

Black Bear Waterworks, Inc.

October 14, 2015

Office of Commission Clerk
Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

REDACTED

RECEIVED-FPSC
15 OCT 20 AM 9:04
COMMISSION
CLERK

Re: Docket No. 150166-WU - Application of Black Bear Waterworks, Inc. for Approval of Transfer of Black Bear Reserve Water Corporation's Water System in Lake County - Response to Staff Audit Report - Control No.15-217-1-1

Dear Commission Clerk,

Black Bear Waterworks, Inc. (Buyer) and Black Bear Reserve Water Corporation (Seller) submits its response to the PSC Staff Audit Report - Control No.15-217-1-1. The specific responses are below. Additional information is either attached or will be submitted under request for confidential consideration as therein noted.

Audit Findings 1 and 2 – Utility Plant in Service

Buyer and Seller provides additional invoices supporting water plant in service additions for the years 2010, 2011, 2012, and 2013. In response to Audit Requests 3 and 10, the utility previously provided invoices. These are not being provided again since it would be repetitive. In addition, in response to Audit Request 3, the utility identified a ATV which was purchased and utilized in utility operations. The attached invoices include the invoice for the purchase of this ATV. This item was not included in the PSC Audit Report since the invoice was not previously provided.

The Original Cost Study previously provided in Docket No. 100085-WU, as well in this current Docket No. 150166-WU reflects the plant in service which was installed in the year 1999. Therefore, any additional plant placed in service after 1999 or after the utility received its certificate in 2011 would not be included in the plant balances established by the Original Cost Study.

Audit Finding 3 - Customer Deposits

Upon further investigation, it was determined that the amount of customer deposits on the Seller's general ledger could not be substantiated or reconciled. The Seller indicated that the amount reflected on its books was not supported by its records. The Buyer is providing a complete transactional history from October 2013 through the date of closing, June 30, 2015. The billing and collection services were taken over by U.S. Water Services Corporation in September 2013. The transactional history represents a complete report of all customer deposits since the inception of the contracted services by U.S. Water Services Corporation. The transaction report reflects all collections and refunds since the billing and collection services were provided under contract. This report will be provided under separate cover letter requesting confidential consideration since it contains customer names and account numbers.

Black Bear Waterworks, Inc.
Response to PSC Audit Report
October 14, 2015

This report was used to facilitate the transfer of the utility from the Seller to the Buyer. The customer deposit balance at date of closing was \$4,122. The Seller has not transferred the funds to the Buyer to date. The Buyer is continuing to pursue the required transfer of funds under the executed Asset Purchase Agreement.

The Buyer has also explained the requirements of concerning customer deposits as prescribed in Rule 25-30.311, Florida Administrative Code to the Seller. There were customer deposits being held by the Seller for inactive accounts where customers had disconnected their service and left the water system with outstanding balances. The Buyer has explained to the Seller that those deposits should be applied to the outstanding balances thereby lowering the amount of outstanding bad debt. The Seller now understands this requirement and is applying any outstanding deposit held by the Seller to the amount due from these inactive accounts. The Seller also understand the requirement of refunds of deposits for any remaining credit balance that may exist after application to any outstanding balance.

The Seller has also audited its customer deposits and verified that appropriate refunds had been made. The Seller is unable to determine the reason that an beginning balance of \$17,575.43 which occurred prior to 2012. Also, it appears that the Seller also recorded both potable (regulated) and irrigation (non-regulated) deposits.

Contributions in Aid of Construction (CIAC)

Black Bear Waterworks, Inc. does not understand why a finding was not written concerning Contribution in Aid of Construction. In Audit Request No. 7 (attached), the PSC auditor requested an explanation of the following:

Please provide the calculation for CIAC, which was based on an imputation of the water lines in Accounts 331 and 333 as of 2010. According to the 2010 annual report, these accounts had balances of \$675,563 and \$57,034, respectively. The CIAC balance in the 2010 annual report is \$832,912, which is \$100,315 more than the combined total of the two accounts of \$732,597.

In addition, Order No. PSC-11-0478-PAA-WU, on page 2, it states, "In February 2004, the Utility installed meters and initiated conservation rates, along with the requirement for a connection fee of \$2,500." However, on page 12, it states, "... the original cost of the transmission and distribution system for approximately 400 connections in the above listed subdivisions was \$675,563, resulting in the Utility's calculation of a \$1,689 for a main extension charge."

The utility responded as follow:

Response: The previous owner is unable to provide an explanation. The buyer, Black Bear Waterworks, Inc. believes the appropriate CIAC and Accumulated Amortization of CIAC should be equal to the Acct. 331 Transmission & Distribution Mains and Acct. 333 Services. Since the buyer cannot substantiate the GL balances, the buyer agrees that these two accounts should be considered CIAC consistent with past Commission practice.

Black Bear Waterworks, Inc.
Response to PSC Audit Report
October 14, 2015

The Buyer contacted the Seller concerning the balance of CIAC on its general ledger. The Seller indicated that it did not have a reason or support for the balance on the books. Both the Buyer and Seller agree that consistent with past Commission practice that the Distribution and Service should be appropriated imputed as CIAC pursuant to Rule 25-30.570, Florida Administrative Code. Since Black Bear Reserve Water Company has not had rate base previously established by the PSC, and they are unable to substantiate its CIAC, the PSC should therefore follow its established guidelines by Rule and past Commission practice. Therefore, the amount of CIAC should be \$732,597 consistent with Accounts 331 and 333.

Rule 25.30-570, F.A.C. states:

If the amount of CIAC has not been recorded on the utility's books and the utility does not submit competent substantial evidence as to the amount of CIAC, the amount of CIAC shall be imputed to be the amount of plant costs charged to the cost of land sales for tax purposes if available, or **the proportion of the cost of the facilities and plant attributable to the water transmission and distribution system** and the sewage collection system. (Emphasis Added)

Respectfully Submitted,



Troy Rendell
Manager of Regulated Utilities
//For Black Bear Waterworks, Inc.

Invoice



Engineering Solutions International

www.esi-usa.com

116 Ledbury Drive
 Longwood, FL 32779
 407-682-0817
 leecain.esi@gmail.com

Date	Invoice #
6/9/2010	1200

Bill To
Black Bear Water Company PO Box 440 Eustis, FL 32727 Client # 330410.1017

Site:
Black Bear Drinking Water Facility 24525 CR 44A Eustis, FL 32727

Act

307

331

307

330

307

Description	Qty	Rate	Serviced	Amount
Monthly Operations Services -- Black Bear Reserve Water Facility.	1	600.00	8/1/2010	600.00
Bacteriological - Total Coliform Testing	4	35.00	8/1/2010	140.00
Chlorine - Delivered and added to solution tank.	55	2.30	7/6/2010	126.50
Chlorine Delivery Fee charged by Chlorine supplier	1	12.00	7/6/2010	12.00
Bacteriological - Total Coliform Testing on well #2 - 100 HP well to try to get to pass. Sampled on 6-16 and 6-21 and 7-12-10	3	35.00	6/21/2010	105.00
Chlorine - Delivered and added to solution tank.	30	2.30	6/11/2010	69.00
Emergency Call Out - Sunday evening call out. Two men for 1.5 hrs for water line break (charged for one man). Arrived to find another firm working on the project.	1.5	120.00	6/13/2010	180.00
Replaced pressure gauge on CLAVAL pressure release valve as well as additional parts found to be needed once the unit was taken apart. Miscellaneous pieces were photographed and shown to Rick Daun. Parts are still at the water treatment plant. Additional parts are: 6" disc retainer, CRL stem, bleed off fittings, gate valve handle. Clean sight glasses on each of the tanks as proposed.	1	571.48	6/25/2010	571.48
As inspections of tanks was occurring, found the current air release valve was not only broken, but was significantly undersized. Replaced with appropriately sized air release along with fittings and isolation valving.	1	160.00	6/24/2010	160.00
Repaint the lid on 50 HP well pump motor as proposed.	1	803.75	7/10/2010	803.75
Boil Water Notice Signs and Rescission of Boil Water Notice Signs with stands and vinyl lettering.	16	45.00	6/24/2010	45.00
Change all pressure gauges throughout the plant with glycerin filled gauges as proposed.	1	10.00	7/1/2010	160.00
Serviced the two above ground well pump motors as proposed. Service to include oil changes and Greasing. Amp draws and voltages also checked.	1	510.00	6/24/2010	510.00
		140.00	6/24/2010	140.00

Thank you for your business.	Total	\$3,622.73
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Black Bear Water

From: Intuit QuickBooks Customer Service [No_Reply@notifications.intuit.com]
Sent: Monday, February 08, 2010 2:53 PM
To: BLACKBEARWATER@CENTURYLINK.NET
Subject: Your Intuit QuickBooks Order Confirmation



Dear BLACK BEAR WATER COMPANY,

Thank you for placing an order with Intuit QuickBooks! We have received your order and it is currently being processed.

ORDER INFORMATION

Order #: SBL37677930
Order Date: February 08, 2010

Quantity	Item	Price
1	INTUIT QB ANNUAL SUPPORT PLAN WITH ONLINE BACKUP SHIP KIT - REGULAR	\$349.00
	Subtotal:	\$349.00
	Sales Tax:	\$0.00
	Shipping:	\$0.00
	Total for this Order:	\$349.00

Please Note:

Sales tax calculations are estimated; final sales tax calculation will comply with local regulations.

Billing/Shipping Information

Bill To: BLACK BEAR WATER COMPANY
 PO BOX 440
 EUSTIS, FL 32727-0440

E-mail Address:
 BLACKBEARWATER@CENTURYLINK.NET

Payment Type: AMERICAN EXPRESS *6007

Ship To: BLACK BEAR WATER COMPANY
 PO BOX 440
 EUSTIS, FL 32727-0440

Connect with
 other QuickBooks
 users



Get answers and advice
 from small business
 owners like you!

[Go There Now](#)

Act 301

Accept Payments

Shipping Method: Standard
Expected Ship Date: February 09 2010 -
February 12 2010
Expected Delivery Date: February 12 2010 -
February 19 2010

We will send you an e-mail when your order has shipped.

Track Your Order

You can track the status of your order by going to our [Order Status tool](#).

in QuickBooks



Save time, low rates,
no long-term contracts
and no cancellation fees.

[See More Now](#)

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[Check Order Status](#)

Questions about your order? Please visit [Customer Support](#).

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1031 West Morse Boulevard, Suite 200
Winter Park, FL 32789
407-644-7455

Black Bear Reserve Water Company
P.O. Box 440
Eustis, FL 32727

Invoice No. 555773 (include on check)
Date 10/31/2010
Client No. 70-01755.000

Professional services rendered as follows:

Telephone consult with IRS agent Tasha Nesbitt on 8/23/10 and follow-up with Wayne Smith; fax requested information to IRS on 8/24/10

Current Amount Due	163.00
Prior Balance	<u>0.00</u>
Total Amount Due	<u>\$ 163.00</u>

We accept Mastercard, Visa and American Express. Please fill out the following information, or contact our office to submit your payment over the phone.

Date: _____ Client Name: _____ Client #: _____

Name as it appears on card: _____

Billing Address: _____

Card #: _____ Exp Date: _____ Security # _____

Amount: _____ Signature: _____



100 West Morse Boulevard, Suite 200
Winter Park, FL 32789
407.644.7455

Franklin Electric Power Water Company
P.O. Box 1418
Fruitland

Invoice No: 15-197 (Kinnison 0106-0)
Date: 07/01/2015
Client No: 1006-000000

Professional services rendered as follows:

Prepare Power of Attorney Form 2009

Prepare Form 1099-INT Miscellaneous Income

Preparation of Form 990 Return of Organization's Return with Income Tax of the year ended 12/31/2010

Consultation with W. Stephen Woodruff, Esq. and C. M. H.

Consultation with P. S. Woodruff, Esq.

Prepare certificate of incorporation 990

Current Amount Due	\$298.00
PAID in Advance	0.00
Total Amount Due	\$298.00

We warrant our work to be accurate and complete. We shall not be liable for the growing negligence of a third party or for any other party's negligence.

DATE: _____ CLIENT: _____

REMARKS: _____

BILLING METHOD: _____

DATE: _____ EXPIRES: _____

NAME: _____ SIGNATURE: _____

6/9/2010

Wayne Smith

**1,603.09

One Thousand Six Hundred Three and 09/100*****

Wayne Smith

Wayne Smith

6/9/2010

969.19
24.50
298.45
134.95
176.00

Wachovia

1,603.09

Wayne Smith

6/9/2010

969.19
24.50
298.45
134.95
176.00

Wachovia

1,603.09

WY 2012 - 2011
 FOR: BLACK BEAR WATER CO. ^{u- Kue} Dam
 EXPENSES

Computer/Office Equipment

Laptop Computer - For Metcalf Road	499.00
MICROSOFT OFFICE SUITE	286.88
CHAIR - OFFICE	79.88
BINDERS	12.14
Model 8890	27.88
Sales TAX	63.41
	<u>969.19</u>

AD IN TRIANGLE SHOPPER FOR POSITION

24.50

Copies & Office Supplies

OFFICE DEPOT Copies As-BUILT'S - DIGITAL FOR PSL	77.18
CLARK: Copies PLATS & RECORDING FEES	140.00
OFFICE - DEPOT - INDEXES & BINDERS	81.27
	<u>298.45</u>

POSTAGE

UPS

134.95

MILES DRIVEN

TRIPS TO POST OFFICE & MAIL

12 TRIPS @ 20 miles

$240 \times .40 = 96.00$

4 TRIPS TO ATTORNEYS

3 CLAYTON

1 LANSON

50 miles $200 \times .40 = 80.00$

176.00

\$ 1603.09


Black Bear Reserve Water Corp

Check Date 12/12/11

Check Number 100

Payment Authorization: Deb

<u>Invoice #</u>	<u>Amount</u>
13566	1,229.08
13340	1,963.28
13339	3,000.38
13341	2,038.08
12882	607.77
13337	1,076.00
12881	848.60
13410	420.00
13330	501.27
13338	918.42
Total	<u>12,602.88</u>

NAME <u>Black Bear Reserve Water Corp.</u>	100 ✓
ADDRESS _____	DATE <u>12/12/11</u>
PAY TO THE ORDER OF <u>K.R.H.S. Inc</u>	\$ <u>12,602.88</u>
<u>Twelve thousand six hundred two and 88/100</u> DOLLARS	
 SUNTRUST	
13566, 13340, 13339, 13341, 12882 12881, 13410, 13330, 13338	
	0100


Black Bear Reserve Water Corp

Check Date 12/12/11

Check Number 99

Payment Authorization: Deb

<u>Invoice #</u>	<u>Amount</u>
14671	65.00
14479	368.75
14485	775.00
14392	438.75
14481	900.00
14276	91.18
14268	121.01
14132	58.20
14108	772.57
14121	300.00
Total	<u>3,890.46</u>

NAME	<u>Black Bear Reserve Water Corp.</u>	99
ADDRESS	_____	
		DATE <u>12/12/11</u>
PAY TO THE ORDER OF	<u>Florida Utility Group, Inc.</u>	\$ <u>3890.46</u>
	<u>Three thousand eight hundred ninety and 46/100 DOLLARS</u>	
		
SUNTRUST		
	14481, 14276, 14268, 14132	
MEMO	14671, 14479, 14485, 14392	
	14108, 14121	
		0099

Troy Rendell

From: Deb Spicer
Sent: Tuesday, October 13, 2015 4:58 PM
To: Troy Rendell
Subject: FW: Emailing: BBR 2011 GL.pdf
Attachments: BBR 2011 GL.pdf; 2012 Water GL.pdf; Legal Payments REclassified as Organizational Costs - Costs for PSC Assistance and Tract M and lawsuit 1 of 2.pdf; Legal Payments REclassified as Organizational Costs - Costs for PSC Assistance and Tract M and lawsuit 2 of 2.pdf

Importance: High

The 2011 GL was prepared by our CPA from receipts, earlier financials prepared by David Delinna at FUG, and it is from this document you can see where categories were set up in Quickbooks. I know David works with US Water now so he may have other insight.

On the PSC Audit first page requesting information in 2011:

- #304 Structures and Improvements \$64,050 was from the FUG entry of \$71,326 minus the variance of (3,499) and initial audit 3,777.
- #339 of \$5,084 was a reclassification out of the Operating expenses to a capital asset. Not certain which items were pulled, however, I can send you the financial reports prepared by David at FUG if that is helpful. Let me know.

The 2012 Additions: (2012 GL attached)

- #301 Organizational Cost is a RECLASS of legal fees capitalized and the beginning of amortized over 15 years – find Legal Fees REclass 1 of 2, and 2 of 2 attached
- #307 was sent in an earlier email

MORE TO FOLLOW




See the good. Commit to GREAT!




Deb

Deb Spicer
Quantum Level Success

Certified HayGroup ESCI Accreditation
Certified CULTURES THAT WORK Coach

deb@quantumlevelsucces.com
321-947-4300
www.quantumlevelsucces.com

NAME Black Bear Reserve Water Corp. [REDACTED] 95'
ADDRESS 36744 Alagua Ct.
EUSTIS, FL 32726 DATE Dec 8, 2011
PAY TO THE ORDER OF Russell C. Klemm, Esquire \$ 2024.37
Two thousand twenty-four and 37/100 DOLLARS  

SUNTRUST [REDACTED]
MEMO INV # 11RBL-128 [REDACTED] MP
[REDACTED] 0095

Two hundred ten and 00/100 DOLLARS  

SUNTRUST [REDACTED]
MEMO INV # 2011005547 [REDACTED] MP
[REDACTED] 0097

Rutledge, Ecenia & Purnell, P.A.

P.O. Box 551
Tallahassee, FL 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223

received
4/12/12

Handwritten:
OK per Deb Alcala

April 09, 2012

BLACK BEAR RESERVE WATER CORPORATION
ATTN: GREGORY PAASKE
P.O. BOX 13
MOUNT DORA, FL 32757

Invoice # 36192
Client # 2791-00001
Billed through 03/31/2012

APPLICATION FOR CERTIFICATION FPSC DOCKET NO. 100085-WU

Balance forward as of invoice dated: 02/07/2012	\$1,747.10
Payments received since last invoice	\$1,747.10
Net balance forward	<u>\$0.00</u>

PROFESSIONAL SERVICES

02/01/2012	MER	TELEPHONE CONFERENCE AND EMAIL CORRESPONDENCE WITH FPSC RE: REVISIONS TO BBRWC'S CONSUMER LIAISON CONTACT INFORMATION; PREPARE LETTER TO FPSC CLERK REQUESTING APPROVAL OF TARIFF REVISIONS; REVIEW CORPORATE FILING INFORMATION FOR WATER CORPORATION; PREPARE CHANGE OF REGISTERED AGENT FORM; EMAIL CORRESPONDENCE WITH DEB SPICER RE: CHANGE OF REGISTERED AGENT AND ANNUAL REPORT REQUIREMENT; EMAIL CORRESPONDENCE WITH DEB SPICER RE: ISSUES ASSOCIATED WITH TRANSITION TO NEW OPERATOR AND MANAGEMENT	1.20 hrs	\$390.00
02/07/2012	MER	EMAIL CORRESPONDENCE FROM FPSC STAFF RE: EFFECTIVE DATE OF TARIFF REVISIONS; FINALIZE REVISIONS REQUESTED BY STAFF, INCLUDING CHANGES TO BILLING FORMAT; TELEPHONE CONFERENCE WITH DEB SPICER AND DONALD HOLMES RE: UPSON DOWNS' RESPONSE TO BBRWC DISCOVERY IN FPSC CERTIFICATION PROCEEDING; REVIEW FILES; PREPARE BRIEF RECAP OF DISCOVERY FOR DONALD HOLMES; EMAIL TO DONALD HOLMES WITH COPIES OF FPSC FILINGS	1.10 hrs	\$357.50

02 08 2012	MER	NO CHARGE - EMAIL CORRESPONDENCE WITH DEB SPICER RE: FINAL REVISIONS TO BILL FORMAT; EMAIL REMINDER TO DEB SPICER RE: ANNUAL REPORT FILING REQUIREMENT	0.00 hrs	N/C
02 14 2012	MER	TELEPHONE CONFERENCE WITH DEB SPICER RE: TRANSFER OF RESPONSIBILITIES TO NEW OPERATOR; TELEPHONE CONFERENCE WITH FPSC STAFF RE: SUGGESTED OPERATORS; EMAIL CORRESPONDENCE WITH DEB SPICER RE: SAME; EMAIL CORRESPONDENCE WITH DEB SPICER RE: STATUS OF CIVIL LITIGATION (NO CHARGE)	0.70 hrs	\$227.50
02 15 2012	MER	RECEIVE AND REVIEW APPROVED REVISED TARIFF PAGES; EMAIL CORRESPONDENCE AND LETTER TO DEB SPICER RE: SAME	0.30 hrs	\$97.50
02 28 2012	MER	RECEIVE AND REVIEW COUNTERCLAIM DATED FEBRUARY 9, 2012, BY UPSON DOWNS, CHALCOPYRITE INVESTMENTS AND RAPID RETRIEVAL AGAINST BLACK BEAR RESERVE IRRIGATION CORPORATION, BLACK BEAR RESERVE HOA, BLACK BEAR RESERVE WATER COMPANY (BLACK BEAR RESERVE WATER CORPORATION), AND FLORIDA UTILITY GROUP IN CASE NO. 2011-CA-000842 VIA SERVICE OF PROCESS; TELEPHONE CONFERENCE WITH DEB SPICER RE: SAME AND RE: LETTER FROM MARTY FRIEDMAN CLAIMING NO CONFLICT IN REPRESENTATION; EMAIL CORRESPONDENCE WITH DEB SPICER RE: SAME	0.70 hrs	\$227.50
03 01 2012	MER	NO CHARGE - REVIEW FPSC NOTICE OF RULE DEVELOPMENT RE: ESTIMATED BILLING AND BACKBILLING; EMAIL TO DEB SPICER ADVISING OF SAME	0.00 hrs	N/C
03 06 2012	MER	EMAIL CORRESPONDENCE WITH DEB SPICER AND GARY MORSE RE: EXTENSION OF TIME TO FILE ANNUAL REPORT	0.20 hrs	\$65.00
03 08 2012	MER	EMAIL CORRESPONDENCE FROM GARY MORSE RE: EXTENSION OF TIME TO FILE PSC ANNUAL REPORT; EMAIL TO DEB SPICER RE: SAME	0.20 hrs	\$65.00

03 12 2012	MER	TELEPHONE CONFERENCE WITH DEB SPICER RE: DUE DATE FOR FPSC ANNUAL REPORT AND RAF RETURN; EMAIL CORRESPONDENCE WITH DEB SPICER RE: SAME; TELEPHONE CONFERENCES WITH FPSC STAFF (DAVID BROWN, VALORIE MOORE) RE: STATUS OF BBRWC'S REQUEST FOR CREDIT FROM OVERPAYMENT OF 2010 RAF RESULTING FROM REVISION TO FINANCIALS AFTER RAF RETURN WAS FILED; EMAIL WITH VALORIE MOORE RE: SAME; EMAIL CORRESPONDENCE WITH GARY MORSE RE: HIS REQUEST FOR EXTENSION OF TIME TO FILE ANNUAL REPORT; TELEPHONE CONFERENCE WITH WAYNE SMITH RE: ATTORNEY FOR PUBLIC COUNSEL WHO APPEARED AT FINAL FPSC CERTIFICATION MEETING (NO CHARGE)	0.90 hrs	\$292.50
03 13 2012	MER	PREPARE REQUEST TO FPSC FOR EXTENSION OF TIME TO FILE ANNUAL REPORT; EMAIL CORRESPONDENCE WITH DEB SPICER AND GARY MORSE RE: SAME; EMAIL CORRESPONDENCE WITH VALORIE MOORE (FPSC) RE: AMOUNT OF CREDIT FROM OVERPAYMENT OF 2010 RAF	0.50 hrs	\$162.50
03 16 2012	MER	RECEIVE AND REVIEW LETTER FROM FPSC GRANTING REQUEST FOR EXTENSION OF TIME TO FILE ANNUAL REPORT; EMAIL TO GARY MORSE ADVISING THAT EXTENSION WAS GRANTED	0.10 hrs	\$32.50
03 19 2012	MER	(BLACK BEAR RESERVE IRRIGATION) RECEIVE AND REVIEW NOTICE FROM FLORIDA DEPARTMENT OF STATE REJECTING CHANGE OF REGISTERED AGENT; EMAIL TO DEB SPICER RE: SAME	0.20 hrs	\$65.00
03 20 2012	MER	EMAIL CORRESPONDENCE WITH DEB SPICER AND GARY MORSE RE: BBRWC 2011 FINANCIALS, ANNUAL REPORT AND REGISTERED AGENT	0.20 hrs	\$65.00
03 22 2012	MER	RECEIVE AND REVIEW MOTION FOR SUMMARY JUDGMENT IN CIVIL SUIT WITH CARSONS; EMAIL TO DEB SPICER SUGGESTING ARGUMENT IN CONNECTION WITH EXEMPTION FROM PSC REGULATORY JURISDICTION; RECEIVE AND REVIEW PSC INDEXING LETTER TO BBRWC; EMAIL TO DEB SPICER ADVISING OF ABILITY TO INCREASE RATES PER YEARLY INDEX AND ADVISING CALCULATION OF NOMINAL RETURN ON EQUITY BEFORE CONSIDERING SAME; RECEIVE AND REVIEW MOTION TO DISQUALIFY MARTY FRIEDMAN (NO CHARGE)	1.00 hrs	\$325.00

Total Fees

\$2,372.50

BILLING SUMMARY

Total professional services	\$2,372.50
Total of new charges for this invoice	\$2,372.50
Total balance now due	\$2,372.50

E

Rutledge, Ecenia & Purnell, P.A.

P.O. Box 551
Tallahassee, FL 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223

*OK to pay
Deb's email 6/25/12*

June 13, 2012

BLACK BEAR RESERVE WATER CORPORATION
ATTN: GREGORY PAASKE
P.O. BOX 13
MOUNT DORA, FL 32757

Invoice # 36496
Client # 2791-00001
Billed through 05/31/2012

APPLICATION FOR CERTIFICATION FPSC DOCKET NO. 100085-WU

Balance forward as of invoice dated: 04/09/2012	\$2,372.50
Payments received since last invoice	\$2,372.50
Net balance forward	<u>\$0.00</u>

PROFESSIONAL SERVICES

05/25/2012	MER	RECEIVE AND REVIEW EMAIL FROM FPSC (PATTI DANIEL) RE: CUSTOMER INQUIRY IN CONNECTION WITH NOTICE FROM BBRWC ADVISING THAT CERTAIN BACKFLOW PREVENTERS MUST BE MOVED; TELEPHONE CONFERENCE WITH PATTI DANIEL RE: SAME; REVIEW APPLICABLE TARIFF PROVISION; EMAIL TO DEB SPICER AND WAYNE SMITH RE: DIFFERENCE BETWEEN TARIFF PROVISION AND INFORMATION CONTAINED IN CUSTOMER NOTICE	0.50 hrs	\$162.50
05/30/2012	MER	TELEPHONE CONFERENCE WITH PATTI DANIEL RE: BBRWC IMPLEMENTATION OF TARIFF PROVISIONS RE: BACKFLOW PREVENTER; EMAIL TO PATTI DANIEL WITH APPLICABLE SECTION OF TARIFF; EMAIL TO DEB SPICER AND WAYNE SMITH RE: SAME; EMAIL CORRESPONDENCE WITH PATTI DANIEL RE: INSURANCE REQUIREMENT FOR CONTRACTOR	0.40 hrs	\$130.00

05 31 2012	MER	EMAIL CORRESPONDENCE WITH PATTI DANIEL AND DEB SPICER RE: RESPONSE TO CUSTOMER INQUIRY ABOUT BACKFLOW PREVENTER RELOCATION POLICY; TELEPHONE CONFERENCE WITH WAYNE SMITH RE: SAME ISSUE; PREPARE CLARIFICATION MEMO FOR BBRWC TO SEND TO CUSTOMERS; EMAIL TO DEB SPICER AND WAYNE SMITH RE: SAME; FOLLOW-UP EMAIL CORRESPONDENCE WITH PATTI DANIEL; REVIEW AND RESPOND TO EMAIL FROM RICK DAUN RE: NEGOTIATED PRICES FOR MOVING AND REPAIRING BACKFLOW PREVENTERS; EMAIL CORRESPONDENCE WITH DEB SPICER RE: SAME ISSUE	1.00 hrs	\$325.00
			Total Fees	<hr/> \$617.50

BILLING SUMMARY

Total professional services	\$617.50
Total of new charges for this invoice	<hr/> \$617.50
Total balance now due	<hr/> \$617.50 <hr/>

Rutledge, Ecenia & Purnell, P.A.

P.O. Box 551
Tallahassee, FL 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223

July 13, 2012

BLACK BEAR RESERVE WATER CORPORATION
ATTN: GREGORY PAASKE
P.O. BOX 13
MOUNT DORA, FL 32757

Invoice # 36660
Client # 2791-00001
Billed through 06/30/2012

APPLICATION FOR CERTIFICATION FPSC DOCKET NO. 100085-WU

Balance forward as of invoice dated: 06/13/2012	\$617.50
Payments received since last invoice	\$617.50
Net balance forward	<u>\$0.00</u>

PROFESSIONAL SERVICES

06 06 2012	MER	RECEIVE AND REVIEW BACKFLOW CLARIFICATION NOTICE FROM DEB SPICER; EMAIL TO PATTI DANIEL RE: SAME	0.10 hrs	\$32.50
06 08 2012	MER	TELEPHONE CONFERENCE WITH RICK DAUN RE: HOMEOWNERS WHOSE BACKFLOWS WERE REPAIRED BUT NOT MOVED	0.20 hrs	\$65.00
06 22 2012	MER	EMAIL CORRESPONDENCE AND TELEPHONE CONFERENCE WITH PATTI DANIEL RE: HER REQUEST FOR CONFIRMATION THAT CORRECTION MEMO WAS SENT TO CUSTOMERS REGARDING TARIFF PROVISIONS REQUIRING RELOCATION OF BACKFLOW PREVENTION DEVICES; EMAIL CORRESPONDENCE WITH DEB SPICER RE: SAME	0.30 hrs	\$97.50

Total Fees	<u>\$195.00</u>
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BILLING SUMMARY

Total professional services	\$195.00
Total of new charges for this invoice	\$195.00
Total balance now due	\$195.00



Clayton & McCulloh
ATTORNEYS AT LAW

www.clayton-mcculloh.com

*In Water
OK to pay*

March 1, 2012

Black Bear Reserve Water Company
13825 US Highway 19 #301
Hudson, FL 34667-1191

*1065 Maitland Cir
Commons Blvd.
Maitland, FL 32751*

Client: 51626

STATEMENT OF ACCOUNT

Matter: 51626G - Black Bear Reserve Water Company/GEN

Bill Date	Bill #	Payments	Billed	Paid	Balance
12/02/2011	Bill #153881		225.00		225.00
12/30/2011	Bill #155077		69.99		69.99
02/29/2012	Bill #157892		3.22		3.22
				Total Billed:	298.21
				Total Matter Balance Due:	\$298.21

Matter: 52533 - Black Bear Reserve Water Company/Quiet Title Tract M

Bill Date	Bill #	Payments	Billed	Paid	Balance
01/09/2012	Bill #155584		1,070.26		1,070.26
		Partial Payment Received 01/23/2012		576.07	494.19
01/20/2012	Bill #156079		41.68		41.68
02/29/2012	Bill #157931		13.25		13.25
				Total Billed:	1,125.19
				Less Total Paid:	576.07
				Total Matter Balance Due:	\$549.12
				Total Client Balance Due:	\$847.33

Rutledge, Ecenia & Purnell, P.A.

P.O. Box 551
Tallahassee, Fl 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223

September 16, 2011

BLACK BEAR RESERVE WATER CORPORATION
ATTN: GREGORY PAASKE
24221 CALUSA BOULEVARD
EUSTIS, FL 32736

Invoice # 35329
Client # 2791-00001
Billed through 08/31/2011

APPLICATION FOR CERTIFICATION FPSC DOCKET NO. 100085-WU

Balance forward as of invoice dated: 08/03/2011	\$3,240.00
Payments received since last invoice	\$3,240.00
Net balance forward	<u>\$0.00</u>

PROFESSIONAL SERVICES

08/01/2011	MER	RECEIVE AND REVIEW EMAIL CORRESPONDENCE FROM JOHN WITTENZELLNER RE: COST INFORMATION TO BE PROVIDED TO STAFF; REVISE DRAFT RESPONSE TO STAFF ACCORDINGLY; EMAIL CORRESPONDENCE WITH GARY MORSE RE: STATUS OF PRO FORMA BUDGET; RESEARCH PSC ORDERS SETTING START DATE FOR RAF REMITTANCE AFTER CERTIFICATION DATE; PREPARE REQUEST FOR COMMISSION TO SET START DATE FOR RAF PAYMENT CONSISTENT WITH DATE FOR RAF COLLECTION; EMAIL CORRESPONDENCE WITH PSC STAFF RE: PENDING INFORMATION REQUEST	2.20 hrs	\$660.00
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08/02/2011	MER	EMAIL MEMORANDUM TO RICK DAUN AND BOARD MEMBERS EXPLAINING PASS-THROUGHS AND INDEXING; RECEIVE AND RESPOND TO EMAIL FROM GARY MORSE RE: LENGTH OF TIME BETWEEN STAFF-ASSISTED RATE CASES; REVIEW ANNUAL REPORT RE: SYSTEM CAPACITY AT BUILD-OUT; RECEIVE AND REVIEW DRAFT PRO FORMA BUDGET; EMAIL TO GARY MORSE RE: POSSIBLE REVISIONS TO SAME; EMAIL CORRESPONDENCE WITH GARY MORSE RE: MAIN EXTENSION CHARGE; TELEPHONE CONFERENCE WITH GREG PAASKE AND WAYNE SMITH RE: MARK CARSON APPROPRIATION OF BLACK BEAR WATER AND POSSIBLE RESPONSES TO SAME, AS WELL AS PENDING MATTERS REQUIRING FOLLOW UP AT PSC	2.00 hrs	\$600.00
08/03/2011	MER	EMAIL FROM PATTI DANIEL RE: COMPLAINT BY BETH SWANSON ABOUT CHARGES FOR REPAIRING OR MOVING BACKFLOW PREVENTION DEVICE; RECEIVE AND REVIEW COPY OF COMPLAINT; TELEPHONE CALLS TO FPSC AND FLORIDA UTILITY GROUP TO OBTAIN COPY OF BILLING; TELEPHONE CONFERENCE WITH JENNY JERNIGAN RE: HER ATTEMPTS TO RESOLVE COMPLAINT	1.50 hrs	\$450.00
08/04/2011	MER	TELEPHONE CONFERENCE WITH JENNY JERNIGAN RE: SWANSON COMPLAINT; RECEIVE AND REVIEW SWANSON COMPLAINT; TELEPHONE CONFERENCE WITH WAYNE SMITH RE: SAME; EMAIL CORRESPONDENCE WITH WAYNE SMITH RE: SAME; REVIEW DEPARTMENT OF ENVIRONMENTAL PROTECTION CROSS CONNECT RULES	1.50 hrs	\$450.00
08/05/2011	MER	TELEPHONE CONFERENCE WITH PATTI DANIEL RE: SWANSON COMPLAINT; EMAIL TO WAYNE SMITH RE: SAME; RECEIVE AND REVIEW EXECUTED AFFIRMATION FROM WAYNE SMITH; FINALIZE RAF PASS-THROUGH APPLICATION; PREPARE LETTER TO FPSC RE: PASS-THROUGH APPLICATION	0.80 hrs	\$240.00

08 08 2011	MER	EMAIL CORRESPONDENCE AND TELEPHONE CONFERENCE WITH PAT BRADY RE: PENDING TARIFF ISSUES; EMAIL CORRESPONDENCE AND TELEPHONE CONFERENCE WITH PATTI DANIEL RE: SWANSON COMPLAINT; TELEPHONE CONFERENCE WITH WAYNE SMITH RE: SWANSON COMPLAINT; EMAIL CORRESPONDENCE WITH JENNY JERNIGAN RE: SWANSON COMPLAINT AND TARIFF ISSUES RE: RELOCATION OF BACKFLOW PREVENTER; EMAIL TO WAYNE SMITH RE: DRAFT TARIFF	1.20 hrs	\$360.00
08 09 2011	MER	EMAIL CORRESPONDENCE WITH PAT BRADY RE: DEADLINE FOR PROVIDING INFORMATION TO STAFF TO GET ON UPCOMING AGENDA; EMAIL CORRESPONDENCE FROM PATTI DANIEL RE: RESOLUTION OF SWANSON COMPLAINT AND REQUEST FOR LETTER TO MS. SWANSON	0.30 hrs	\$90.00
08 17 2011	MER	TELEPHONE CONFERENCE AND EMAIL CORRESPONDENCE WITH WAYNE SMITH RE: REVISING COMPANY POLICY REGARDING BACKFLOW PREVENTERS TO PERMIT CONTRACTORS OTHER THAN FLORIDA UTILITY GROUP TO MOVE AND REPAIR THEM; RESEARCH FLORIDA RULES REGULATING LICENSURE REQUIRED FOR SAME; PREPARE DRAFT TARIFF LANGUAGE TO PERMIT CUSTOMERS TO SELECT THEIR OWN CONTRACTOR AND COMPANY TO REIMBURSE FOR COST OF REMOVING BACKFLOW PREVENTER AND MOVING TO CUSTOMER'S SIDE OF THE METER	1.25 hrs	\$375.00
08 18 2011	MER	EMAIL CORRESPONDENCE FROM PATTI DANIEL RE: SWANSON COMPLAINT AND REVISIONS TO COMPANY POLICY ON REPAIRS TO BACKFLOW PREVENTERS; EMAIL CORRESPONDENCE AND TELEPHONE CONFERENCE WITH MIKE MCGRAW RE: LATE FEES AND CUSTOMER DEPOSIT; EMAIL TO JENNY JERNIGAN RE: SAME; EDITS AND REVISIONS TO TARIFF LANGUAGE RE: CUSTOMER RESPONSIBILITY FOR REPAIRS AND REPLACEMENT OF BACKFLOW PREVENTERS; PREPARE ADDITIONAL INFORMATION TO BE INCLUDED IN RESPONSE TO STAFF INQUIRY	1.50 hrs	\$450.00

08/19/2011	MER	TELEPHONE CONFERENCES WITH WAYNE SMITH, DENNIS MULDOON AND PAT BRADY RE: PENDING CERTIFICATION ISSUES; EDITS AND REVISIONS TO DRAFT TARIFF AND TRANSMITTAL LETTER TO FPSC; RECEIVE AND REVIEW DEPARTMENT OF HEALTH RULES REGARDING LICENSE REQUIREMENTS FOR WORK ON BBRWC SIDE OF METER	1.90 hrs	\$570.00
08/25/2011	MER	TELEPHONE CONFERENCE WITH PATTI DANIEL RE: COST JUSTIFICATION FOR VIOLATION RECONNECTION	0.20 hrs	\$60.00
08/29/2011	MER	EMAIL CORRESPONDENCE WITH PATTI DANIEL RE: MARTY FREIDMAN COMPLAINT CONCERNING PROVISION OF IRRIGATION WATER FROM BBRWC WELL, MARTY FRIEDMAN'S RESPONSES TO SAME, AND FOLLOW-UP ISSUES; TELEPHONE CONFERENCES WITH WAYNE SMITH RE: CIRCUMSTANCES AND HISTORY OF SAME; RECEIVE AND REVIEW COPY OF IRRIGATION CORPORATION'S LETTER TO CUSTOMERS	1.80 hrs	\$540.00
08/30/2011	MER	EMAIL CORRESPONDENCE FROM MARTY FRIEDMAN RE: STATUS OF DEP PERMIT AND CONSENT ORDER; REVIEW TERMS OF CONSENT ORDER; TELEPHONE CONFERENCES WITH WAYNE SMITH AND RICK DAUN RE: POSSIBILITY OF STRUCTURING ARRANGEMENT WHEREBY IRRIGATION CORPORATION COULD CONTROL WELL WHILE STILL HAVING FIREFLOW PROTECTION AVAILABLE TO WATER CORPORATION; EMAIL TO WAYNE SMITH AND RICK DAUN RE: DEP CONSENT ORDER AND STANDARD FOR IRRIGATION CORPORATION EXEMPTION FROM PSC JURISDICTION	1.60 hrs	\$480.00
08/31/2011	MER	EMAIL CORRESPONDENCE FROM RICK DAUN RE: HISTORY OF BBR WELLS, CONFIGURATION OF PIPING AND PLANS FOR USE AS BACKUP FOR FIRE FLOW REQUIREMENTS; TELEPHONE CONFERENCES WITH WAYNE SMITH, KEITH BACHMAN AND BERRY WALKER RE: PERMITTING AND CONFIGURATION OF WELL TO ENSURE THAT IRRIGATION CORPORATION IS NOT PURCHASING WATER FROM OR BEING PROVIDED WITH WATER BY WATER CORPORATION; TELEPHONE CONFERENCE WITH PATTI DANIEL RE: STATUS OF WELLS AND IRRIGATION CORPORATION'S USE OF SAME	3.50 hrs	\$1,050.00

Total Fees

\$6,375.00

BILLING SUMMARY

Total professional services	\$6,375.00
Total of new charges for this invoice	\$6,375.00
Total balance now due	\$6,375.00



SunTrust Bank

1017

12/14/11 DATE

PAY TO THE ORDER OF Rutledge, Cecilia + Purnell, P.A.

\$ 10,357.27

Ten thousand three hundred fifty-seven and 27/100 DOLLARS

313918 (4/10) HARLAND CLARKE M10544 11322570

FOR INV. 35597

8001

© Harland Clarke

Temporary checks to post to QB



SunTrust Bank

1018 ✓

12/14/11 DATE

PAY TO THE ORDER OF Clayton + McCulloh

\$ 12,288.56

Twelve thousand two hundred eighty-eight and 56/100 DOLLARS

313918 (4/10) HARLAND CLARKE M10544 11322570

INV 153263

FOR INV 153262

8001

© Harland Clarke

Rutledge, Ecenia & Purnell, P.A.

P.O. Box 551
Tallahassee, FL 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223

PD CK # 101A 12/13/11
MAILED 1/13/12

December 07, 2011

BLACK BEAR RESERVE WATER CORPORATION
ATTN: GREGORY PAASKE
24221 CALUSA BOULEVARD
EUSTIS, FL 32736

Invoice # 35597
Client # 2791-00001
Billed through 11/30/2011

okay to pay
[Signature]

APPLICATION FOR CERTIFICATION FPSC DOCKET NO. 100085-WU

Balance forward as of invoice dated: 10/12/2011	\$13,414.17
Payments received since last invoice	\$6,375.00
Net balance forward	<u>\$7,039.17</u>

PROFESSIONAL SERVICES

10/03/2011	MER	RECEIVE AND REVIEW DRAFT NOTICE TO HOMEOWNERS RE: NEGOTIATED RATES TO MOVE BACKFLOW PREVENTERS; EMAIL CORRESPONDENCE AND TELEPHONE CONFERENCE WITH RICK DAUN RE: SAME; TELEPHONE CONFERENCE WITH OFFICE OF PUBLIC COUNSEL RE: SUPPORT AT AGENDA CONFERENCE FOR RAF REFUND; REVIEW STAFF RECOMMENDATION AND PREPARE PRESENTATION TO FPSC REQUESTING THE COMMISSION TO DENY STAFF RECOMMENDATIONS NOT TO REFUND 2010 RAF PAYMENTS AND NOT TO APPROVE PREMISES VISIT FEE FOR INSPECTING WORK IN CONNECTION WITH MOVING BACKFLOW PREVENTERS	2.20 hrs	\$660.00
10/03/2011	MER	RECEIVE AND REVIEW SUMMONS ON BLACK BEAR RESERVE IRRIGATION CORPORATION IN CONNECTION WITH FORECLOSURE ACTION AGAINST BCC INVESTMENTS AT BLACK BEAR II, LLC; TELEPHONE CONFERENCE WITH PLAINTIFF'S COUNSEL RE: DETAILS OF CLAIM AGAINST BLACK BEAR RESERVE IRRIGATION CORPORATION AND WATER CORPORATION; EMAIL TO BOARD OF DIRECTORS EXPLAINING SAME AND ADVISING OF RESPONSE DATE AND NEED TO RETAIN COUNSEL	0.70 hrs	\$210.00

10 04 2011	MER	PREPARE FOR AND ATTEND MEETING WITH WAYNE SMITH, RICK DAUN AND DEB SPICER PRIOR TO FPSC AGENDA CONFERENCE; REPRESENT BLACK BEAR RESERVE WATER CORPORATION AT FPSC AGENDA CONFERENCE DISCUSSION AND VOTE ON CERTIFICATION; TRAVEL TIME IN CONNECTION WITH SAME; TELEPHONE CONFERENCE WITH COREY WITTENZELLNER RE: NEW WATER RATES; EMAIL TO GARY MORSE RE: ASSISTANCE IN ALLOCATION OF SETTLEMENT DEBT AND ASSETS TO WATER CORPORATION	3.40 hrs	\$1,020.00
10 05 2011	MER	EMAIL CORRESPONDENCE WITH GARY MORSE RE: NEED TO REVIEW SETTLEMENT FOR POSSIBLE UPDATE TO WATER COMPANY BOOKS AND RECORDS; EMAIL CORRESPONDENCE FROM DEB SPICER RE: FPSC DECISION	0.30 hrs	\$90.00
10 06 2011	MER	EMAIL CORRESPONDENCE FROM RICK DAUN AND GARY MORSE RE: STATUS OF CARSON SETTLEMENT	0.20 hrs	\$60.00
10 17 2011	MER	NO CHARGE - EMAIL CORRESPONDENCE FROM RICK DAUN RE: BACKFLOW PREVENTER NOTICE SENT BY FLORIDA UTILITY GROUP	0.10 hrs	N/C
10 24 2011	MER	RECEIVE AND REVIEW ORDER NO. PSC-11-0478-PAA-WU; TELEPHONE CONFERENCE WITH FPSC STAFF RE: NOTICE REQUIREMENTS; EMAIL TO FLORIDA UTILITY GROUP REQUESTING COPY OF CURRENT BILL FOR STAFF; EMAIL MEMORANDUM TO BBRWC BOARD OF DIRECTORS EXPLAINING PAA ORDER, PROCESS REQUIRED TO IMPLEMENT NEW RATES; ABILITY TO PROTEST PORTIONS OF DECISION, NEED TO ENSURE THAT AMOUNTS PAID TO CONTRACTORS ARE LESS THAN AMOUNTS COLLECTED FROM CUSTOMERS IN ORDER TO AVOID SUBSIDIZATION OF REGULATORY ASSESSMENT FEE, AND REMAINING ISSUES	1.10 hrs	\$330.00
11 02 2011	MER	NO CHARGE - EMAIL CORRESPONDENCE WITH FLORIDA UTILITY GROUP RE: NEED FOR UPDATED COPY OF CUSTOMER BILL PER FPSC REQUEST; PREPARE REDACTED BILL	0.20 hrs	N/C
11 04 2011	MER	NO CHARGE - EMAIL CORRESPONDENCE FROM RICK DAUN RE: NEW MEMBERS OF BOARD OF DIRECTORS	0.00 hrs	N/C
11 17 2011	MER	PREPARE PROPOSED CUSTOMER NOTICE; EMAIL CORRESPONDENCE WITH FPSC STAFF REQUESTING APPROVAL OF SAME	0.70 hrs	\$210.00

11 21 2011	MER	NO CHARGE - TELEPHONE CONFERENCE WITH COREY WITTENZELLNER RE: NOTICING REQUIREMENT FOR NEW TARIFF PRICES AND POLICIES	0.00 hrs	N/C
11 28 2011	MER	PREPARE AFFIDAVIT OF NOTICING FOR EXECUTION BY COREY WITTENZELLNER IN CONNECTION WITH NOTICE OF NEW RATES; EMAIL CORRESPONDENCE WITH COREY WITTENZELLNER RE: EXECUTION OF SAME; RECEIVE AND REVIEW EXECUTED AFFIDAVIT	0.50 hrs	\$150.00
11 29 2011	MER	EMAIL CORRESPONDENCE FROM FPSC STAFF RE: EFFECTIVE DATE FOR RATE CHANGES; TELEPHONE MESSAGE FROM WAYNE SMITH RE: INFORMATION NEEDED BY CONSULTING HYDROLOGIST; PREPARE TARIFF REVISIONS NECESSARY TO IMPLEMENT TARIFF; EMAIL CORRESPONDENCE WITH COREY WITTENZELLNER RE: BILLING DATE	0.70 hrs	\$210.00
11 30 2011	MER	TELEPHONE CONFERENCE WITH FPSC STAFF RE: STAFF'S REQUESTED TARIFF REVISION IN LIGHT OF PREVIOUSLY-GRANTED RAF RATE INCREASE; FINALIZE TARIFF AND NOTICE FOR FILING; EMAIL TO STAFF CONFIRMING SAME; TELEPHONE CONFERENCE WITH SARAH WHITAKER RE: CONSUMPTIVE USE PERMIT ISSUES	1.20 hrs	\$360.00
			Total Fees	<u>\$3,300.00</u>

EXPENSES

10 31 2011	PHOTOCOPIES			\$18.10
			Total Expenses	<u>\$18.10</u>

BILLING SUMMARY

Total professional services	\$3,300.00
Total expenses incurred	\$18.10
Total of new charges for this invoice	<u>\$3,318.10</u>
Plus net balance forward	\$7,039.17
Total balance now due	<u><u>\$10,357.27</u></u>

PO CK# 1018 12/13/11
MAILED 1/13/11



Clayton & McCulloh

ATTORNEYS AT LAW

1065 Maitland Ctr. Commons Blvd.

Maitland, FL 32751

Telephone: (407) 875-2655

Fax: (407) 875-3363

www.clayton-mcculloh.com

November 28, 2011

ready to pay
[Signature]

Black Bear Reserve Water Company
c/o Aegis Community Management Solutions, Inc.
Attn: Dave Burman, Manager
8390 Championsgate Boulevard #304
Championsgate, FL 33896

I N V O I C E

Matter ID: 52533
Black Bear Reserve Water Company/Quiet Title Tract M
Property Address: Black Bear Reserve Water Company
Client ID: Black Bear Reserve Water Company

Matter Producer: REK

Invoice #: 153263

For Professional Services Rendered:

Date	Initials	Description	Hours	Amount
10/03/2011	REK	Tel conf w/ Atty Friedman re Settlement negotiations and terms; tel conf w/ Mr Paaske re same; analyze issues re property rights of the Parties w/in Black Bear Reserve w/ Attys McCulloh and Davila; follow up tel conf w/ Atty Friedman re preliminary terms of Settlement	1.40 hr	\$350.00
10/04/2011	MAB	Scan ltr to Mr Paaske from Atty Klemm requesting additional cost deposit; draft e-mail to Mr Paaske re same	0.20 hr	25.00
10/04/2011	SAR	* Transcribe tape into settlement ltr from Atty Klemm to Atty Friedman and Atty Draper; type revisions to settlement ltr (NO CHARGE)	1.50 hr	0.00
10/04/2011	SAR	Receive and review voice mail message from Atty Cox (Insurance Defense Counsel) requesting update re settlement; scan and e-mail settlement ltr to Attys Friedman, Draper and Cox and members of Assn Brd/Dir	0.20 hr	25.00
10/04/2011	REK	* Tel conf, at length, w/ Atty Draper re terms of Settlement; review files, Plats and Pleadings; draft and finalize ltr to Atty Draper and Atty Friedman re Settlement; tel conf w/ Atty Cox (Insurance Defense Counsel) re possible terms of Settlement	1.80 hr	450.00
10/05/2011	REK	Tel conf w/ Atty Draper and Friedman, at length, re terms of proposed Settlement; tel conf w/ Mr Paaske re same; draft e-mail to Atty Friedman re Settlement; receive and respond to message from Atty Friedman re same	1.10 hr	275.00
10/06/2011	REK	Tel conf w/ Atty Friedman, at length, re proposed Settlement terms included Asset Sale of Property, concerns w/ security for Note, etc; tel conf w/ Mr Paaske re same; analyze issues w/ Atty Davila re same; receive and review e-mails from Mr Daun, Mr Paaske and Mr Cox re accepting deal; draft e-mail to Atty Friedman re same	1.90 hr	475.00
10/07/2011	SAR	* Transcribe tape into e-mail from Atty Klemm to Attys Friedman and Draper re settlement issues; transcribe tape into e-mail from Atty Klemm to members of Assn Brd/Dir requesting review and comments re e-mail to Attys Friedman and Draper (NO CHARGE)	0.80 hr	0.00
10/07/2011	SAR	* Forward e-mails to Attys Friedman and Draper and members of Assn Brd/Dir	0.20 hr	25.00
10/07/2011	REK	Receive and respond to multiple e-mails to/from Atty Friedman re Settlement and continued litigation; tel conf w/ Mr Paaske re same; receive and respond to e-mails from Mr Paaske and members of Brd/Dir re problems w/ Settlement; follow up tel conf w/ Atty Friedman re same	1.80 hr	450.00
10/08/2011	REK	* Receive, review and submit extensive response to e-mail from Mr Baron re status of Settlement; continue to prepare for possible Hearing and opposition to defending Motion to Dismiss set for 10/11/11 Hearing	0.90 hr	225.00
10/10/2011	MAB	Research Florida Statute 772.11 for Atty Klemm	0.10 hr	12.50
10/10/2011	REK	Receive and respond to e-mails from Mr Paaske re breakdown of Settlement	3.40 hr	850.00

For Professional Services Rendered:

		negotiations; receive and review e-mails from Atty Friedman re Settlement Counter-Offer; tel conf w/ Atty Friedman re Assn cannot accept other than full disclosure by Carson-controlled entities; draft e-mail to Atty Friedman re same; analyze issues w/ Atty Davila re completing Lien Foreclosures; tel conf w/ Atty Draper re 10/11/11 Hearing; continue to prepare for and prepare case law for Hearing on Defendant's Motion to Dismiss	1.00 hr	125.00
10/11/2011	SAR	Copy case law and statutes for use at hearing; prepare index of case law and statutes; prepare hearing folders	2.90 hr	725.00
10/11/2011	REK	Prepare for and travel to and from Lake County Circuit Court in Tavares and attend Hearing on Defendant's Motion to Dismiss w Judge Singletary; tel conf w/ Mr Paaske re results of Hearing	0.30 hr	37.50
10/12/2011	MAB	Draft e-mail to Mr Paaske requesting additional cost deposit for three invoices received; receive and review Hearing Transcript on Plaintiff's Emergency Motion for Temporary Injunction; tel conf w/ Mediator Lord's office advising of Impasse	1.60 hr	400.00
10/12/2011	REK	Analyze issues re Compelling Depositions of Defendants; review file and commence drafting Demand to Atty Friedman re withdrawal from case for conflict of interest; analyze issues re Discovery to Defendants	0.50 hr	125.00
10/13/2011	REK	Leave message w/ Atty Draper re Depositions of the Carsons; draft e-mail re same; review case law re compelling Deposition of Mark Carson	0.40 hr	100.00
10/17/2011	REK	Continue to analyze case files; continue drafting ltr to Atty Friedman re demand he withdraw as counsel for Upson Downs Limited Partnership and related defendants in pending litigation	0.40 hr	100.00
10/18/2011	REK	Analyze files, pleadings and Assn docs re Additional Discovery (Interrogatories & request to produce docs) to be directed at Defendants	0.90 hr	225.00
10/19/2011	REK	Tel conf, at length, w/ Mr Smith re inquiries by Ms Carson and issues raised at Mediation Conf, etc; receive and review Case List re confirming cases where Atty Friedman has conflict of interest	0.50 hr	125.00
10/25/2011	REK	Tel conf w/ Atty Draper at great length re Discovery and Deposition issue and Settlement negotiations; tel conf w/ Mr Paaske re negotiations w/ Atty Draper and terms of Assn for Settlement	1.40 hr	175.00
10/26/2011	MAB	Begin draft of Second Motion for Enlargement of Time to Serve Complaint; begin draft proposed Order re same; tel call to Mr Daun re invoices sent to Assn, leave message; begin draft ltr to Judge Singletary re Order; draft ltr to Clerk of Court enclosing motion; receive and process e-mail from Mr Paaske re paying attorney fee/cost invoice; draft e-mail to Mr Paaske inquiring about \$2,000 cost deposit	0.20 hr	0.00
10/26/2011	MAB	Update Pleading Index and Plaintiffs' Second Motion for Enlargement of Time to Effectuate Service of Process on Defendant, Black Bear Water Company (NO CHARGE)	0.60 hr	150.00
10/26/2011	REK	Analyze issues w/ Ms Brown re extension of time required to serve Water Company; review, revise, and finalize Motion for expansion of time to serve Defendant and Order on Motion; finalize ltr to Judge Singletary re same	0.20 hr	50.00
10/27/2011	REK	Leave message w/ Atty Draper re counter offer of Settlement; draft e-mail to Atty Draper re same and Discovery issues		
			Total Professional Services:	\$5,500.00

For Costs Incurred:

			\$25.53
08/05/2011	Mileage to attend Doc Production		23.78
09/01/2011	Federal Express		908.00
09/25/2011	WestLaw Research Charges		35.52
09/26/2011	Mileage attend Hearing		11.00
09/30/2011	Photocopies		2.56
09/30/2011	Postage		190.00
10/06/2011	WestLaw Research Charges		620.00
10/10/2011	WestLaw Research Charges		0.25
10/11/2011	Photocopies		23.25
10/12/2011	Photocopies		5.96
10/27/2011	Postage		21.00
10/27/2011	Photocopies		7.00
10/27/2011	Fax Send Long Distance		
			Total Costs Incurred:
			\$1,873.85

November 28, 2011

Matter ID: 52533

Invoice #: 153263

INVOICE SUMMARY

<u>Producer</u>	<u>Role</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
MAB - Melissa Brown	Litigation Paralegal	\$125.00	2.00	\$250.00
MAB - Melissa Brown	Litigation Paralegal	0.00	0.20	0.00
REK - Russell E. Klemm	Attorney	250.00	20.30	5,075.00
SAR - Susan A. Roe	Paralegal	125.00	1.40	175.00
SAR - Susan A. Roe	Paralegal	0.00	2.30	0.00

For Professional Services:	26.20 Hours	\$5,500.00
For Costs Incurred:		<u>1,873.85</u>
New Charges this Invoice:		\$7,373.85

Previous Balance as of 10/31/11:	31,213.44
Less Payments/Credits Applied since 10/31/11:	<u>31,070.58</u>
Outstanding Previous Balance Due:	\$142.86

Plus New Charges this Invoice:	<u>7,373.85</u>
Total Due:	\$7,516.71

Balance in Retainer: \$0.00

TRUST DETAIL

Date	Reference	Description	Amount	Balance
1 - Default IOTA Account				
12/23/10	28992	Bus Ck #28992 dated 12/22/10	5,000.00	5,000.00
03/17/11	28447	Check # 28447. Clayton & McCulloh for C#51626/52533	(5,000.00)	0.00
04/07/11	29943	Bus Ck #29943 dated 4/5/11	5,000.00	5,000.00
04/08/11	28769	Check # 28769. Clayton & McCulloh for C#51626/#51626G/#52533	(818.75)	4,181.25
04/08/11	28769	Check # 28769. Clayton & McCulloh for C#51626/#51626G/#52533	(1,035.88)	3,145.37
04/13/11	28845	Check # 28845. Lake County Clerk of Court for Summonses	(60.00)	3,085.37
04/13/11	28846	Check # 28846. Lake County Clerk of Court for Summons	(10.00)	3,075.37
04/13/11	28847	Check # 28847. Aallen Bryant & Associates, Inc for SOP Inv #2011003912	(164.50)	2,910.87
04/27/11	29019	Check # 29019. Aallen Bryant & Associates, Inc for Inv#5471,5472,5473,5474,&5476	(60.00)	2,850.87
04/27/11	29019	Check # 29019. Aallen Bryant & Associates, Inc for Inv#5471,5472,5473,5474,&5476	(35.00)	2,815.87
04/27/11	29019	Check # 29019. Aallen Bryant & Associates, Inc for Inv#5471,5472,5473,5474,&5476	(35.00)	2,780.87
04/27/11	29019	Check # 29019. Aallen Bryant & Associates, Inc for Inv#5471,5472,5473,5474,&5476	(35.00)	2,745.87
04/27/11	29019	Check # 29019. Aallen Bryant & Associates, Inc for Inv#5471,5472,5473,5474,&5476	(35.00)	2,710.87
06/03/11	29622	Check # 29622. Aallen Bryant & Associates, Inc for SOP #5475	(35.00)	2,675.87
06/03/11	29623	Check # 29623. Clayton & McCulloh for C#51626/52533	(2,675.87)	0.00
09/07/11	1003	Bus Ck #1003 dated 9/1/11	1,800.00	1,800.00
09/14/11	31289	Check # 31289. Upchurch, Watson, White & Max for Mediation	(1,800.00)	0.00
Total for Matter 52533 / Trust Account # 1:				<u>\$0.00</u>

Disclaimers/Disclosures:

- The amounts reflected herein are valid only through the end of the calendar month in which this invoice has been provided. Please note that interest, if any, will continue to accrue until your account is cleared; as such, additional interest may be due in excess of the amount set forth herein, as interest is charged on a per diem basis but payable in arrears.
- All parties relying on this invoice acknowledge and agree that in the event of any errors or omissions in connection with the preparation of this invoice including, without limitation, any mathematical or clerical errors, at the request of Association, the appropriate adjustment shall be made and such additional sums, if any, shall be due immediately from the owner and/or any other parties relying on this invoice.
- IMPORTANT NOTICE TO CONSUMER DEBTORS OUR LAW FIRM MAY BE DEEMED A DEBT COLLECTOR UNDER THE FEDERAL FAIR DEBT COLLECTIONS PRACTICES ACT (FDCPA). THIS IS AN ATTEMPT TO COLLECT A DEBT AND ANY INFORMATION PROVIDED WILL BE USED FOR THAT PURPOSE.



Clayton & McCulloh

ATTORNEYS AT LAW

1065 Maitland Ctr. Commons Blvd.

Maitland, FL 32751

Telephone: (407) 875-2655

Fax: (407) 875-3363

www.clayton-mcculloh.com

November 28, 2011

Black Bear Reserve Water Company
c/o Florida Utility Group
13825 US Highway 19 #301
Hudson, FL 34667-1191

I N V O I C E

Matter Producer: REK

Matter ID: 51626G
Black Bear Reserve Water Company/GEN
Client ID: Black Bear Reserve Water Company

Invoice #: 153262

For Professional Services Rendered:

Date	Initials	Description	Hours	Amount
09/30/2011	NM	After being apprised of potential settlement developments, evaluate issue re whether completing ltr re Operations of Reuse Water Agreement is necessary, determine need to call Mr Paaske re same	0.10 hr	\$27.50
09/30/2011	NM	Tel conf w/ Mr Paaske re Reuse Agreement, whether C&M should complete ltr re issues w/ Reuse Agreement, etc; impact of mediation, etc; per Mr Paaske, complete ltr	0.20 hr	55.00
09/30/2011	NM	Draft extensive ltr to Assn re issues w/ Reuse Agreement, highlight portions on copy thereof to correspond to issues raised in ltr	1.30 hr	357.50
10/03/2011	NM	Review Quit Claim Deed and Corrective Quit Claim Deed to Lakes Assn, have Property Appraiser's website re Tract F of Upson Downs pulled and copied, highlight Reuse Agreement for ltr to Assn; draft and final extensive ltr to Assn re Reuse Agreement	1.40 hr	385.00
10/10/2011	NM	Receive and review 10/10/11 e-mail from Mr Paaske re issues concerning Carson negotiations	0.10 hr	27.50
10/14/2011	MAB	Receive and respond to multiple internal e-mails regarding collection invoices that Mr Daun is requesting information; draft e-mail to Mr Daun that a response should be forth-coming (NO CHARGE)	0.40 hr	0.00
Total Professional Services:				\$852.50

For Costs Incurred:

10/04/2011	Postage	\$1.68
10/04/2011	Photocopies	5.50
10/26/2011	Postage	1.68
Total Costs Incurred:		\$8.86

okay to pay

November 28, 2011
Matter ID: 51626G

Invoice #: 153262

INVOICE SUMMARY

<u>Producer</u>	<u>Role</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
MAB - Melissa Brown	Litigation Paralegal	\$0.00	0.40	\$0.00
NM - Neal McCulloh	Attorney	275.00	3.10	852.50

For Professional Services: 3.50 Hours \$852.50
For Costs Incurred: 8.86
New Charges this Invoice: \$861.36

Outstanding Previous Balance Due: \$3,910.49
Plus New Charges this Invoice: 861.36
Total Due: \$4,771.85

Balance in Retainer: \$0.00

TRUST DETAIL

Date	Reference	Description	Amount	Balance
1 - Default IOTA Account				
01/21/11	1258	Bus Ck #1258 dated 1/6/11	1,980.00	1,980.00
01/27/11	27897	Check # 27897. Neil Kelly, Clerk of the Circuit Court for Recording Fees for ROL	(440.00)	1,540.00
03/09/11	28341	Check # 28341. Clayton & McCulloh for C#51626/#51626G-Inv #139761	(1,540.00)	0.00
Total for Matter 51626G / Trust Account # 1:				<u>\$0.00</u>

Disclaimers/Disclosures:

1. The amounts reflected herein are valid only through the end of the calendar month in which this invoice has been provided. Please note that interest, if any, will continue to accrue until your account is cleared; as such, additional interest may be due in excess of the amount set forth herein, as interest is charged on a per diem basis but payable in arrears.
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01/28/13

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
131 · Wells Fargo								0.00
Total 131 · Wells Fargo								0.00
131.1 · Operating Account - SunTrust								22,861.77
Check	1/4/2012	ACH		Office Depot			27.64	22,834.13
Deposit	1/4/2012				Deposit	2,478.36		25,312.49
Check	1/5/2012	107		Key Engineering Associates	11-079A, 11-078B		1,050.00	24,262.49
Check	1/5/2012	108		Bob McKee, Tax Collector	Tax assessment notice		335.15	23,927.34
Check	1/9/2012	109		SDI	12sdi-001-064		345.00	23,582.34
Deposit	1/10/2012				Deposit	227.84		23,810.18
Deposit	1/10/2012				Deposit	1,339.58		25,149.76
Deposit	1/10/2012				Deposit	176.23		25,325.99
Deposit	1/10/2012				Deposit	903.81		26,229.80
Deposit	1/10/2012				Deposit	2,699.26		28,929.06
Deposit	1/10/2012				Deposit	1,757.29		30,686.35
Check	1/12/2012	110		Greenlee, Kurras, Rice & Brown, P.A.	2011-3993		450.00	30,236.35
Check	1/12/2012	111		Rick Daun	Reimbursement		259.86	29,976.49
Check	1/14/2012	ACH		Black Bear Golf Club			50.43	29,926.06
Check	1/17/2012	112		Escape Landworks, Inc.	619		3,072.00	26,854.06
Deposit	1/18/2012				Deposit	1,280.67		28,134.73
Check	1/18/2012	113		Florida Dept of Environmental Protection	16208		1,000.00	27,134.73
Check	1/19/2012	116		Coldwell Banker	Refund deposit		150.00	26,984.73
Check	1/20/2012	117		Rick Daun	Reimbursement		43.18	26,941.55
Check	1/20/2012	118		Travelers	99WS9D		3,547.76	23,393.79
Check	1/20/2012	120		Escape Landworks, Inc.	620		100.00	23,293.79
Check	1/23/2012	122		SECO	Statement		747.79	22,546.00
Check	1/23/2012	ACH		Office Depot			83.88	22,462.12
Check	1/23/2012	ACH		Office Depot			113.57	22,348.55
Deposit	1/24/2012				Deposit	767.44		23,115.99
Deposit	1/24/2012				Deposit	2,155.79		25,271.78
Check	1/26/2012	123		Sihle Insurance Group	86840		5,339.14	19,932.64
Deposit	1/30/2012				Deposit	1,525.17		21,457.81
Check	1/30/2012	125		USPS	stamps		180.00	21,277.81
Check	1/30/2012	126		Donald Klusmeier	Refund deposit		150.00	21,127.81
Check	1/30/2012	ACH		SECO			240.00	20,887.81
Check	1/31/2012	127		SECO	Acct #10101363		2,420.00	18,467.81
Check	1/31/2012	128		R. Bruce Durgin	Refund Deposit - LBB-100		150.00	18,317.81
Check	1/31/2012	ach		USPS			5.30	18,312.51
Check	1/31/2012				Service Charge		32.00	18,280.51
Deposit	2/3/2012				Deposit	2,270.34		20,550.85
Check	2/6/2012	129		Prime Plumbing Incorporated	Invoice # 1-34865		4,980.00	15,570.85
Check	2/6/2012	130		Prime Plumbing Incorporated	Invoice # 1-48750		4,507.50	11,063.35
Check	2/6/2012	ACH		Office Depot			98.81	10,964.54
Check	2/6/2012	ACH		Office Depot			101.60	10,862.94
Check	2/6/2012	ACH		Office Depot			113.57	10,749.37
Check	2/8/2012	131		Rutledge, Ecenia & Purnell	Invoice #35813 Client #2791-00...		780.00	9,969.37
Deposit	2/8/2012				Deposit	2,090.91		12,060.28
Check	2/15/2012	132		Greenlee, Kurras, Rice & Brown, P.A.	2012-1247		1,250.00	10,810.28

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01/28/13

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
							1,374.85	9,435.43
Check	2/15/2012	133		Key Engineering Associates	Inv. 12-004			
Check	2/15/2012	134		Escape Landworks, Inc.	Inv 627		2,970.00	6,465.43
Check	2/15/2012	135		Daniel Hernandez	Deposit Refund for VBB 054		150.00	6,315.43
Check	2/15/2012	ACH		Office Depot			268.87	6,046.56
Check	2/15/2012	ACH		Crispers			39.83	6,006.73
Deposit	2/16/2012				Deposit	2,406.25		8,412.98
Deposit	2/17/2012				Deposit	1,355.00		9,767.98
Deposit	2/21/2012				Deposit	1,409.33		11,177.31
Check	2/21/2012	137		Rick Daun	Reimbursement		32.00	11,145.31
Check	2/21/2012	138		Graham Munday	Refund from water deposit		117.77	11,027.54
Check	2/21/2012	139		Escape Landworks, Inc.	Invoice 630-Feb 2012 lawn main...		100.00	10,927.54
Deposit	2/23/2012				Deposit	2,391.25		13,318.79
Check	2/27/2012	140		Clayton & McCulloh	Client #51626		834.41	12,484.38
Check	2/27/2012	141		Wayne Smith	Reimbursement		62.45	12,421.93
Check	2/27/2012	142		Rutledge, Ecenia & Purnell	Inv. #35970 / Client #2791-00001		1,747.10	10,674.83
Deposit	2/28/2012				Deposit	78.73		10,753.56
Check	2/28/2012	ACH		SECO	Deposit		1,358.00	9,395.56
Deposit	2/29/2012				Deposit	169.31		9,564.87
Deposit	2/29/2012				Deposit	1,471.90		11,036.77
Check	2/29/2012				Service Charge		9.60	11,027.17
Deposit	3/2/2012				Deposit	792.15		11,819.32
Deposit	3/5/2012				Deposit	24,288.56		36,107.88
Check	3/5/2012	Debit		Dorton Air Concepts			320.00	35,787.88
Deposit	3/7/2012				Deposit	738.05		36,525.93
Check	3/9/2012	143		Greenlee, Kurras, Rice & Brown, P.A.	2012.1829 and 2012.1830		2,891.00	33,634.93
Check	3/9/2012	144		Prime Plumbing Incorporated	Inv. #s 387472, 1004, 1005		5,059.00	28,575.93
Check	3/9/2012	145		Key Engineering Associates	Final Invoice Payment		175.00	28,400.93
Deposit	3/9/2012				Deposit	603.44		29,004.37
Deposit	3/12/2012				VOID: Deposit	0.00		29,004.37
Deposit	3/13/2012				Deposit	713.41		29,717.78
Deposit	3/15/2012				Deposit	1,277.47		30,995.25
Check	3/20/2012	146		Donald Klusmeier	Deposit refund		60.00	30,935.25
Check	3/20/2012	147		Escape Landworks, Inc.	Invoices 639 and 647		175.00	30,760.25
Check	3/20/2012	148		Ken Hutcheson	Transportation of equipment		800.00	29,960.25
Check	3/22/2012	149		Prime Plumbing Incorporated	9-239847 and 9-239848		2,940.00	27,020.25
Check	3/22/2012	150		Dumont	Invoice 245978		164.48	26,855.77
Deposit	3/23/2012				Deposit	3,547.76		30,403.53
Deposit	3/23/2012				Deposit	3,202.87		33,606.40
Check	3/23/2012	151		Clayton & McCulloh	Client: 51626		847.33	32,759.07
Check	3/23/2012	152		Deborah Spicer	Reimburse for Lowe's		20.41	32,738.66
Check	3/23/2012	153		Wayne Smith	Reimbursement Dorton Air Con...		320.00	32,418.66
Deposit	3/26/2012				Deposit	1,356.39		33,775.05
Check	3/26/2012	Debit		MyFloridaCounty.com			42.44	33,732.61
Check	3/27/2012	154		Donald Klusmeier	Balance of deposit refund		90.00	33,642.61
Check	3/27/2012	155		David Cottle	Deposit refund for VBB 074		150.00	33,492.61
Check	3/27/2012	Debit		MyChangeAddress.com			9.95	33,482.66
Bill Pmt -Check	3/30/2012	156		SECO			1,200.32	32,282.34
Check	4/2/2012	Trans...		Black Bear Reserve Irrigation			600.00	31,682.34

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01/28/13

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Deposit	4/3/2012				Deposit	805.84		32,488.18
Check	4/6/2012	157		SECO			16.67	32,471.51
Check	4/6/2012	158		Greenlee, Kurras, Rice & Brown, P.A.			2,610.71	29,860.80
Check	4/6/2012	159		Prime Plumbing Incorporated			3,804.00	26,056.80
Check	4/6/2012	160		SMW GeoSciences, Inc.	Inv. #SMW0408-1371		2,018.75	24,038.05
Check	4/6/2012	161		Dumont	Inv. #2021335		128.40	23,909.65
Bill Pmt -Check	4/6/2012	162		Escape Landworks, Inc.	The Yard 3/26/12		75.00	23,834.65
Deposit	4/9/2012				Deposit	3,065.13		26,899.78
General Journal	4/9/2012	GKR...			VBB 114 NSF		34.31	26,865.47
Check	4/9/2012	Debit		Lake County Clerk of Courts			23.81	26,841.66
Check	4/10/2012	163		MSC Waterworks	2888363; 2888352; 2889676; 2...		8,630.96	18,210.70
Check	4/10/2012	164		U.S. Water Services Corporation	Inv. #764652		38.19	18,172.51
Deposit	4/17/2012				Deposit	1,949.86		20,122.37
Check	4/19/2012	165		Escape Landworks, Inc.	Invoice 671		175.00	19,947.37
Check	4/19/2012	166		Dumont	Invoice 246215		180.53	19,766.84
Check	4/19/2012	167		U.S. Water Services Corporation	Invoice 764291 / Account 2474		750.00	19,016.84
Check	4/19/2012	168		Clinton Marrs			150.00	18,866.84
Check	4/19/2012	169		SECO			1,249.19	17,617.65
Check	4/19/2012	170		Rutledge, Ecenia & Purnell	Inv #36192 - Client #2791-00001		2,372.50	15,245.15
Check	4/19/2012	171		Prime Plumbing Incorporated	Inv. #1008 & 1009		4,993.00	10,252.15
Deposit	4/19/2012				Deposit	487.98		10,740.13
Deposit	4/20/2012				Deposit	728.96		11,469.09
Deposit	4/23/2012				Deposit	1,511.77		12,980.86
Deposit	4/24/2012				Deposit	629.90		13,610.76
Deposit	4/26/2012				Deposit	1,087.63		14,698.39
Check	4/27/2012	172		Florida Public Service Commission	1/1/11-12/31/11 RAF		4,933.22	9,765.17
Deposit	4/27/2012				Deposit	407.25		10,172.42
Check	5/1/2012	173		Tamica Prevost	Refund of water deposit		150.00	10,022.42
Deposit	5/2/2012				Deposit	376.35		10,398.77
Check	5/2/2012	174		U.S. Postal Service	12 months P.O.B rent		52.00	10,346.77
Check	5/2/2012	175		Coldwell Banker	Refund of overpayment		49.31	10,297.46
Check	5/3/2012	176		Gary Morse	Inv. #BB-12-01		1,200.00	9,097.46
Check	5/8/2012	Debit		Black Bear Golf Club			25.29	9,072.17
Deposit	5/15/2012				Deposit	3,943.60		13,015.77
Check	5/17/2012	177		Henry R. Rhoades	Water deposit refund		150.00	12,865.77
Bill Pmt -Check	5/17/2012	178		Escape Landworks, Inc.			175.00	12,690.77
Bill Pmt -Check	5/17/2012	179		Dumont	Invoice 248568		259.17	12,431.60
Bill Pmt -Check	5/17/2012	180		SECO			2,787.93	9,643.67
Bill Pmt -Check	5/17/2012	181		Travelers	Acct #9943K5149		3,547.76	6,095.91
Check	5/17/2012	182		Prime Plumbing Incorporated	Invoice #387471		1,196.00	4,899.91
Bill Pmt -Check	5/17/2012	183		Gary Morse	PSC 2012 Price Index Filing		400.00	4,499.91
Bill Pmt -Check	5/17/2012	184		Prime Plumbing Incorporated	Contract Services		1,820.00	2,679.91
Bill Pmt -Check	5/17/2012	185		U.S. Water Services Corporation	Inv #765379		750.00	1,929.91
Check	5/17/2012	186		Prime Plumbing Incorporated	Partial Invoice #1010		148.91	1,781.00
Bill Pmt -Check	5/17/2012	187		MSC Waterworks			1,241.30	-1,092.39
Transfer	5/17/2012				Funds Transfer	1,000.00		-92.39
General Journal	5/18/2012	GKR...			Account Analysis Fee		10.00	-102.39
Deposit	5/21/2012				Deposit	506.59		404.20

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01/28/13

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
								464.20
Deposit	5/21/2012				Deposit	60.00		2,314.27
Deposit	5/22/2012				Deposit	1,850.07		2,244.98
Bill Pmt -Check	5/22/2012	188		Dawne Violette	Reimburse for office supplies		69.29	2,169.98
Bill Pmt -Check	5/22/2012	189		Escape Landworks, Inc.	Serivce 5/14/12 Yard		75.00	1,396.76
Bill Pmt -Check	5/22/2012	190		Harris Oil Company	Invoice 4844A		773.22	1,358.34
Bill Pmt -Check	5/22/2012	191		Rick Daun	Reimbursement - Locks		38.42	1,283.34
Bill Pmt -Check	5/22/2012	192		Travelers			75.00	3,157.21
Deposit	5/25/2012				Deposit	1,873.87		3,157.21
Deposit	5/29/2012				VOID: Deposit	0.00		3,802.96
Deposit	5/30/2012				Deposit	645.75		3,777.96
General Journal	5/31/2012	GKR...			Maintenance Fee		25.00	3,702.96
Bill Pmt -Check	5/31/2012	208		Escape Landworks, Inc.	One week yard service 6/26/12		75.00	3,702.96
Bill Pmt -Check	5/31/2012	209		Greenlee, Kurras, Rice & Brown, P.A.	VOID: April Postage & Envelopes	0.00		507.80
General Journal	5/31/2012	GKR...	*		TO REVERSE OLD OUTSTAN...		3,195.16	1,247.20
Deposit	6/5/2012				Deposit	739.40		-1,835.12
Bill Pmt -Check	6/6/2012	193		Florida Utility Group			3,082.32	-2,680.12
Bill Pmt -Check	6/6/2012	194		Greenlee, Kurras, Rice & Brown, P.A.	2011 Tax return Form 990		845.00	-2,755.12
Bill Pmt -Check	6/6/2012	195		Escape Landworks, Inc.	The Yard 5/29/12		75.00	-4,343.64
Bill Pmt -Check	6/6/2012	196		U.S. Water Services Corporation	2472-5 Troubleshoot VFD/elec ...		1,588.52	-3,911.86
Deposit	6/7/2012				Deposit	431.78		-154.90
Deposit	6/8/2012				Deposit	3,756.96		777.86
Deposit	6/11/2012				Deposit	932.76		1,528.89
Deposit	6/12/2012				Deposit	751.03		2,914.28
Deposit	6/14/2012				Deposit	1,385.39		2,677.58
Bill Pmt -Check	6/14/2012	197		Dumont			236.70	2,502.58
Bill Pmt -Check	6/14/2012	198		Escape Landworks, Inc.	Sign (month) and yard (week)		175.00	-490.32
Bill Pmt -Check	6/14/2012	199		Greenlee, Kurras, Rice & Brown, P.A.			2,992.90	-2,562.81
Bill Pmt -Check	6/14/2012	200		SECO	1010136302 and 1010134005		2,072.49	-1,659.86
Deposit	6/15/2012				Deposit	902.95		-578.34
Deposit	6/18/2012				Deposit	1,081.52		-80.04
Deposit	6/19/2012				Deposit	498.30		925.63
Deposit	6/22/2012				Deposit	1,005.67		1,427.99
Deposit	6/22/2012				Deposit	502.36		1,277.99
Bill Pmt -Check	6/25/2012	201		Alan Lopatka	Refund deposit		150.00	1,041.29
Bill Pmt -Check	6/25/2012	202		Dumont	INV 252047		236.70	423.79
Bill Pmt -Check	6/25/2012	203		Rutledge, Ecenia & Purnell	Client #2791-00001		617.50	-326.21
Bill Pmt -Check	6/25/2012	204		U.S. Water Services Corporation	Monthly Contract Operations		750.00	-371.21
Check	6/25/2012	205		USPS	100 stamps		45.00	2,020.12
Deposit	6/25/2012				Deposit	2,391.33		1,568.12
Bill Pmt -Check	6/27/2012	206		Black Bear Reserve HOA	Payment & Interest		452.00	1,568.12
Check	6/28/2012	207		Greenlee, Kurras, Rice & Brown, P.A.	VOID: 2012.3123	0.00		2,246.46
Deposit	6/29/2012				Deposit	678.34		2,152.04
Check	6/30/2012				Service Charge		94.42	1,977.04
Bill Pmt -Check	6/30/2012	216		Escape Landworks, Inc.			175.00	1,782.04
Bill Pmt -Check	6/30/2012	217		Rutledge, Ecenia & Purnell	Professional Services		195.00	506.20
Bill Pmt -Check	6/30/2012	218		SECO			1,275.84	389.82
Bill Pmt -Check	6/30/2012	219		U.S. Water Services Corporation			116.38	1,632.51
General Journal	7/1/2012	GKR...	*		TO REVERSE OLD OUTSTAN...	1,242.69		

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Check	7/1/2012	207		Greenlee, Kurras, Rice & Brown, P.A.			845.00	787.51
General Journal	7/3/2012	GKR...		CPA RECEIVABLE	Stop payment on R Paine Ck #1...	0.00		787.51
Check	7/3/2012	210		Keeth Henderson	Refund - VBB 112		945.40	-157.89
Deposit	7/3/2012				Deposit	977.10		819.21
Deposit	7/5/2012				Deposit	25,000.00		25,819.21
Deposit	7/10/2012				Deposit	1,890.07		27,709.28
Bill Pmt -Check	7/10/2012	211		Dumont			68.18	27,641.10
Bill Pmt -Check	7/10/2012	212		U.S. Water Services Corporation	Monthly Contract Operations		750.00	26,891.10
Bill Pmt -Check	7/12/2012	213		Jennifer Smith	Refund deposit-did not move in		60.00	26,831.10
Bill Pmt -Check	7/12/2012	214		Prime Plumbing Incorporated			3,837.50	22,993.60
Bill Pmt -Check	7/12/2012	215		Triangle Diesel, Inc.	Generator Repair		1,030.93	21,962.67
Deposit	7/17/2012				Deposit	2,165.80		24,128.47
Deposit	7/20/2012				Deposit	1,024.32		25,152.79
Check	7/20/2012	ACH		SunTrust	Account Analysis Fee		10.00	25,142.79
Check	7/23/2012	220		Coldwell Banker	Refund-water deposit-36335 Da...		60.00	25,082.79
Check	7/25/2012	ACH		CPA RECEIVABLE	Deposited Item Returned		36.86	25,045.93
Deposit	7/27/2012				Deposit	2,453.82		27,499.75
Bill Pmt -Check	7/31/2012	221		Dumont			236.70	27,263.05
Bill Pmt -Check	7/31/2012	222		Fortiline Waterworks	Rec'd 7/23/12		873.44	26,389.61
Bill Pmt -Check	7/31/2012	223		U.S. Water Services Corporation			700.00	25,689.61
Bill Pmt -Check	7/31/2012	224		Black Bear Reserve HOA	Loan repayment #2		452.00	25,237.61
Check	7/31/2012	ACH		SunTrust	Maintenance Fee		25.00	25,212.61
Check	7/31/2012				Service Charge		0.09	25,212.52
Deposit	8/2/2012				Deposit	1,132.16		26,344.68
Check	8/13/2012	225		Escape Landworks, Inc.	Inv. #771 & 782		150.00	26,194.68
Check	8/13/2012	226		Andrina Burnett	Refund for overpayment		38.41	26,156.27
Check	8/13/2012	227		U.S. Water Services Corporation	Inv. #768523		750.00	25,406.27
Check	8/13/2012	228		Greenlee, Kurras, Rice & Brown, P.A.	Inv. #2012.3440		3,058.80	22,347.47
Check	8/13/2012	229		U.S. Postal Service	400 Forever stamps		180.00	22,167.47
Check	8/13/2012	230		U.S. Water Services Corporation	Invoice 768152		9,400.00	12,767.47
Deposit	8/13/2012				Deposit	663.73		13,431.20
Deposit	8/13/2012				Deposit	2,012.79		15,443.99
Bill Pmt -Check	8/13/2012	239		Florida Dept of Environmental Protection	PWS #3354938		1,000.00	14,443.99
Bill Pmt -Check	8/13/2012	240		Rutledge, Ecenia & Purnell	App for Cert FPSC		227.50	14,216.49
Bill Pmt -Check	8/13/2012	241		Travelers	Installment		877.75	13,338.74
Check	8/16/2012	231		Sihle Insurance Group	Acct. # BLACK22		1,218.69	12,120.05
Check	8/16/2012	232		Donald Klusmeier	Refund deposit VBB 039		60.00	12,060.05
Deposit	8/16/2012				Deposit	850.67		12,910.72
Deposit	8/20/2012				Deposit	1,124.37		14,035.09
Check	8/20/2012	ACH		SunTrust			10.00	14,025.09
Check	8/21/2012	233		SECO	Acct 1010136302		1,676.96	12,348.13
Check	8/21/2012	234		Dumont	Inv 256971		247.94	12,100.19
Check	8/21/2012	235		Escape Landworks, Inc.	Inv 786		100.00	12,000.19
Check	8/21/2012	236		U.S. Water Services Corporation	Inv 769021		6,850.00	5,150.19
Check	8/21/2012	237		Black Bear Reserve HOA	Payment #3		452.00	4,698.19
Deposit	8/23/2012				Deposit	1,615.86		6,314.05
Check	8/27/2012	ACH		Office Depot			268.59	6,045.46
Deposit	8/28/2012				Deposit	1,121.88		7,167.34

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
								7,167.34
Check	8/28/2012	238		Gary Morse	VOID: Invoice #BB-12-02	0.00		7,167.34
Check	8/28/2012	ACH		Office Depot			33.66	7,133.68
Check	8/31/2012	ACH		SunTrust			4.00	7,129.68
Deposit	9/6/2012				Deposit	1,625.62		8,755.30
Check	9/11/2012	242		Rudy Schnitzer			150.00	8,605.30
Deposit	9/11/2012				Deposit	1,124.68		9,729.98
Check	9/11/2012	243		Prime Plumbing Incorporated	800848SR / 800850SR		7,817.38	1,912.60
Check	9/11/2012	244		Prime Plumbing Incorporated	801088 SE		288.00	1,624.60
Bill Pmt -Check	9/11/2012	245		Escape Landworks, Inc.	Yard Service 8/18/12		75.00	1,549.60
Deposit	9/14/2012				Deposit	978.51		2,528.11
Deposit	9/18/2012				Deposit	1,184.40		3,712.51
Deposit	9/18/2012				Deposit	25,000.00		28,712.51
Check	9/18/2012	246		Travelers	2072N1159		293.57	28,418.94
Bill Pmt -Check	9/19/2012	247		SECO	Acct #1010136302		1,798.64	26,620.30
Bill Pmt -Check	9/19/2012	248		Dumont	Inv. 258704		225.47	26,394.83
Bill Pmt -Check	9/19/2012	249		Escape Landworks, Inc.			175.00	26,219.83
Bill Pmt -Check	9/19/2012	256		Escape Landworks, Inc.			266.75	25,953.08
Bill Pmt -Check	9/19/2012	257		Greenlee, Kurras, Rice & Brown, P.A.	Aug Bkg 2012.3728		1,420.00	24,533.08
Bill Pmt -Check	9/19/2012	258		Rutledge, Ecenia & Purnell	Client #2791-00001		97.50	24,435.58
Bill Pmt -Check	9/19/2012	259		Triangle Diesel, Inc.	Inv. #21276		476.88	23,958.70
Bill Pmt -Check	9/19/2012	260		U.S. Water Services Corporation			2,357.61	21,601.09
Bill Pmt -Check	9/20/2012	250		Donald Klusmeier	Refund deposit for VBB 002		60.00	21,541.09
Bill Pmt -Check	9/20/2012	251		Greenlee, Kurras, Rice & Brown, P.A.			1,762.45	19,778.64
Bill Pmt -Check	9/20/2012	252		U.S. Water Services Corporation	Monthly Contract		750.00	19,028.64
Check	9/20/2012	253		Prime Plumbing Incorporated	801140 SR and 801141 SR		2,707.85	16,320.79
Check	9/24/2012	254		Black Bear Reserve HOA	Water Loan		452.00	15,868.79
Deposit	9/24/2012				Deposit	2,496.69		18,365.48
Deposit	9/24/2012				Deposit	1,020.23		19,385.71
Check	9/30/2012				Service Charge		25.00	19,360.71
Check	10/1/2012	255		USPS			225.00	19,135.71
Deposit	10/3/2012				Deposit	2,276.95		21,412.66
Deposit	10/9/2012				Deposit	848.52		22,261.18
Deposit	10/11/2012				Deposit	972.02		23,233.20
Bill Pmt -Check	10/16/2012	261		Dumont	Inv. #260324		225.47	23,007.73
Bill Pmt -Check	10/16/2012	262		SECO	Acct. #1010136302		1,707.68	21,300.05
Deposit	10/16/2012				Deposit	1,003.76		22,303.81
Check	10/18/2012	263		Travelers	Dallas, TX 75266-0317		293.57	22,010.24
Check	10/18/2012	264		U.S. Water Services Corporation	Invoice 770315		713.40	21,296.84
Check	10/18/2012	265		Dumont	Invoice 262168		158.06	21,138.78
Check	10/18/2012	266		Prime Plumbing Incorporated	Inv # 1153JH and 1154 JH		1,852.00	19,286.78
Deposit	10/18/2012				Deposit	875.41		20,162.19
Check	10/19/2012	267		Rutledge, Ecenia & Purnell	Client #2791-00001		227.50	19,934.69
Bill Pmt -Check	10/19/2012	268		Fortiline Waterworks			1,646.25	18,288.44
Deposit	10/20/2012				Deposit	146.79		18,435.23
Deposit	10/22/2012				Deposit	1,051.85		19,487.08
Deposit	10/23/2012				Deposit	916.43		20,403.51
Deposit	10/25/2012				Deposit	1,354.12		21,757.63
Check	10/26/2012	269		Black Bear Reserve HOA	Payment 5		452.00	21,305.63

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
							395.64	20,909.99
Bill Pmt -Check	10/26/2012	270		Dumont			100.00	20,809.99
Bill Pmt -Check	10/26/2012	271		Escape Landworks, Inc.	Monthly lawn serv. Oct '12 Sign		68.00	20,741.99
General Journal	10/26/2012	GKR...	*		Returned Check		320.00	20,421.99
Check	10/30/2012	272		Lake County Public Works				21,287.02
Deposit	10/30/2012				Deposit	865.03		22,251.27
Deposit	10/30/2012				Deposit	964.25		22,238.07
Check	10/31/2012				Service Charge		13.20	22,808.85
Deposit	11/5/2012				Deposit	570.78		19,508.85
Check	11/6/2012	273		Whilden S. Parker			3,300.00	19,356.60
Check	11/6/2012	274		Donna Henry	Refund of deposit		152.25	18,606.60
Check	11/6/2012	275		U.S. Water Services Corporation	Invoice #771616		750.00	18,571.30
Check	11/6/2012	276		Wayne Smith	Reimbursement for postage		35.30	18,496.30
Check	11/6/2012	277		Escape Landworks, Inc.	Invoice #849		75.00	19,620.20
Deposit	11/7/2012				Deposit	1,123.90		19,620.20
Check	11/12/2012	279		Donna Henry	VOID: Deposit Refund - 24253 ...	0.00		19,620.20
Check	11/12/2012	278		Void	Misprint	0.00		20,325.43
Deposit	11/20/2012				Deposit	705.23		24,652.58
Deposit	11/20/2012				Deposit	4,327.15		25,292.08
Deposit	11/21/2012				Deposit	639.50		25,282.08
Check	11/21/2012	DR		SunTrust			10.00	24,988.51
Check	11/26/2012	280		Travelers			293.57	23,253.01
Check	11/26/2012	281		SECO	Acct 1010136302		1,735.50	23,192.61
Check	11/26/2012	282		Discom Realty, Inc.	24325 Milford Dr.		60.40	25,278.44
Deposit	11/27/2012				Deposit	2,085.83		25,125.44
Check	11/29/2012	283		Jason or Layla Gilbert	Deposit Refund-VBB 054		153.00	24,843.80
Bill Pmt -Check	11/29/2012	284		Dumont	Invoice 264227		281.64	24,768.80
Bill Pmt -Check	11/29/2012	285		Escape Landworks, Inc.	One week service 10/15/12		75.00	22,274.83
Bill Pmt -Check	11/29/2012	286		U.S. Water Services Corporation	Tri-Annual Drinking Water Testing		2,493.97	20,724.83
Check	11/29/2012	287		Greenlee, Kurras, Rice & Brown, P.A.	2012.3939		1,550.00	21,655.46
Deposit	11/29/2012				Deposit	930.63		21,427.58
Check	11/29/2012	DR		Intuit			227.88	21,404.87
Check	11/29/2012	DR					22.71	20,952.87
Check	11/30/2012	288		Black Bear Reserve HOA	Water Loan #1		452.00	20,750.27
Check	11/30/2012	289		Sihle Insurance Group	Invoice #92658		202.60	19,905.27
Bill Pmt -Check	11/30/2012	290		Rutledge, Ecenia & Purnell	Client #2791-00001		845.00	19,899.67
Check	11/30/2012	DR		SunTrust			5.60	19,802.11
Check	11/30/2012	DR					97.56	19,739.55
General Journal	12/3/2012	GKR...	*		Deposited Item Returned		62.56	19,756.19
Deposit	12/4/2012				Deposit	16.64		20,153.31
Deposit	12/4/2012				Deposit	397.12		19,095.24
Check	12/11/2012	291		SECO	Acct. #1010136302		1,058.07	18,892.24
Check	12/11/2012	292		Dumont	Inv. #266632		203.00	18,832.24
Check	12/11/2012	293		Donald Klusmeier	Return Deposit for UPD 081		60.00	13,881.54
Check	12/11/2012	294		Fortiline Waterworks	#3004540 & 3004571		4,950.70	13,131.54
Check	12/11/2012	295		U.S. Water Services Corporation	Inv. #772601 / Acct. #2474		750.00	3,131.54
Check	12/13/2012	296		Belanger Construction Corporation	BBR 003		10,000.00	3,066.54
Check	12/13/2012	297		Black Bear Golf Club	Rental of conference room		65.00	3,000.95
Deposit	12/13/2012				Deposit	834.41		

Black Bear Reserve Water Corporation General Ledger As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Deposit	12/13/2012				Deposit	2,294.86		6,195.81
Deposit	12/17/2012				Deposit	941.69		7,137.50
Check	12/17/2012	298		Travelers	Acct. #2072N1159		293.59	6,843.91
Check	12/17/2012	299		U.S. Water Services Corporation	Inv. #772169		275.71	6,568.20
General Journal	12/18/2012	GKR...	*		Deposited Item Returned		30.56	6,537.64
Deposit	12/19/2012				Deposit	20,000.00		26,537.64
Deposit	12/20/2012				Deposit	293.59		26,831.23
Deposit	12/20/2012				Deposit	804.73		27,635.96
Deposit	12/20/2012				Deposit	1,333.27		28,969.23
General Journal	12/20/2012	GKR...			Account Analysis Fee		10.00	28,959.23
Deposit	12/26/2012				Deposit	2,771.67		31,730.90
Check	12/28/2012	300		Greenlee, Kurras, Rice & Brown, P.A.	Inv. #2012.4129		4,305.00	27,425.90
Check	12/28/2012	301		Belanger Construction Corporation	Balance-Inv. #BBR 003		9,000.00	18,425.90
Check	12/28/2012	302		Rutledge, Ecenia & Purnell	iNV. #37547		325.00	18,100.90
Deposit	12/28/2012				Deposit	307.21		18,408.11
General Journal	12/31/2012	GKR...			Activity Fee		3.60	18,404.51
Total 131.1 - Operating Account - SunTrust						229,821.63	234,278.89	18,404.51
141 - Customer Accounts Receivable								8,089.56
Check	4/2/2012	Trans...		CPA RECEIVABLE	To cover checks incorrectly end...	600.00		8,689.56
Deposit	4/3/2012			CPA RECEIVABLE	Record deposit		805.84	7,883.72
General Journal	4/30/2012	CPA2...	*	CPA RECEIVABLE	TO RECORD APRIL BILLINGS	3,001.50		10,885.22
Deposit	5/15/2012			CPA RECEIVABLE	record deposit		3,943.60	6,941.62
Deposit	5/21/2012			CPA RECEIVABLE	Record deposit		506.59	6,435.03
Deposit	5/21/2012			CPA RECEIVABLE	Record deposit		60.00	6,375.03
Deposit	5/22/2012			CPA RECEIVABLE	Record deposit		1,850.07	4,524.96
Deposit	5/25/2012			CPA RECEIVABLE	Record deposit		1,873.87	2,651.09
Deposit	5/29/2012			CPA RECEIVABLE	Record Deposit	0.00		2,651.09
Deposit	5/30/2012			CPA RECEIVABLE	Record deposit		645.75	2,005.34
General Journal	5/31/2012	GKR...		CPA RECEIVABLE	To record May's billing	8,312.28		10,317.62
General Journal	5/31/2012	GKR...	*	CPA RECEIVABLE	TO AGREE A/R TO BILLING C...	7,225.91		17,543.53
Deposit	6/5/2012			CPA RECEIVABLE	Record deposit		739.40	16,804.13
Deposit	6/7/2012			CPA RECEIVABLE	To record deposit		431.78	16,372.35
Deposit	6/8/2012			CPA RECEIVABLE	To record deposit		3,756.96	12,615.39
Deposit	6/11/2012			CPA RECEIVABLE	To record deposit		932.76	11,682.63
Deposit	6/12/2012			CPA RECEIVABLE	To record deposit		751.03	10,931.60
Deposit	6/14/2012			CPA RECEIVABLE	To record deposit		1,385.39	9,546.21
Deposit	6/15/2012			CPA RECEIVABLE	To record deposit		902.95	8,643.26
Deposit	6/18/2012			CPA RECEIVABLE	To record deposit		1,081.52	7,561.74
Deposit	6/19/2012			CPA RECEIVABLE	To record deposit		498.30	7,063.44
Deposit	6/22/2012			CPA RECEIVABLE	To record deposit		1,005.67	6,057.77
Deposit	6/22/2012			CPA RECEIVABLE	To record deposit		502.36	5,555.41
Deposit	6/25/2012			CPA RECEIVABLE	To record deposit		2,391.33	3,164.08
Deposit	6/29/2012			CPA RECEIVABLE	To Record Deposit		678.34	2,485.74
General Journal	6/30/2012	GKR...		CPA RECEIVABLE	To record June billing	10,874.48		13,360.22
General Journal	7/3/2012	GKR...		CPA RECEIVABLE	VOID: Stop payment on R Paine...	0.00		13,360.22
Deposit	7/3/2012			CPA RECEIVABLE	To record deposit		977.10	12,383.12
Deposit	7/10/2012			CPA RECEIVABLE	To record deposit		1,890.07	10,493.05

1:33 PM

01/28/13

Accrual Basis

**Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012**

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Deposit	7/17/2012			CPA RECEIVABLE	To record deposit		2,165.80	8,327.25
Deposit	7/20/2012			CPA RECEIVABLE	To record deposit		1,024.32	7,302.93
Check	7/25/2012	ACH		CPA RECEIVABLE	Deposited Item Returned	36.86		7,339.79
Deposit	7/27/2012			CPA RECEIVABLE	To record deposit		2,453.82	4,885.97
General Journal	7/31/2012	GKR...		CPA RECEIVABLE	TO RECORD JULY 2012 WAT ...	5,920.85		10,806.82
Deposit	8/2/2012			CPA RECEIVABLE	To record deposit		1,132.16	9,674.66
Deposit	8/13/2012			CPA RECEIVABLE	To record deposit		663.73	9,010.93
Deposit	8/13/2012			CPA RECEIVABLE	To record deposit		2,012.79	6,998.14
Deposit	8/16/2012			CPA RECEIVABLE	To record deposit		777.61	6,220.53
Deposit	8/20/2012			CPA RECEIVABLE	To record deposit		1,124.37	5,096.16
Deposit	8/20/2012			CPA RECEIVABLE	To record deposit		1,615.86	3,480.30
Deposit	8/23/2012			CPA RECEIVABLE	To record deposit		1,121.88	2,358.42
Deposit	8/28/2012			CPA RECEIVABLE	To record deposit			13,329.65
General Journal	8/31/2012	GKR...	*	CPA RECEIVABLE	TO RECORD AUGUST 2012 ...	10,971.23		11,704.03
Deposit	9/6/2012			CPA RECEIVABLE	To record deposit		1,625.62	10,579.35
Deposit	9/6/2012			CPA RECEIVABLE	To record deposit		1,124.68	9,600.84
Deposit	9/11/2012			CPA RECEIVABLE	To record deposit		978.51	8,416.44
Deposit	9/14/2012			CPA RECEIVABLE	To record deposit		1,184.40	5,919.75
Deposit	9/18/2012			CPA RECEIVABLE	To record deposit		2,496.69	14,413.09
Deposit	9/24/2012			CPA RECEIVABLE	TO RECORD SEPTEMBER 20...	8,493.34		12,136.14
General Journal	9/30/2012	GKR...	*	CPA RECEIVABLE	To record deposit		2,276.95	11,287.62
Deposit	10/3/2012			CPA RECEIVABLE	To record deposit		848.52	10,315.60
Deposit	10/9/2012			CPA RECEIVABLE	To record deposit		972.02	9,311.84
Deposit	10/11/2012			CPA RECEIVABLE	To record deposit		1,003.76	8,436.43
Deposit	10/16/2012			CPA RECEIVABLE	To record deposit		875.41	7,384.58
Deposit	10/18/2012			CPA RECEIVABLE	To record deposit		1,051.85	6,468.15
Deposit	10/22/2012			CPA RECEIVABLE	To record deposit		916.43	5,114.03
Deposit	10/23/2012			CPA RECEIVABLE	To record deposit		1,354.12	4,249.00
Deposit	10/25/2012			CPA RECEIVABLE	To record deposit		865.03	3,284.75
Deposit	10/30/2012			CPA RECEIVABLE	To record deposit		964.25	15,116.50
Deposit	10/30/2012			CPA RECEIVABLE	To record deposit			14,545.72
General Journal	10/31/2012	GKR...	*	CPA RECEIVABLE	TO RECORD OCTOBER 2012 ...	11,831.75		13,421.82
Deposit	11/5/2012			CPA RECEIVABLE	To record deposit		570.78	12,716.59
Deposit	11/7/2012			CPA RECEIVABLE	To record deposit		1,123.90	8,389.44
Deposit	11/7/2012			CPA RECEIVABLE	To record deposit		705.23	7,749.94
Deposit	11/20/2012			CPA RECEIVABLE	To record deposit		4,327.15	5,664.11
Deposit	11/20/2012			CPA RECEIVABLE	To record deposit-recovered bad...		639.50	4,733.48
Deposit	11/21/2012			CPA RECEIVABLE	To record deposit		2,085.83	13,544.74
Deposit	11/27/2012			CPA RECEIVABLE	To record deposit		930.63	13,147.62
Deposit	11/29/2012			CPA RECEIVABLE	TO RECORD NOVEMBER 201...	8,811.26		12,313.21
General Journal	11/30/2012	GKR...	*	CPA RECEIVABLE	To record deposit		397.12	10,018.35
Deposit	12/4/2012			CPA RECEIVABLE	To record deposit		834.41	9,076.66
Deposit	12/13/2012			CPA RECEIVABLE	To record deposit		2,294.86	8,271.93
Deposit	12/13/2012			CPA RECEIVABLE	To record deposit		941.69	6,938.66
Deposit	12/17/2012			CPA RECEIVABLE	To record deposit		804.73	4,166.99
Deposit	12/20/2012			CPA RECEIVABLE	To record deposit		1,333.27	3,859.78
Deposit	12/20/2012			CPA RECEIVABLE	To record deposit		2,771.67	13,122.77
Deposit	12/26/2012			CPA RECEIVABLE	To record deposit		307.21	20,126.76
Deposit	12/28/2012			CPA RECEIVABLE	To record deposit			
General Journal	12/31/2012	GKR...	*	CPA RECEIVABLE	TO RECORD DECEMBER 201...	9,262.99		
General Journal	12/31/2012	GKR...	*	CPA RECEIVABLE	TO RECONCILE TO CORREC...	7,003.99		

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Total 141 · Customer Accounts Receivable						92,346.44	80,309.24	20,126.76
12000 · Undeposited Funds								0.00
Total 12000 · Undeposited Funds								0.00
132 · Special Deposits								5,165.00
132.1 · Electric Deposit								5,165.00
Check	2/28/2012	ACH		SECO	Deb Spicer did an over-the-cou...	1,358.00		6,523.00
Total 132.1 · Electric Deposit						1,358.00	0.00	6,523.00
132.3 · Legal Retainer								0.00
Total 132.3 · Legal Retainer								0.00
132 · Special Deposits - Other								0.00
Deposit	2/17/2012			SECO	Refund of deposit		1,355.00	-1,355.00
Total 132 · Special Deposits - Other						0.00	1,355.00	-1,355.00
Total 132 · Special Deposits						1,358.00	1,355.00	5,168.00
151 · Plant Materials and Supplies								0.00
Total 151 · Plant Materials and Supplies								0.00
174 · Misc. Current and Accrued Asset								24,288.56
174.1 · Contingent Asset								0.00
Total 174.1 · Contingent Asset								0.00
174 · Misc. Current and Accrued Asset - Other								24,288.56
Deposit	3/5/2012				To cover checks #101B & 106 w...		24,288.56	0.00
Total 174 · Misc. Current and Accrued Asset - Other						0.00	24,288.56	0.00
Total 174 · Misc. Current and Accrued Asset						0.00	24,288.56	0.00
101 · Utility Plant in Service								1,353,683.40
303 · Land and Land Rights								5,000.00
Total 303 · Land and Land Rights								5,000.00
304 · Structures and Improvements								71,326.00
Check	12/13/2012	296		Belanger Construction Corporation	New 6" Thick Concrete Drivewa...	10,000.00		81,326.00
Check	12/17/2012	299		U.S. Water Services Corporation	New PVC injection point and fee...	275.71		81,601.71
Check	12/28/2012	301		Belanger Construction Corporation	Balance of Inv. #BBR 003 for ne...	9,000.00		90,601.71
Total 304 · Structures and Improvements						19,275.71	0.00	90,601.71
307 · Wells and Springs-Well #1								85,185.00
General Journal	5/31/2012	GKR...	*		TO RECLASS FIXED ASSET E...	14,649.71		99,834.71
Check	8/13/2012	230		U.S. Water Services Corporation	Rehab to extend life of asset	9,400.00		109,234.71
Check	8/21/2012	236		U.S. Water Services Corporation	Well motor	6,850.00		116,084.71
Total 307 · Wells and Springs-Well #1						30,899.71	0.00	116,084.71

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
								85,185.00
307.2 · Wells & Springs-Well #2								85,185.00
Total 307.2 · Wells & Springs-Well #2								10,509.00
309 · Supply Mains								18,326.38
Check	9/11/2012	243		Prime Plumbing Incorporated	800848SR / 800850SR	7,817.38		18,326.38
Total 309 · Supply Mains						7,817.38	0.00	43,971.00
310 · Power Generation Equipment								44,366.64
Bill	10/19/2012	263394		Dumont	Stenner Pump / Tube / Tubing	395.64		44,366.64
Total 310 · Power Generation Equipment						395.64	0.00	15,428.00
311 · Plumbing Equipment								15,428.00
Total 311 · Plumbing Equipment								38,056.00
320 · Water Treatment Equipment								38,056.00
Total 320 · Water Treatment Equipment								81,480.00
330 · Dist. Res. & Pipes-Steel Tank								81,480.00
Total 330 · Dist. Res. & Pipes-Steel Tank								675,563.00
331 · Transmission & Dist. Lines								675,563.00
Total 331 · Transmission & Dist. Lines								57,034.00
333 · Services								57,034.00
Total 333 · Services								79,882.48
334 · Meters and Meter Installation								79,882.48
Total 334 · Meters and Meter Installation								87,958.00
335 · Hydrants								87,958.00
Total 335 · Hydrants								9,193.64
339 · Other Plant and Misc. Equipment								9,193.64
Total 339 · Other Plant and Misc. Equipment								7,912.28
340 · Office Furniture & Equipment								7,912.28
Total 340 · Office Furniture & Equipment								0.00
101 · Utility Plant in Service - Other								0.00
Total 101 · Utility Plant in Service - Other								0.00
Total 101 · Utility Plant in Service						58,388.44	0.00	1,412,071.84
108 · Accumulated Depreciation								-535,264.00
108.10 · Accum. Depr. Power Gen. Equip.								-31,943.00
Total 108.10 · Accum. Depr. Power Gen. Equip.								-31,943.00
108.11 · Accum. Depr. Pumping Equip.								-12,491.00

1:33 PM

01/28/13

Accrual Basis

**Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012**

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
								-12,491.00
								-27,635.00
108.20 · Accum. Depr. Water Treat. Equip								-27,635.00
Total 108.20 · Accum. Depr. Water Treat. Equip								-35,277.00
108.30 · Accum. Depr. Dist. Steel Tks								-35,277.00
Total 108.30 · Accum. Depr. Dist. Steel Tks								-228,002.00
108.31 · Accum. Depr. Trans & Dist. Line								-228,002.00
Total 108.31 · Accum. Depr. Trans & Dist. Line								-18,951.00
108.33 · Accum. Depr. Services								-18,951.00
Total 108.33 · Accum. Depr. Services								-57,960.00
108.34 · Accum. Depr. Meters & Install								-57,960.00
Total 108.34 · Accum. Depr. Meters & Install								-29,686.00
108.35 · Accum. Depr. Hydrants								-29,686.00
Total 108.35 · Accum. Depr. Hydrants								-5,116.00
108.4 · Accum. Depr. Structures								-5,116.00
Total 108.4 · Accum. Depr. Structures								-81,086.00
108.7 · Accum. Depr. Wells & Springs								-81,086.00
Total 108.7 · Accum. Depr. Wells & Springs								-4,309.00
108.9 · Accum. Depr. Supply Mains								-4,309.00
Total 108.9 · Accum. Depr. Supply Mains								-2,808.00
108 · Accumulated Depreciation - Other								-6,486.00
General Journal	1/31/2012	CPA2...	*		TO RECORD JAN 2012 DEPR...		3,678.00	-6,486.00
General Journal	2/28/2012	CPA2...	*		TO RECORD FEB 2012 DEPR...		3,678.00	-10,164.00
General Journal	3/31/2012	CPA2...	*		TO RECORD MARCH 2012 D...		3,678.00	-13,842.00
General Journal	4/30/2012	GKR...	*		To record April 2012 Deprecation		3,678.00	-17,520.00
General Journal	5/31/2012	GKR...	*		TO RECORD MAY 2012 DEPR...		3,678.00	-21,198.00
General Journal	6/30/2012	GKR...	*		TO RECORD JUNE 2012 DEP ...		3,678.00	-24,876.00
General Journal	7/31/2012	GKR...	*		TO RECORD JULY 2012 DEP...		3,678.00	-28,554.00
General Journal	8/31/2012	GKR...	*		TO RECORD AUGUST 2012 D...		3,678.00	-32,232.00
General Journal	9/30/2012	GKR...	*		TO RECORD SEPTEMBER 20...		3,678.00	-35,910.00
General Journal	10/31/2012	GKR...	*		TO RECORD OCTOBER 2012 ...		3,678.00	-39,588.00
General Journal	11/30/2012	GKR...	*		TO RECORD NOVEMBER 201...		3,678.00	-43,266.00
General Journal	12/31/2012	GKR...	*		TO ADJUST ENDING ACCUM....	560.00		-42,706.00
Total 108 · Accumulated Depreciation - Other						560.00	40,458.00	-42,706.00
Total 108 · Accumulated Depreciation						560.00	40,458.00	-575,162.00
162 · Other Current and Accrued Asset								0.00

Black Bear Reserve Water Corporation General Ledger As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
								0.00
Total 162 · Other Current and Accrued Asset								83,126.07
301 · Organizational Costs								0.00
302 · Accumulated Amortization								0.00
Total 302 · Accumulated Amortization								83,126.07
301 · Organizational Costs - Other								83,126.07
Total 301 · Organizational Costs - Other								83,126.07
Total 301 · Organizational Costs								0.00
122 · Accumulated Amortization								-346.00
General Journal	1/31/2012	CPA2...	*		TO RECORD JAN 2012 DEPR...		346.00	-346.00
General Journal	2/28/2012	CPA2...	*		TO RECORD FEB 2012 DEPR...		346.00	-692.00
General Journal	3/31/2012	CPA2...	*		TO RECORD MARCH 2012 D...		346.00	-1,038.00
General Journal	4/30/2012	GKR...	*		To record April 2012 Deprecation		346.00	-1,384.00
General Journal	5/31/2012	GKR...	*		TO RECORD MAY 2012 DEPR...		346.00	-1,730.00
General Journal	6/30/2012	GKR...	*		TO RECORD JUNE 2012 DEP...		346.00	-2,076.00
General Journal	7/31/2012	GKR...	*		TO RECORD JULY 2012 DEP...		346.00	-2,422.00
General Journal	8/31/2012	GKR...	*		TO RECORD AUGUST 2012 D...		346.00	-2,768.00
General Journal	9/30/2012	GKR...	*		TO RECORD SEPTEMBER 20...		346.00	-3,114.00
General Journal	10/31/2012	GKR...	*		TO RECORD OCTOBER 2012 ...		346.00	-3,460.00
General Journal	11/30/2012	GKR...	*		TO RECORD NOVEMBER 201...		346.00	-3,806.00
General Journal	12/31/2012	GKR...	*		TO ADJUST ENDING ACCUM....		350.00	-4,156.00
						0.00	4,156.00	-4,156.00
Total 122 · Accumulated Amortization								0.00
100 · Utility Plant								0.00
Total 100 · Utility Plant								-3,082.32
20000 · *Accounts Payable								-3,082.32
Bill	3/1/2012	0301...		Florida Utility Group	VOID: Multiple invoices	0.00		-3,082.32
Bill	3/12/2012	030812		SECO	Bill rec'd from Aegis 3/29/12		1,111.51	-4,193.83
Bill	3/12/2012	032712		SECO	Rec'd from Aegis 03/29/12		88.81	-4,282.64
Bill	3/26/2012	Inv. 657		Escape Landworks, Inc.	The Yard 3/26/12		75.00	-4,357.64
Bill Pmt -Check	3/30/2012	156		SECO		1,200.32		-3,157.32
Bill Pmt -Check	4/6/2012	162		Escape Landworks, Inc.	The Yard 3/26/12	75.00		-3,082.32
Bill	4/25/2012	248568		Dumont	Invoice 248568		259.17	-3,341.49
Bill	4/30/2012	689		Escape Landworks, Inc.	Inv 689 - One week service 4/30...		75.00	-3,416.49
Bill	4/30/2012	766105		U.S. Water Services Corporation	2472-5 Troubleshoot VFD/elec ...		1,588.52	-5,005.01
Bill	5/14/2012	2917...		MSC Waterworks			1,241.30	-6,246.31
Bill	5/14/2012	050212		Travelers	Acct #9943K5149		3,547.76	-9,794.07
Bill	5/14/2012	0406...		SECO	Meter #55403976		2,753.46	-12,547.53
Bill	5/14/2012	051012		SECO	Meter #95956125		34.47	-12,582.00
Bill	5/14/2012	765379		U.S. Water Services Corporation	Inv #765379		750.00	-13,332.00
Bill	5/14/2012	051112		Gary Morse	PSC 2012 Price Index Filing		400.00	-13,732.00
Bill	5/14/2012	1011		Prime Plumbing Incorporated	Contract Services		1,820.00	-15,552.00
Bill	5/14/2012	708		Escape Landworks, Inc.	Servce 5/14/12 Yard		75.00	-15,627.00
Bill	5/14/2012	051412		Travelers			75.00	-15,702.00

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Bill	5/14/2012			Harris Oil Company	Invoice 4844A		773.22	-16,475.22
Bill	5/14/2012			Rick Daun	Reimbursement - Locks		38.42	-16,513.64
Bill	5/15/2012	702		Escape Landworks, Inc.	Monthly Maintenance - Sign		100.00	-16,613.64
Bill	5/17/2012	178		Escape Landworks, Inc.		175.00		-16,438.64
Bill Pmt -Check	5/17/2012	179		Dumont	Invoice 248568	259.17		-16,179.47
Bill Pmt -Check	5/17/2012	180		SECO		2,787.93		-13,391.54
Bill Pmt -Check	5/17/2012	181		Travelers	Acct #9943K5149	3,547.76		-9,843.78
Bill Pmt -Check	5/17/2012	183		Gary Morse	PSC 2012 Price Index Filing	400.00		-9,443.78
Bill Pmt -Check	5/17/2012	184		Prime Plumbing Incorporated	Contract Services	1,820.00		-7,623.78
Bill Pmt -Check	5/17/2012	185		U.S. Water Services Corporation	Inv #765379	750.00		-6,873.78
Bill Pmt -Check	5/17/2012	187		MSC Waterworks		1,241.30		-5,632.48
Bill	5/18/2012	Off D...		Dawne Violette	Reimburse for office supplies		69.29	-5,701.77
Bill	5/22/2012	250352		Dumont			236.70	-5,938.47
Bill	5/22/2012	188		Dawne Violette	Reimburse for office supplies	69.29		-5,869.18
Bill Pmt -Check	5/22/2012	189		Escape Landworks, Inc.	Service 5/14/12 Yard	75.00		-5,794.18
Bill Pmt -Check	5/22/2012	190		Harris Oil Company	Invoice 4844A	773.22		-5,020.96
Bill Pmt -Check	5/22/2012	191		Rick Daun	Reimbursement - Locks	38.42		-4,982.54
Bill Pmt -Check	5/22/2012	192		Travelers		75.00		-4,907.54
Bill	5/24/2012	2012....		Greenlee, Kurras, Rice & Brown, P.A.	2011 Tax return Form 990		845.00	-5,752.54
Bill	5/29/2012	715		Escape Landworks, Inc.	The Yard 5/29/12		75.00	-5,827.54
Bill Pmt -Check	5/31/2012	208		Escape Landworks, Inc.	One week yard service 6/26/12	75.00		-5,752.54
Bill Pmt -Check	5/31/2012	209		Greenlee, Kurras, Rice & Brown, P.A.	VOID: April Postage & Envelopes	0.00		-5,752.54
Bill	6/1/2012	766442		U.S. Water Services Corporation	Monthly Contract Operations		750.00	-6,502.54
Bill	6/5/2012	2012....		Greenlee, Kurras, Rice & Brown, P.A.	April Envelopes & Postage		142.90	-6,645.44
Bill	6/5/2012	2012....		Greenlee, Kurras, Rice & Brown, P.A.	Jan-Mar Bkg; Apr billing & posting		2,850.00	-9,495.44
Bill Pmt -Check	6/6/2012	193		Florida Utility Group		3,082.32		-6,413.12
Bill Pmt -Check	6/6/2012	194		Greenlee, Kurras, Rice & Brown, P.A.	2011 Tax return Form 990	845.00		-5,568.12
Bill Pmt -Check	6/6/2012	195		Escape Landworks, Inc.	The Yard 5/29/12	75.00		-5,493.12
Bill Pmt -Check	6/6/2012	196		U.S. Water Services Corporation	2472-5 Troubleshoot VFD/elec ...	1,588.52		-3,904.60
Bill	6/12/2012	1114JH		Prime Plumbing Incorporated			1,296.00	-5,200.60
Bill	6/13/2012	1115JH		Prime Plumbing Incorporated			721.50	-5,922.10
Bill	6/14/2012	6/11 ...		SECO	1010136302 and 1010134005		2,072.49	-7,994.59
Bill	6/14/2012	726 a...		Escape Landworks, Inc.	Sign (month) and yard (week)		175.00	-8,169.59
Bill	6/14/2012	242047		Dumont	INV 252047		236.70	-8,406.29
Bill Pmt -Check	6/14/2012	197		Dumont		236.70		-8,169.59
Bill Pmt -Check	6/14/2012	198		Escape Landworks, Inc.	Sign (month) and yard (week)	175.00		-7,994.59
Bill Pmt -Check	6/14/2012	199		Greenlee, Kurras, Rice & Brown, P.A.		2,992.90		-5,001.69
Bill Pmt -Check	6/14/2012	200		SECO	1010136302 and 1010134005	2,072.49		-2,929.20
Bill	6/15/2012	36496		Rutledge, Ecenia & Purnell	Client #2791-00001		617.50	-3,546.70
Bill	6/25/2012			Alan Lopatka	Refund deposit		150.00	-3,696.70
Bill Pmt -Check	6/25/2012	201		Alan Lopatka	Refund deposit	150.00		-3,546.70
Bill Pmt -Check	6/25/2012	202		Dumont	INV 252047	236.70		-3,310.00
Bill Pmt -Check	6/25/2012	203		Rutledge, Ecenia & Purnell	Client #2791-00001	617.50		-2,692.50
Bill Pmt -Check	6/25/2012	204		U.S. Water Services Corporation	Monthly Contract Operations	750.00		-1,942.50
Bill	6/25/2012	Paym...		Black Bear Reserve HOA	Payment & Interest		452.00	-2,394.50
Bill Pmt -Check	6/27/2012	206		Black Bear Reserve HOA	Payment & Interest	452.00		-1,942.50
Bill	6/27/2012	743		Escape Landworks, Inc.	One week yard service 6/26/12		75.00	-2,017.50
Bill	6/29/2012	1112JH		Prime Plumbing Incorporated			1,820.00	-3,837.50

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
							700.00	-4,537.50
Bill	6/30/2012	767932		U.S. Water Services Corporation			116.38	-4,653.88
Bill	6/30/2012	767047		U.S. Water Services Corporation				-4,478.88
Bill Pmt -Check	6/30/2012	216		Escape Landworks, Inc.		175.00		-4,283.88
Bill Pmt -Check	6/30/2012	217		Rutledge, Ecenia & Purnell	Professional Services	195.00		-3,008.04
Bill Pmt -Check	6/30/2012	218		SECO		1,275.84		-2,891.66
Bill Pmt -Check	6/30/2012	219		U.S. Water Services Corporation		116.38		-3,641.66
Bill	7/1/2012	767407		U.S. Water Services Corporation	Monthly Contract Operations		750.00	-3,709.84
Bill	7/5/2012	253633		Dumont			68.18	-3,784.84
Bill	7/9/2012	753		Escape Landworks, Inc.			75.00	-3,716.66
Bill Pmt -Check	7/10/2012	211		Dumont		68.18		-2,966.66
Bill Pmt -Check	7/10/2012	212		U.S. Water Services Corporation	Monthly Contract Operations	750.00		-3,066.66
Bill	7/11/2012	756		Escape Landworks, Inc.			100.00	-3,126.66
Bill	7/12/2012			Jennifer Smith	Refund deposit-did not move in		60.00	-4,157.59
Bill	7/12/2012	20840		Triangle Diesel, Inc.	Generator Repair		1,030.93	-4,097.59
Bill Pmt -Check	7/12/2012	213		Jennifer Smith	Refund deposit-did not move in	60.00		-260.09
Bill Pmt -Check	7/12/2012	214		Prime Plumbing Incorporated		3,837.50		770.84
Bill Pmt -Check	7/12/2012	215		Triangle Diesel, Inc.	Generator Repair	1,030.93		-102.60
Bill	7/12/2012	2945...		Fortiline Waterworks	Rec'd 7/23/12		873.44	-1,225.13
Bill	7/13/2012	070912		SECO	Plant		1,122.53	-1,378.44
Bill	7/13/2012	0709...		SECO	Office		153.31	-1,573.44
Bill	7/13/2012	36660		Rutledge, Ecenia & Purnell	Professional Services		195.00	-1,810.14
Bill	7/17/2012	255297		Dumont			236.70	-1,573.44
Bill Pmt -Check	7/31/2012	221		Dumont		236.70		-700.00
Bill Pmt -Check	7/31/2012	222		Fortiline Waterworks	Rec'd 7/23/12	873.44		0.00
Bill Pmt -Check	7/31/2012	223		U.S. Water Services Corporation		700.00		-452.00
Bill	7/31/2012	Paym...		Black Bear Reserve HOA	Loan repayment #2		452.00	0.00
Bill Pmt -Check	7/31/2012	224		Black Bear Reserve HOA	Loan repayment #2	452.00		-877.75
Bill	8/13/2012	Acct ...		Travelers	Installment		877.75	122.25
Bill Pmt -Check	8/13/2012	239		Florida Dept of Environmental Protection	PWS #3354938	1,000.00		349.75
Bill Pmt -Check	8/13/2012	240		Rutledge, Ecenia & Purnell	App for Cert FPSC	227.50		1,227.50
Bill Pmt -Check	8/13/2012	241		Travelers	Installment	877.75		1,000.00
Bill	8/16/2012	36853		Rutledge, Ecenia & Purnell	App for Cert FPSC		227.50	0.00
Bill	8/17/2012	23688		Florida Dept of Environmental Protection	PWS #3354938		1,000.00	-75.00
Bill	8/20/2012	792		Escape Landworks, Inc.	Yard Service 8/18/12		75.00	-300.47
Bill	8/28/2012	258704		Dumont	Inv. 258704		225.47	-1,050.47
Bill	9/1/2012	769707		U.S. Water Services Corporation	Monthly Contract		750.00	-1,125.47
Bill	9/4/2012	801		Escape Landworks, Inc.	One-time cut		75.00	-1,050.47
Bill Pmt -Check	9/11/2012	245		Escape Landworks, Inc.	Yard Service 8/18/12	75.00		-1,147.97
Bill	9/12/2012			Rutledge, Ecenia & Purnell	Client #2791-00001		97.50	-1,247.97
Bill	9/13/2012			Escape Landworks, Inc.			100.00	-3,046.61
Bill	9/13/2012			SECO	Acct #1010136302		1,798.64	-3,106.61
Bill	9/13/2012			Donald Klusmeier	Refund deposit for VBB 002		60.00	-4,869.06
Bill	9/19/2012	2012....		Greenlee, Kurras, Rice & Brown, P.A.			1,762.45	-3,070.42
Bill Pmt -Check	9/19/2012	247		SECO	Acct #1010136302	1,798.64		-2,844.95
Bill Pmt -Check	9/19/2012	248		Dumont	Inv. 258704	225.47		-2,669.95
Bill Pmt -Check	9/19/2012	249		Escape Landworks, Inc.		175.00		-2,744.95
Bill	9/19/2012	816		Escape Landworks, Inc.			75.00	-2,478.20
Bill Pmt -Check	9/19/2012	256		Escape Landworks, Inc.		266.75		

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Bill Pmt -Check	9/19/2012	257		Greenlee, Kurras, Rice & Brown, P.A.	Aug Bkg 2012.3728	1,420.00		-1,058.20
Bill Pmt -Check	9/19/2012	258		Rutledge, Ecenia & Purnell	Client #2791-00001	97.50		-960.70
Bill Pmt -Check	9/19/2012	259		Triangle Diesel, Inc.	Inv. #21276	476.88		-483.82
Bill Pmt -Check	9/19/2012	260		U.S. Water Services Corporation		2,357.61		1,873.79
Bill	9/19/2012	Inv. 2...		Dumont	Inv. #260324		225.47	1,648.32
Bill Pmt -Check	9/20/2012	250		Donald Klusmeier	Refund deposit for VBB 002	60.00		1,708.32
Bill Pmt -Check	9/20/2012	251		Greenlee, Kurras, Rice & Brown, P.A.		1,762.45		3,470.77
Bill Pmt -Check	9/20/2012	252		U.S. Water Services Corporation	Monthly Contract	750.00		4,220.77
Bill	9/26/2012	826		Escape Landworks, Inc.			116.75	4,104.02
Bill	9/27/2012			U.S. Water Services Corporation	Invoice 770732		597.43	3,506.59
Bill	9/27/2012	770714		U.S. Water Services Corporation	Invoice 770714		1,010.18	2,496.41
Bill	9/27/2012	2012....		Greenlee, Kurras, Rice & Brown, P.A.	Aug Bkg 2012.3728		1,420.00	1,076.41
Bill	10/1/2012	Inv. #...		Triangle Diesel, Inc.	Inv. #21276		476.88	599.53
Bill	10/1/2012	Inv. #...		U.S. Water Services Corporation	Mnthly Operations		750.00	-150.47
Bill	10/1/2012	829		Escape Landworks, Inc.			75.00	-225.47
Bill	10/12/2012			SECO	Acct. #1010136302		1,707.68	-1,933.15
Bill	10/15/2012	Invoinc...		Escape Landworks, Inc.	One week service 10/15/12		75.00	-2,008.15
Bill	10/16/2012	261		Dumont	Inv. #260324	225.47		-1,782.68
Bill Pmt -Check	10/16/2012	262		SECO	Acct. #1010136302	1,707.68		-75.00
Bill	10/18/2012	838		Escape Landworks, Inc.	Monthly lawn serv. Oct '12 Sign		100.00	-175.00
Bill	10/19/2012	263394		Dumont			395.64	-570.64
Bill	10/19/2012	213129		Fortiline Waterworks			1,646.25	-2,216.89
Bill Pmt -Check	10/19/2012	268		Fortiline Waterworks		1,646.25		-570.64
Bill Pmt -Check	10/26/2012	270		Dumont		395.64		-175.00
Bill Pmt -Check	10/26/2012	271		Escape Landworks, Inc.	Monthly lawn serv. Oct '12 Sign	100.00		-75.00
Bill	10/31/2012	771209		U.S. Water Services Corporation	Tri-Annual Drinking Water Testing		2,493.97	-2,568.97
Bill	11/6/2012	264227		Dumont	Invoice 264227		281.64	-2,850.61
Bill Pmt -Check	11/29/2012	284		Dumont	Invoice 264227	281.64		-2,568.97
Bill Pmt -Check	11/29/2012	285		Escape Landworks, Inc.	One week service 10/15/12	75.00		-2,493.97
Bill Pmt -Check	11/29/2012	286		U.S. Water Services Corporation	Tri-Annual Drinking Water Testing	2,493.97		0.00
Bill	11/30/2012	37389		Rutledge, Ecenia & Purnell	Client #2791-00001		845.00	-845.00
Bill Pmt -Check	11/30/2012	290		Rutledge, Ecenia & Purnell	Client #2791-00001	845.00		0.00
Total 20000 - *Accounts Payable						55,748.71	52,666.39	0.00
Due to/from Irrigation Corp								0.00
Transfer	5/17/2012				Funds Transfer		1,000.00	-1,000.00
General Journal	8/31/2012	GKR...	*		PAID IRRIGATION EXPENSE...	873.44		-126.56
Check	9/18/2012	246		Travelers	To be reimbursed for 1/2 insura...	146.79		20.23
Deposit	9/24/2012			Black Bear Reserve Irrigation	Reimbursement for irrig exp		873.44	-853.21
Check	10/18/2012	263		Travelers	To be reimbursed for 1/2 insura...	146.79		-706.42
Deposit	10/20/2012			Black Bear Reserve Irrigation	Reimburse water corp for 1/2 in...		146.79	-853.21
Check	11/26/2012	280		Travelers	1/2 of insurance expense	146.79		-706.42
Check	12/17/2012	298		Travelers	1/2 of insurance premium	146.80		-559.62
Deposit	12/20/2012			Black Bear Reserve Irrigation	Payment for 1/2 insurance paym...		293.59	-853.21
Total Due to/from Irrigation Corp						1,460.61	2,313.82	-853.21
230 - Current and Accrued Liabilities								-293,648.52
235 - Customer Deposits								-17,575.43

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
								0.00
235.1 · Interest Payable - Cust Deposit								0.40
Check	11/26/2012	282		Discom Realty, Inc.	Interest on deposit	0.40		0.40
						0.40	0.00	0.40
Total 235.1 · Interest Payable - Cust Deposit								-17,575.43
235 · Customer Deposits - Other								-17,425.43
Check	1/19/2012	116		Coldwell Banker	Refund deposit	150.00		-17,275.43
Check	1/30/2012	126		Donald Klusmeier	Refund deposit	150.00		-17,125.43
Check	1/31/2012	128		R. Bruce Durgin	Refund of deposit for LBB-100	150.00		-17,185.43
Deposit	2/8/2012				Coldwell Banker deposit		60.00	-17,035.43
Check	2/15/2012	135		Daniel Hernandez	Refund of deposit for VBB 054 t...	150.00		-16,917.66
Check	2/21/2012	138		Graham Munday	Refund of water deposit less Ja...	117.77		-16,977.66
Deposit	3/7/2012				Deposit		60.00	-16,977.66
Deposit	3/12/2012				VOID: Deposit	0.00		-16,917.66
Check	3/20/2012	146		Donald Klusmeier	Return his deposit for 24720 Cal...	60.00		-16,967.66
Deposit	3/23/2012				Deposit		50.00	-16,877.66
Check	3/27/2012	154		Donald Klusmeier	Balance of refund of depoist for ...	90.00		-16,727.66
Check	3/27/2012	155		David Cottle	Deposit refund VBB 074	150.00		-16,737.66
Deposit	4/17/2012				Deposit		10.00	-16,587.66
Check	4/19/2012	168		Clinton Marrs	Deposit made 4/12/2010	150.00		-16,647.66
Deposit	4/23/2012				Deposit		60.00	-16,497.66
Check	5/1/2012	173		Tamica Prevost	Tamica Prevost Deposit Refund	150.00		-16,347.66
Check	5/17/2012	177		Henry R. Rhoades	Deposit Refund VBB 120 - Hom...	150.00		-16,197.66
Bill	6/25/2012			Alan Lopatka	Account in good standing - refu...	60.00		-16,137.66
Bill	7/12/2012			Jennifer Smith	Refund deposit-did not move in	60.00		-16,077.66
Check	7/23/2012	220		Coldwell Banker	Refund-water deposit-36335 Da...	60.00		-16,017.66
Check	8/16/2012	232		Donald Klusmeier	Refund for 36652 Oconee Ave.	60.00		-15,867.66
Check	9/11/2012	242		Rudy Schnitzer	Return of deposit	150.00		-15,807.66
Bill	9/13/2012			Donald Klusmeier	Refund deposit ofr 24720 Calus...	60.00		-15,655.41
Check	11/6/2012	274		Donna Henry	Refund deposit for UPD 027	152.25		-15,655.41
Check	11/12/2012	279		Donna Henry	Deposit Refund	0.00		-15,595.41
Check	11/26/2012	282		Discom Realty, Inc.	Return deposit on UPD 033	60.00		-15,445.41
Check	11/29/2012	283		Jason or Layla Gilbert	Refund of deposit for VBB 054-...	150.00		-15,385.41
Check	12/11/2012	293		Donald Klusmeier	Return deposit on 24249 Weldon	60.00		-15,385.41
						2,430.02	240.00	-15,385.41
Total 235 · Customer Deposits - Other								-15,385.01
Total 235 · Customer Deposits						2,430.42	240.00	-276,073.09
241 · Misc. Current and Accrued Liab.								-271,198.29
241.1 · Contingent Liability								-271,198.29
Total 241.1 · Contingent Liability								-4,874.80
241.2 · Reg. Assessment Fee Accrual								-4,874.80
Total 241.2 · Reg. Assessment Fee Accrual								0.00
241.3 · Misc Curr. & Accrued Liab-Other								0.00
Total 241.3 · Misc Curr. & Accrued Liab-Other								0.00
241 · Misc. Current and Accrued Liab. - Other								

1:33 PM

01/28/13

Accrual Basis

**Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012**

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Total 241 · Misc. Current and Accrued Liab. - Other								
Total 241 · Misc. Current and Accrued Liab.								
230 · Current and Accrued Liabilities - Other								
Total 230 · Current and Accrued Liabilities - Other								
Total 230 · Current and Accrued Liabilities								
231 · Accounts Payable								
Total 231 · Accounts Payable								
24000 · Payroll Liabilities								
Total 24000 · Payroll Liabilities								
224.3 · HOA Loan #3								
Deposit	12/19/2012			Black Bear Reserve HOA	To record deposit of check from ...		20,000.00	-20,000.00
General Journal	12/31/2012	GKR...	*		TO CONSOLIDATE LOANS P...	20,000.00		0.00
Total 224.3 · HOA Loan #3								
224.2 · HOA Loan #2								
Deposit	9/18/2012	200		Black Bear Reserve HOA	Second loan to cover expenses		25,000.00	-25,000.00
General Journal	12/31/2012	GKR...	*		TO CONSOLIDATE LOANS P...	25,000.00		0.00
Total 224.2 · HOA Loan #2								
224.1 · HOA Loan								
Bill	6/25/2012	Paym...		Black Bear Reserve HOA	Loan Repayment	384.29		384.29
Deposit	7/5/2012	170		Black Bear Reserve HOA	Deposit		25,000.00	-24,615.71
Bill	7/31/2012	Paym...		Black Bear Reserve HOA	Loan repayment #2	385.33		-24,230.38
Check	8/21/2012	237		Black Bear Reserve HOA	Principal	386.38		-23,844.00
Check	9/24/2012	254		Black Bear Reserve HOA	Principal	387.42		-23,456.58
Check	10/26/2012	269		Black Bear Reserve HOA	Payment 5	388.47		-23,068.11
Check	11/30/2012	288		Black Bear Reserve HOA	Water Loan #1	389.52		-22,678.59
General Journal	12/31/2012	GKR...	*		TO CONSOLIDATE LOANS P...		46,321.41	-69,000.00
Total 224.1 · HOA Loan								
271 · Contrib. in Aid of Const.								
271.1 · Accum. Amort. of CIAC								
General Journal	1/31/2012	CPA2...	*		TO RECORD JAN 2012 DEPR...	1,735.25		41,555.25
General Journal	2/28/2012	CPA2...	*		TO RECORD FEB 2012 DEPR...	1,735.25		43,290.50
General Journal	3/31/2012	CPA2...	*		TO RECORD MARCH 2012 D...	1,735.25		45,025.75
Total 271.1 · Accum. Amort. of CIAC								
271.2 · Contrib. in Aid of Const-Other								
Total 271.2 · Contrib. in Aid of Const-Other								
271 · Contrib. in Aid of Const. - Other								
General Journal	4/30/2012	GKR...	*		To record April 2012 Deprecation	1,735.00		-832,912.00

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
General Journal	5/31/2012	GKR...	*		TO RECORD MAY 2012 DEPR...	1,735.00		-829,442.00
General Journal	6/30/2012	GKR...	*		TO RECORD JUNE 2012 DEP...	1,735.00		-827,707.00
General Journal	7/31/2012	GKR...	*		TO RECORD JULY 2012 DEP...	1,735.00		-825,972.00
General Journal	8/31/2012	GKR...	*		TO RECORD AUGUST 2012 D...	1,735.00		-824,237.00
General Journal	9/30/2012	GKR...	*		TO RECORD SEPTEMBER 20...	1,735.00		-822,502.00
General Journal	10/31/2012	GKR...	*		TO RECORD OCTOBER 2012 ...	1,735.00		-820,767.00
General Journal	11/30/2012	GKR...	*		TO RECORD NOVEMBER 201...	1,735.00		-819,032.00
General Journal	12/31/2012	GKR...	*		TO ADJUST ENDING ACCUM...	1,737.00		-817,295.00
Total 271 · Contrib. in Aid of Const. - Other						15,617.00	0.00	-817,295.00
Total 271 · Contrib. in Aid of Const.						20,822.75	0.00	-772,269.25
30000 · Opening Balance Equity								0.00
Total 30000 · Opening Balance Equity								0.00
32000 · Unrestricted Net Assets								127,872.48
Deposit	1/4/2012				Deposit without receipt		2,478.36	125,394.12
Total 32000 · Unrestricted Net Assets						0.00	2,478.36	125,394.12
Water Base Rate								0.00
General Journal	1/31/2012	GKR...	*		TO RECLASS WATER INCOME		12,833.08	-12,833.08
Deposit	2/3/2012				Deposit		2,270.34	-15,103.42
Deposit	2/8/2012				Deposit		1,885.91	-16,989.33
Deposit	2/16/2012				From 1/31/11 billing		1,726.25	-18,715.58
Deposit	2/21/2012				Deposit		959.33	-19,674.91
General Journal	2/28/2012	GKR...	*		TO RECLASS WATER INCOME		1,591.25	-21,266.16
Deposit	3/2/2012				Deposit		567.15	-21,833.31
Deposit	3/7/2012				Deposit		598.05	-22,431.36
Deposit	3/9/2012				Deposit		583.44	-23,014.80
Deposit	3/12/2012				VOID: Deposit	0.00		-23,014.80
Deposit	3/15/2012				Deposit		1,097.47	-24,112.27
Deposit	3/26/2012				Deposit		1,296.39	-25,408.66
General Journal	3/31/2012	GKR...	*		TO CONSOLIDATE WATER I...	25,408.66		0.00
Total Water Base Rate						25,408.66	25,408.66	0.00
Water Income								0.00
Deposit	1/10/2012				Deposit		227.84	-227.84
Deposit	1/10/2012				Deposit		1,339.58	-1,567.42
Deposit	1/10/2012				Deposit		176.23	-1,743.65
Deposit	1/10/2012				Deposit		903.81	-2,647.46
Deposit	1/10/2012				Deposit		2,699.26	-5,346.72
Deposit	1/10/2012				Deposit		1,757.29	-7,104.01
Deposit	1/10/2012				Deposit		1,280.67	-8,384.68
Deposit	1/18/2012				Deposit		767.44	-9,152.12
Deposit	1/24/2012				Deposit		2,155.79	-11,307.91
Deposit	1/24/2012				Deposit		1,525.17	-12,833.08
Deposit	1/30/2012				Deposit			0.00
General Journal	1/31/2012	GKR...	*		TO RECLASS WATER INCOME	12,833.08		0.00
Deposit	2/23/2012				Multiple customers		1,591.25	-1,591.25

**Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012**

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
					TO RECLASS WATER INCOME	1,591.25		0.00
General Journal	2/28/2012	GKR...	*			14,424.33	14,424.33	0.00
Total Water Income								
400 · Operating Revenues								
400.1 · Metered Potable Revenue								
Deposit	2/29/2012				Deposit		169.31	-169.31
Deposit	2/29/2012				Deposit		1,066.90	-1,236.21
Deposit	3/13/2012				Deposit		713.41	-1,949.62
Deposit	3/23/2012				various homeowners		2,895.87	-4,845.49
General Journal	3/31/2012	GKR...	*		TO CONSOLIDATE WATER I...		25,408.66	-30,254.15
Deposit	4/9/2012				Deposit		2,650.82	-32,904.97
General Journal	4/9/2012	GKR...			VBB 114 NSF	29.31		-32,875.66
Deposit	4/17/2012				Deposit		1,594.86	-34,470.52
Deposit	4/19/2012				Deposit		402.98	-34,873.50
Deposit	4/20/2012				Deposit		663.96	-35,537.46
Deposit	4/23/2012				Deposit		1,121.77	-36,659.23
Deposit	4/24/2012				Deposit		480.14	-37,139.37
Deposit	4/26/2012				Deposit		807.63	-37,947.00
Deposit	4/27/2012				Deposit		307.25	-38,254.25
General Journal	4/30/2012	CPA2...	*		TO RECORD APRIL BILLINGS		8,243.93	-46,498.18
Deposit	5/2/2012				Deposit		346.35	-46,844.53
Check	5/2/2012	175		Coldwell Banker	Customer paid invoice twice	29.31		-46,815.22
General Journal	5/31/2012	GKR...		CPA RECEIVABLE	To record May's billing		8,202.02	-55,017.24
General Journal	5/31/2012	GKR...	*	CPA RECEIVABLE	To record May's billing	514.74		-54,502.50
General Journal	5/31/2012	GKR...	*	CPA RECEIVABLE	TO AGREE A/R TO BILLING C...		7,225.91	-61,728.41
General Journal	5/31/2012	GKR...	*		TO REVERSE OLD OUTSTAN...	3,195.16		-58,533.25
General Journal	6/30/2012	GKR...		CPA RECEIVABLE	To record June billing		10,422.79	-68,956.04
General Journal	6/30/2012	GKR...		CPA RECEIVABLE	To record June billing	99.31		-68,856.73
Check	7/3/2012	210		Keeth Henderson	Return of balance from \$1000 c...	945.40		-67,911.33
General Journal	7/31/2012	GKR...			TO RECORD JULY 2012 WAT...		5,984.63	-73,895.96
General Journal	7/31/2012	GKR...			TO RECORD JULY 2012 WAT...	268.78		-73,627.18
Check	8/13/2012	226		Andrina Burnett	Refund for overpayment-new cu...	38.41		-73,588.77
General Journal	8/31/2012	GKR...	*		TO RECORD AUGUST 2012 ...		10,556.23	-84,145.00
General Journal	8/31/2012	GKR...	*		TO RECORD AUGUST 2012 ...	0.00		-84,145.00
General Journal	9/30/2012	GKR...	*		TO RECORD SEPTEMBER 20...		8,193.34	-92,338.34
General Journal	10/31/2012	GKR...	*		TO RECORD OCTOBER 2012 ...		7,988.75	-100,327.09
Check	11/30/2012	DR			Returned Check	97.56		-100,229.53
General Journal	11/30/2012	GKR...	*		TO RECORD NOVEMBER 201...		8,531.26	-108,760.79
General Journal	12/31/2012	GKR...	*		TO RECORD DECEMBER 201...		10,039.19	-118,799.98
General Journal	12/31/2012	GKR...	*		TO RECORD DECEMBER 201...	1,166.20		-117,633.78
General Journal	12/31/2012	GKR...	*	CPA RECEIVABLE	TO RECONCILE TO CORREC...		7,003.99	-124,637.77
Total 400.1 · Metered Potable Revenue						6,384.18	131,021.95	-124,637.77
400.2 · Returned Check Fee								
General Journal	11/30/2012	GKR...	*		TO RECORD NOVEMBER 201...		30.00	-30.00
Total 400.2 · Returned Check Fee						0.00	30.00	-30.00
400.3 · Backflow Preventer Testing								

**Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012**

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance	
					Deposit		140.00	-140.00	
Deposit	2/8/2012				Deposit		680.00	-820.00	
Deposit	2/16/2012				Deposit		400.00	-1,220.00	
Deposit	2/21/2012				Deposit		800.00	-2,020.00	
Deposit	2/23/2012				Deposit		400.00	-2,420.00	
Deposit	2/29/2012				Deposit		200.00	-2,620.00	
Deposit	3/2/2012				Deposit		80.00	-2,700.00	
Deposit	3/7/2012				Deposit		20.00	-2,720.00	
Deposit	3/9/2012				VOID: Deposit	0.00		-2,720.00	
Deposit	3/12/2012				Deposit		180.00	-2,900.00	
Deposit	3/15/2012				Deposit		180.00	-3,080.00	
Deposit	3/23/2012				Deposit		60.00	-3,140.00	
Deposit	3/26/2012				Deposit		15.00	-3,155.00	
Deposit	4/9/2012				Deposit		20.00	-3,175.00	
Deposit	4/19/2012				Deposit		60.00	-3,235.00	
Deposit	4/23/2012				Deposit		80.00	-3,315.00	
Deposit	4/26/2012				Deposit		20.00	-3,335.00	
Deposit	4/27/2012				Deposit		1,160.00	-4,495.00	
General Journal	4/30/2012	CPA2...	*		TO RECORD APRIL BILLINGS		20.00	-4,515.00	
Deposit	5/2/2012				Deposit	20.00		-4,495.00	
Check	5/2/2012	175		Coldwell Banker	Refund of overpayment		20.00	-4,515.00	
General Journal	5/31/2012	GKR...		CPA RECEIVABLE	To record May's billing			-4,515.00	
						20.00	4,535.00	-4,515.00	
Total 400.3 · Backflow Preventer Testing								0.00	
400.4 · Reconnect Fee									
Deposit	2/21/2012				Deposit		50.00	-50.00	
Deposit	3/2/2012				Deposit		25.00	-75.00	
General Journal	6/30/2012	GKR...		CPA RECEIVABLE	To record June billing		256.00	-331.00	
						0.00	331.00	-331.00	
Total 400.4 · Reconnect Fee									
400.5 · Late Payment Fee									
Deposit	2/8/2012				Deposit		5.00	-5.00	
Deposit	2/29/2012				Deposit		5.00	-10.00	
Deposit	3/23/2012				Deposit		32.00	-42.00	
Deposit	4/9/2012				Deposit		30.00	-72.00	
General Journal	4/9/2012	GKR...			VBB 114 NSF	5.00		-67.00	
Deposit	4/17/2012				Deposit		45.00	-112.00	
Deposit	4/19/2012				Deposit		5.00	-117.00	
Deposit	4/19/2012				Deposit		5.00	-122.00	
Deposit	4/20/2012				Deposit		30.00	-152.00	
Deposit	4/23/2012				Deposit		15.00	-167.00	
Deposit	4/24/2012				Deposit		20.00	-187.00	
Deposit	4/26/2012				Deposit		20.00	-207.00	
Deposit	4/27/2012				Deposit		460.00	-667.00	
General Journal	4/30/2012	CPA2...	*		TO RECORD APRIL BILLINGS		10.00	-677.00	
Deposit	5/2/2012				Deposit		360.00	-1,037.00	
General Journal	5/31/2012	GKR...		CPA RECEIVABLE	To record May's billing		295.00	-1,332.00	
General Journal	6/30/2012	GKR...		CPA RECEIVABLE	To record June billing		205.00	-1,537.00	
General Journal	7/31/2012	GKR...			TO RECORD JULY 2012 WAT...		415.00	-1,952.00	
General Journal	8/31/2012	GKR...	*		TO RECORD AUGUST 2012 ...				

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
General Journal	9/30/2012	GKR...	*		TO RECORD SEPTEMBER 20...		300.00	-2,252.00
General Journal	10/31/2012	GKR...	*		TO RECORD OCTOBER 2012 ...		3,843.00	-6,095.00
General Journal	11/30/2012	GKR...	*		TO RECORD NOVEMBER 201...		250.00	-6,345.00
General Journal	12/31/2012	GKR...	*		TO RECORD DECEMBER 201...		390.00	-6,735.00
Total 400.5 · Late Payment Fee						5.00	6,740.00	-6,735.00
400.6 · Meter Repair								0.00
Deposit	3/23/2012				Deposit		45.00	-45.00
Deposit	4/9/2012				Deposit		240.00	-285.00
Deposit	4/17/2012				Deposit		300.00	-585.00
Deposit	4/19/2012				Deposit		60.00	-645.00
Deposit	4/20/2012				Deposit		60.00	-705.00
Deposit	4/23/2012				Deposit		240.00	-945.00
Deposit	4/23/2012				Deposit		134.76	-1,079.76
Deposit	4/24/2012				Deposit		180.00	-1,259.76
Deposit	4/26/2012				Deposit		60.00	-1,319.76
Deposit	4/27/2012				Deposit		60.00	-1,319.76
Total 400.6 · Meter Repair						0.00	1,319.76	-1,319.76
400.7 · Repair for damage to system								0.00
Deposit	4/9/2012				Deposit		129.31	-129.31
Total 400.7 · Repair for damage to system						0.00	129.31	-129.31
400 · Operating Revenues - Other								0.00
Total 400 · Operating Revenues - Other								0.00
Total 400 · Operating Revenues						6,409.18	144,107.02	-137,697.84
Interest Expense								0.00
Bill	6/25/2012	Paym...		Black Bear Reserve HOA	Interest on Loan	67.71		67.71
Bill	7/31/2012	Paym...		Black Bear Reserve HOA	Loan repayment #2	66.67		134.38
Check	8/21/2012	237		Black Bear Reserve HOA	Interest	65.62		200.00
Check	9/24/2012	254		Black Bear Reserve HOA	Interest	64.58		264.58
Check	10/26/2012	269		Black Bear Reserve HOA	Payment 5	63.53		328.11
Check	11/29/2012	283		Jason or Layla Gilbert	Interest on deposit	3.00		331.11
Check	11/30/2012	288		Black Bear Reserve HOA	Water Loan #1	62.48		393.59
General Journal	12/31/2012	GKR...	*		TO CONSOLIDATE LOANS P...	1,321.41		1,715.00
Total Interest Expense						1,715.00	0.00	1,715.00
Property Taxes								0.00
Total Property Taxes								0.00
Repairs and Maintenance ESE								0.00
Check	3/23/2012	153		Wayne Smith	Reimbursement of A/C charges	320.00		320.00
Total Repairs and Maintenance ESE						320.00	0.00	320.00
Suspense								0.00
Check	11/12/2012	278		Void	Check Misfeed - Void			0.00

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Total Suspense						0.00	0.00	0.00
Taxes								0.00
Check	1/5/2012	108		Bob McKee, Tax Collector	Tax assessment notice	335.15		335.15
Total Taxes						335.15	0.00	335.15
401 - Operating Expenses								0.00
600 - Operation and Maintenance								0.00
615 - Purchased Power								0.00
615.2 - Electric-Office Meter 95956125								0.00
Bill	3/12/2012	032712		SECO	Rec'd from Aegis 03/29/12	88.81		88.81
Check	4/19/2012	169		SECO	Service 3/8/12 - 4/6/12	27.75		116.56
Bill	5/14/2012	051012		SECO	Service 4/6/12 - 5/8/12	34.47		151.03
Bill	6/14/2012	6/11 ...		SECO	1010136302 and 1010134005	26.25		177.28
General Journal	7/1/2012	GKR...	*		TO REVERSE OLD OUTSTAN...		41.98	135.30
Bill	7/13/2012	0709...		SECO	6/7/12 to 7/9/12	153.31		288.61
Deposit	8/16/2012			SECO	Final bill refund		73.06	215.55
Deposit	12/4/2012	4138...		SECO	Retirement refund discontinuing ...		16.64	198.91
Total 615.2 - Electric-Office Meter 95956125						330.59	131.68	198.91
615.3 - Electric-Plant Meter 55403976								0.00
Bill	3/12/2012	030812		SECO	Bill rec'd from Aegis 3/29/12	1,111.51		1,111.51
Check	4/6/2012	157		SECO	Late Fee-Invoice received from ...	16.67		1,128.18
Check	4/19/2012	169		SECO	Service 3/8/12 - 4/6/12	1,221.44		2,349.62
Bill	5/14/2012	0406...		SECO	Service 4/6/12 - 5/8/12	2,753.46		5,103.08
Bill	6/14/2012	6/11 ...		SECO	1010136302 and 1010134005	2,046.24		7,149.32
General Journal	7/1/2012	GKR...	*		TO REVERSE OLD OUTSTAN...		533.51	6,615.81
Bill	7/13/2012	070912		SECO	6/7/12 to 7/9/12	1,122.53		7,738.34
Check	8/21/2012	233		SECO	Usage 7/9/12 to 8/8/12	1,676.96		9,415.30
Bill	9/13/2012			SECO	Usage 8/8/12 to 9/7/12	1,798.64		11,213.94
Bill	10/12/2012			SECO	9/7/12 to 10/8/12	1,707.68		12,921.62
Check	11/26/2012	281		SECO	Acct 1010136302	1,735.50		14,657.12
Check	12/11/2012	291		SECO	11/6/12 - 12/6/12	1,058.07		15,715.19
Total 615.3 - Electric-Plant Meter 55403976						16,248.70	533.51	15,715.19
615 - Purchased Power - Other								0.00
Check	1/23/2012	122		SECO	Statement	747.79		747.79
Check	1/30/2012	ACH		SECO	\$200 Deposit - \$40 Connect Fee	240.00		987.79
Check	1/31/2012	127		SECO	Account #10101363	2,420.00		3,407.79
Total 615 - Purchased Power - Other						3,407.79	0.00	3,407.79
Total 615 - Purchased Power						19,987.08	665.19	19,321.89
618 - Chemicals								0.00
Check	3/22/2012	150		Dumont	Invoice 245978 dated 3/14/12	164.48		164.48
Check	4/6/2012	161		Dumont	Inv. #2021335	128.40		292.88
Check	4/19/2012	166		Dumont	Invoice 246215	180.53		473.41
Bill	4/25/2012	248568		Dumont	Invoice 248568	259.17		732.58

**Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012**

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Bill	5/22/2012	250352		Dumont		236.70		969.28
Bill	6/14/2012	242047		Dumont	INV 252047	236.70		1,205.98
Bill	7/5/2012	253633		Dumont		68.18		1,274.16
Bill	7/17/2012	255297		Dumont		236.70		1,510.86
Check	8/21/2012	234		Dumont	Inv 256971	247.94		1,758.80
Bill	8/28/2012	258704		Dumont	Inv. 258704	225.47		1,984.27
Bill	9/19/2012	Inv. 2...		Dumont	Inv. #260324	225.47		2,209.74
Check	10/18/2012	265		Dumont	Invoice 262168	158.06		2,367.80
Bill	11/6/2012	264227		Dumont	Invoice 264227	281.64		2,649.44
Check	12/11/2012	292		Dumont	Inv. #266632	203.00		2,852.44
Total 618 · Chemicals						2,852.44	0.00	2,852.44
620 · Materials and Supplies								0.00
Check	2/27/2012	141		Wayne Smith	Batteries	62.45		62.45
Check	4/10/2012	163		MSC Waterworks	Inv.2888363; 2888352; 288967...	8,630.96		8,693.41
Bill	5/14/2012	2917...		MSC Waterworks		1,241.30		9,934.71
Bill	5/14/2012			Rick Daun	Locks for power plant	38.42		9,973.13
General Journal	5/31/2012	GKR...	*		TO RECLASS FIXED ASSET E...		14,649.71	-4,676.58
Bill	7/12/2012	2945...		Fortiline Waterworks	Rec'd 7/23/12	873.44		-3,803.14
General Journal	8/31/2012	GKR...	*		PAID IRRIGATION EXPENSE...		873.44	-4,676.58
Bill	10/19/2012	213129		Fortiline Waterworks		1,646.25		-3,030.33
Check	12/11/2012	294		Fortiline Waterworks	Inv. 3004540 dated 11/29/12	4,531.50		1,501.17
Total 620 · Materials and Supplies						17,024.32	15,523.15	1,501.17
621 · Plant Repairs								0.00
Check	3/5/2012	Debit		Dorton Air Concepts	Generator repair	320.00		320.00
Check	4/10/2012	164		U.S. Water Services Corporation	Troubleshoot VFD & elec. comp...	38.19		358.19
Bill	7/12/2012	20840		Triangle Diesel, Inc.	Generator Repair	1,030.93		1,389.12
Bill	9/27/2012			U.S. Water Services Corporation	Inv. #770732 8/31/12 water pres...	597.43		1,986.55
Bill	9/27/2012	770714		U.S. Water Services Corporation	Inv. #770714 8/30/12 well repairs	1,010.18		2,996.73
Bill	10/1/2012	Inv. #...		Triangle Diesel, Inc.	Inv. #21276	476.88		3,473.61
Total 621 · Plant Repairs						3,473.61	0.00	3,473.61
631 · Contractual Svcs-Engineering								0.00
Check	1/5/2012	107		Key Engineering Associates	11-079A, 11-078B	1,050.00		1,050.00
Check	2/15/2012	133		Key Engineering Associates	Professional Services for Januar...	1,374.85		2,424.85
Check	3/9/2012	145		Key Engineering Associates	Inv. #12-011 Final Invoice	175.00		2,599.85
Check	4/6/2012	160		SMW GeoSciences, Inc.	Inv. #SMW0408-1371	2,018.75		4,618.60
Total 631 · Contractual Svcs-Engineering						4,618.60	0.00	4,618.60
632 · Contractual Svcs-Accounting								0.00
632.1 · Accounting Fees-Tax Returns								0.00
Bill	5/24/2012	2012....		Greenlee, Kurras, Rice & Brown, P.A.	2011 Tax return Form 990	845.00		845.00
Bill	6/5/2012	2012....		Greenlee, Kurras, Rice & Brown, P.A.	April Envelopes & Postage	142.90		987.90
Bill	6/5/2012	2012....		Greenlee, Kurras, Rice & Brown, P.A.	Jan-Mar Bkg; Apr billing & posting	2,850.00		3,837.90
Check	6/28/2012	207		Greenlee, Kurras, Rice & Brown, P.A.	2011 Exempt Organization Inco...	0.00		3,837.90
Check	7/1/2012	207		Greenlee, Kurras, Rice & Brown, P.A.		845.00		4,682.90

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Total 632.1 · Accounting Fees-Tax Returns						4,682.90	0.00	4,682.90
632 · Contractual Svcs-Accounting - Other								0.00
Check	1/12/2012	110		Greenlee, Kurras, Rice & Brown, P.A.	2011-3993	450.00		450.00
Check	2/15/2012	132		Greenlee, Kurras, Rice & Brown, P.A.	Mtgs; discussions & planning; bi...	1,250.00		1,700.00
Check	3/9/2012	143		Greenlee, Kurras, Rice & Brown, P.A.	Accounting invoices #2012.182...	2,891.00		4,591.00
Check	4/6/2012	158		Greenlee, Kurras, Rice & Brown, P.A.	2012.2609 and 2012.2610	2,610.71		7,201.71
Check	8/13/2012	228		Greenlee, Kurras, Rice & Brown, P.A.	Invoice 2012.3440	3,058.80		10,260.51
Bill	9/19/2012	2012....		Greenlee, Kurras, Rice & Brown, P.A.	July & Aug Bkg	1,595.00		11,855.51
Bill	9/27/2012	2012....		Greenlee, Kurras, Rice & Brown, P.A.	Aug Bkg 2012.3728	1,420.00		13,275.51
Check	11/29/2012	287		Greenlee, Kurras, Rice & Brown, P.A.	Sept. Bkg	1,550.00		14,825.51
Check	12/28/2012	300		Greenlee, Kurras, Rice & Brown, P.A.	Oct & Nov. Bkg 2012	4,305.00		19,130.51
Total 632 · Contractual Svcs-Accounting - Other						19,130.51	0.00	19,130.51
Total 632 · Contractual Svcs-Accounting						23,813.41	0.00	23,813.41
633 · Contractual Svcs-Legal								0.00
Check	2/8/2012	131		Rutledge, Ecenia & Purnell	Billed through 12/31/11	780.00		780.00
Check	2/27/2012	140		Clayton & McCulloh	According to 2/1/12 statement	834.41		1,614.41
Check	2/27/2012	142		Rutledge, Ecenia & Purnell	Application for certificatio FPSC ...	1,747.10		3,361.51
Check	3/23/2012	151		Clayton & McCulloh	Matter 51626G and 52533	847.33		4,208.84
Check	4/19/2012	170		Rutledge, Ecenia & Purnell	Inv #36192 - Client #2791-00001	2,372.50		6,581.34
Bill	6/15/2012	36496		Rutledge, Ecenia & Purnell	Client #2791-00001	617.50		7,198.84
Bill	7/13/2012	36660		Rutledge, Ecenia & Purnell	Professional Services	195.00		7,393.84
Bill	8/16/2012	36853		Rutledge, Ecenia & Purnell	Docket No. 100085-WU	227.50		7,621.34
Bill	9/12/2012			Rutledge, Ecenia & Purnell	Inv. #36974	97.50		7,718.84
Check	10/19/2012	267		Rutledge, Ecenia & Purnell	Invoice 10/12/12	227.50		7,946.34
Check	11/6/2012	273		Whilden S. Parker	October invoice re Benevides	3,300.00		11,246.34
Bill	11/30/2012	37389		Rutledge, Ecenia & Purnell	Invoice #37389 billed through 10...	845.00		12,091.34
Check	12/28/2012	302		Rutledge, Ecenia & Purnell	App for Cert FPSC Docket #100...	325.00		12,416.34
Total 633 · Contractual Svcs-Legal						12,416.34	0.00	12,416.34
634 · Contractual Svcs-Mgmt Fee								0.00
Bill	3/1/2012	0301...		Florida Utility Group	Company went bankrupt	0.00		0.00
Check	4/6/2012	159		Prime Plumbing Incorporated	Invoice #1007 - Replace meters;...	3,804.00		3,804.00
Check	4/19/2012	167		U.S. Water Services Corporation	4/1/12 Monthly contract operations	750.00		4,554.00
Bill	4/30/2012	766105		U.S. Water Services Corporation	Troubleshooting Project at WTP	1,588.52		6,142.52
Bill	5/14/2012	765379		U.S. Water Services Corporation	Monthly Contract Operations	750.00		6,892.52
General Journal	5/31/2012	GKR...		CPA RECEIVABLE	To record May's billing		240.00	6,652.52
Bill	6/1/2012	766442		U.S. Water Services Corporation	Monthly Contract Operations	750.00		7,402.52
Total 634 · Contractual Svcs-Mgmt Fee						7,642.52	240.00	7,402.52
635 · Contractual Svcs-Testing								0.00
Bill	6/30/2012	767932		U.S. Water Services Corporation	2011 Consumer Confidence Re...	700.00		700.00
Bill	6/30/2012	767047		U.S. Water Services Corporation	Replace 1/2 ball valve on 5/30/12	116.38		816.38
Bill	7/1/2012	767407		U.S. Water Services Corporation	Monthly Contract Operations	750.00		1,566.38
Check	8/13/2012	227		U.S. Water Services Corporation	Invoice #768523	750.00		2,316.38
Bill	9/1/2012	769707		U.S. Water Services Corporation	Monthly Contract	750.00		3,066.38

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
								5,510.38
Check	9/20/2012	253		Prime Plumbing Incorporated	801141 SR	2,444.00		6,260.38
Bill	10/1/2012	Inv. #...		U.S. Water Services Corporation	Inv. #770658	750.00		6,973.78
Check	10/18/2012	264		U.S. Water Services Corporation	Invoice 770315	713.40		9,467.75
Bill	10/31/2012	771209		U.S. Water Services Corporation	9/10/12 Tri-Ann'l Drinking Water...	2,493.97		10,217.75
Check	11/6/2012	275		U.S. Water Services Corporation	Account #2474	750.00		10,967.75
Check	12/11/2012	295		U.S. Water Services Corporation	Inv. #772601	750.00		
						10,967.75	0.00	10,967.75
Total 635 · Contractual Svcs-Testing								0.00
636 · Contractual Svcs-Other								0.00
636.1 · Customer Work Orders								2,940.00
Check	3/22/2012	149		Prime Plumbing Incorporated	Internal repair of backflow asse...	2,940.00		2,940.00
						2,940.00	0.00	2,940.00
Total 636.1 · Customer Work Orders								0.00
636.2 · Contract Labor								4,980.00
Check	2/6/2012	129		Prime Plumbing Incorporated	Inv. #1-34865 backflow testing	4,980.00		9,487.50
Check	2/6/2012	130		Prime Plumbing Incorporated	Invoice # 1-48750	4,507.50		14,546.50
Check	3/9/2012	144		Prime Plumbing Incorporated	Invoices 387472, 1004, 1005	5,059.00		
						14,546.50	0.00	14,546.50
Total 636.2 · Contract Labor								0.00
636.3 · Customer Service & Meter Readin								4,993.00
Check	4/19/2012	171		Prime Plumbing Incorporated	Invoices 1008 and 1009	4,993.00		6,813.00
Bill	5/14/2012	1011		Prime Plumbing Incorporated	Contract Services	1,820.00		8,009.00
Check	5/17/2012	182		Prime Plumbing Incorporated	Invoice 387471 [\$1,140 less \$120]	1,196.00		9,790.00
Check	5/17/2012	186		Prime Plumbing Incorporated	Partial Invoice #1010	1,781.00		11,086.00
Bill	6/12/2012	1114JH		Prime Plumbing Incorporated		1,296.00		11,807.50
Bill	6/13/2012	1115JH		Prime Plumbing Incorporated		721.50		13,627.50
Bill	6/29/2012	1112JH		Prime Plumbing Incorporated		1,820.00		13,915.50
Check	9/11/2012	244		Prime Plumbing Incorporated	Monthly lockouts performed 7/2...	288.00		14,179.35
Check	9/20/2012	253		Prime Plumbing Incorporated	801141 SR	263.85		16,031.35
Check	10/18/2012	266		Prime Plumbing Incorporated	Invoice #1153JH and 1154JH	1,852.00		
						16,031.35	0.00	16,031.35
Total 636.3 · Customer Service & Meter Readin								0.00
636.4 · Lawn Maintenance								3,072.00
Check	1/17/2012	112		Escape Landworks, Inc.	619	3,072.00		3,172.00
Check	1/20/2012	120		Escape Landworks, Inc.	620	100.00		6,142.00
Check	2/15/2012	134		Escape Landworks, Inc.	Mulch	2,970.00		6,242.00
Check	2/21/2012	139		Escape Landworks, Inc.	Monthly lawn maintenance-Invoi...	100.00		6,417.00
Check	3/20/2012	147		Escape Landworks, Inc.	Invoices 639 for \$75 (yard) and ...	175.00		6,492.00
Bill	3/26/2012	Inv. 657		Escape Landworks, Inc.	One-week service	75.00		6,667.00
Check	4/19/2012	165		Escape Landworks, Inc.	-MULTIPLE-	175.00		6,742.00
Bill	4/30/2012	689		Escape Landworks, Inc.	One week service 4/30/12 - Yard	75.00		6,817.00
Bill	5/14/2012	708		Escape Landworks, Inc.	Service 5/14/12 Yard	75.00		6,917.00
Bill	5/15/2012	702		Escape Landworks, Inc.	Monthly Maintenance - Sign	100.00		6,992.00
Bill	5/29/2012	715		Escape Landworks, Inc.	The Yard 5/29/12	75.00		7,167.00
Bill	6/14/2012	726 a...		Escape Landworks, Inc.	Sign (month) and yard (week)	175.00		7,242.00
Bill	6/27/2012	743		Escape Landworks, Inc.	One week yard service 6/26/12	75.00		7,317.00
Bill	7/9/2012	753		Escape Landworks, Inc.	One week service 7/9/12 - Yard	75.00		7,417.00
Bill	7/11/2012	756		Escape Landworks, Inc.	July 2012 lawn maintenance - si...	100.00		

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Check	8/13/2012	225		Escape Landworks, Inc.	Invoices 771 and 782	150.00		7,567.00
Bill	8/20/2012	792		Escape Landworks, Inc.	Yard Service 8/18/12	75.00		7,642.00
Check	8/21/2012	235		Escape Landworks, Inc.	Inv 786 lawn maint 8/2012 - sign	100.00		7,742.00
Bill	9/4/2012	801		Escape Landworks, Inc.	One-time cut 9/3/12	75.00		7,817.00
Bill	9/13/2012			Escape Landworks, Inc.	Sept 2012 Sign	100.00		7,917.00
Bill	9/19/2012	816		Escape Landworks, Inc.	One week service 9/17/12 plant ...	75.00		7,992.00
Bill	9/26/2012	826		Escape Landworks, Inc.	Irrigation repair	116.75		8,108.75
Bill	10/1/2012	829		Escape Landworks, Inc.	One week service 10/1/12	75.00		8,183.75
Bill	10/15/2012	Invoic...		Escape Landworks, Inc.	One week service 10/15/12	75.00		8,258.75
Bill	10/18/2012	838		Escape Landworks, Inc.	Monthly lawn serv. Oct '12 Sign	100.00		8,358.75
Check	11/6/2012	277		Escape Landworks, Inc.	Invoice #849	75.00		8,433.75
Total 636.4 · Lawn Maintenance						8,433.75	0.00	8,433.75
636.6 · Plant Monitoring								0.00
Total 636.6 · Plant Monitoring								0.00
636.7 · Professional Fees								0.00
Check	5/3/2012	176		Gary Morse	PSC 2011 Annual Report - Inv. ...	1,200.00		1,200.00
Bill	5/14/2012	051112		Gary Morse	Invoice BB-12-02	400.00		1,600.00
Check	8/28/2012	238		Gary Morse	Services 6/1/12-6/30/12	0.00		1,600.00
Total 636.7 · Professional Fees						1,600.00	0.00	1,600.00
636.8 · Contractual Svcs-Other-Other								0.00
Total 636.8 · Contractual Svcs-Other-Other								0.00
636 · Contractual Svcs-Other - Other								0.00
Total 636 · Contractual Svcs-Other - Other								0.00
Total 636 · Contractual Svcs-Other						43,551.60	0.00	43,551.60
643 · Travel & Expenses								0.00
Check	1/14/2012	ACH		Black Bear Golf Club	Don Holmes, Will Parker, Deb S...	50.43		50.43
Check	2/15/2012	ACH		Crispers	Don Holmes, Will Parker, Deb S...	39.83		90.26
Check	5/8/2012	Debit		Black Bear Golf Club	Lunch with Corey & Deb	25.29		115.55
General Journal	7/1/2012	GKR...			TO REVERSE OLD OUTSTAN...		39.83	75.72
Total 643 · Travel & Expenses						115.55	39.83	75.72
650 · Transportation Expenses								0.00
Check	2/21/2012	137		Rick Daun	Reimbursement for mileage to D...	32.00		32.00
Check	3/20/2012	148		Ken Hutcheson	Transporting equipment from F....	800.00		832.00
Total 650 · Transportation Expenses						832.00	0.00	832.00
657 · Insurance-General Liability								0.00
Check	1/20/2012	118		Travelers	99WS9D	3,547.76		3,547.76
Check	1/26/2012	123		Sihle Insurance Group	86840	5,339.14		8,886.90
Deposit	2/28/2012	16350		Sihle Insurance Group	Refund of overpayment		78.73	8,808.17
Deposit	3/23/2012	1578...		Travelers	Refund from Acct. #9943K5149		3,547.76	5,260.41
Bill	5/14/2012	050212		Travelers	Acct #9943K5149	3,547.76		8,808.17

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
								8,883.17
Bill	5/14/2012	051412		Travelers	Policy 6A298574 660	75.00		9,760.92
Bill	8/13/2012	Acct ...		Travelers	Policy 6A298574 660	877.75		10,979.61
Check	8/16/2012	231		Sihle Insurance Group	INVOICE #91024 FOR 8/30/12...	1,218.69		11,126.39
Check	9/18/2012	246		Travelers	2072N1159	146.78		10,979.60
Deposit	9/24/2012			Black Bear Reserve Irrigation	Reimburse water account 1/2 ins...		146.79	11,126.38
Check	10/18/2012	263		Travelers	1/2 insurance premium	146.78		11,273.16
Check	11/26/2012	280		Travelers	Insurance for pump and equipm...	146.78		11,475.76
Check	11/30/2012	289		Sihle Insurance Group	Renewal of Injunction Bond 12/13	202.60		11,622.55
Check	12/17/2012	298		Travelers	1/2 of insurance premium	146.79		11,622.55
Total 657 · Insurance-General Liability						15,395.83	3,773.28	11,622.55
661 · Bank Service Charges								0.00
Check	1/31/2012				Service Charge	32.00		32.00
Check	2/29/2012				Service Charge	9.60		41.60
General Journal	5/18/2012	GKR...			Account Analysis Fee	10.00		51.60
General Journal	5/31/2012	GKR...			Maintenance Fee	25.00		76.60
General Journal	5/31/2012	GKR...		CPA RECEIVABLE	To record May's billing		5.00	71.60
Check	6/30/2012				Service Charge	94.42		166.02
General Journal	7/1/2012	GKR...	*		TO REVERSE OLD OUTSTAN...		41.31	124.71
Check	7/20/2012	ACH		SunTrust	Account Analysis Fee	10.00		134.71
Check	7/31/2012	ACH		SunTrust	Maintenance Fee	25.00		159.71
Check	7/31/2012				Service Charge	0.09		159.80
Check	8/20/2012	ACH		SunTrust	Account Analysis Fee	10.00		169.80
Check	8/31/2012	ACH		SunTrust	Activity Fee	4.00		173.80
Check	9/30/2012				Service Charge	25.00		198.80
General Journal	10/26/2012	GKR...	*		Returned Check	68.00		266.80
Check	10/31/2012				Service Charge	13.20		280.00
Check	11/21/2012	DR		SunTrust	Account Analysis Fee	10.00		290.00
Check	11/30/2012	DR		SunTrust	Activity Fee	5.60		295.60
General Journal	12/3/2012	GKR...	*		Deposited Item Returned	62.56		358.16
General Journal	12/18/2012	GKR...	*		Deposited Item Returned	30.56		388.72
General Journal	12/20/2012	GKR...			Account Analysis Fee	10.00		398.72
General Journal	12/31/2012	GKR...			Activity Fee	3.60		402.32
Total 661 · Bank Service Charges						448.63	46.31	402.32
667.1 · Regulatory Assessment Fee								0.00
Check	4/27/2012	172		Florida Public Service Commission	1/1/11-12/31/11 RAF	4,933.22		4,933.22
Total 667.1 · Regulatory Assessment Fee						4,933.22	0.00	4,933.22
675 · Miscellaneous Expenses								0.00
675.1 · Telephone Expense								0.00
Total 675.1 · Telephone Expense								0.00
675.2 · Postage								0.00
Check	1/4/2012	ACH		Office Depot		27.64		27.64
Check	1/30/2012	125		USPS	stamps	180.00		207.64
Check	1/31/2012	ach		USPS		5.30		212.94
Check	2/6/2012	ACH		Office Depot		113.57		326.51

Black Bear Reserve Water Corporation General Ledger As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
								336.46
Check	3/27/2012	Debit		MyChangeAddress.com	Change address from Hudson t...	9.95		388.46
Check	5/2/2012	174		U.S. Postal Service	12 months box rent	52.00		433.46
Check	6/25/2012	205		USPS	100 stamps	45.00		319.89
General Journal	7/1/2012	GKR...	*		TO REVERSE OLD OUTSTAN...		113.57	499.89
Check	8/13/2012	229		U.S. Postal Service	400 Forever stamps	180.00		667.34
Bill	9/19/2012	2012....		Greenlee, Kurras, Rice & Brown, P.A.		167.45		892.34
Check	10/1/2012	255		USPS		225.00		927.64
Check	11/6/2012	276		Wayne Smith	Reimbursement for 4/30 and 8/2...	35.30		950.35
Check	11/29/2012	DR			Mail - Express	22.71		950.35
Total 675.2 · Postage						1,063.92	113.57	0.00
675.3 · Licenses and Permits								1,000.00
Check	1/18/2012	113		Florida Dept of Environmental Protection	16208	1,000.00		1,000.00
Check	4/9/2012	Debit		Lake County Clerk of Courts	Recording fee	23.81		1,023.81
Bill	8/17/2012	23688		Florida Dept of Environmental Protection	Annual Drinking Water License	1,000.00		2,023.81
Check	10/30/2012	272		Lake County Public Works	Connection Permit Fee for Subd...	320.00		2,343.81
Total 675.3 · Licenses and Permits						2,343.81	0.00	2,343.81
675.7 · Office Expense								83.88
Check	1/23/2012	ACH		Office Depot	Printing	83.88		83.88
Check	1/23/2012	ACH		Office Depot		113.57		197.45
Check	2/6/2012	ACH		Office Depot	Printing	98.81		296.26
Check	2/6/2012	ACH		Office Depot	Printing	101.60		397.86
Check	2/15/2012	ACH		Office Depot		268.87		666.73
Bill	5/18/2012	Off D...		Dawne Violette	2 boxes envelopes; 1 pack labels	69.29		736.02
General Journal	7/1/2012	GKR...	*		TO REVERSE OLD OUTSTAN...		472.49	263.53
Check	8/27/2012	ACH		Office Depot		268.59		532.12
Check	8/28/2012	ACH		Office Depot		33.66		565.78
Check	11/29/2012	DR		Intuit	Checks	227.88		793.66
Total 675.7 · Office Expense						1,266.15	472.49	793.66
675.8 · Computer and Internet Exp.								0.00
Check	1/9/2012	109		SDI	12sdi-001-064	345.00		345.00
Total 675.8 · Computer and Internet Exp.						345.00	0.00	345.00
675.9 · Misc. Expenses-Other								20.41
Check	3/23/2012	152		Deborah Spicer	Lowe's receipt dated 12/19/11	20.41		20.41
Check	3/26/2012	Debit		MyFloridaCounty.com	Removal of liens on customer pr...	42.44		62.85
Check	12/13/2012	297		Black Bear Golf Club	Rental of conference room for a...	65.00		127.85
Total 675.9 · Misc. Expenses-Other						127.85	0.00	127.85
675 · Miscellaneous Expenses - Other								0.00
Total 675 · Miscellaneous Expenses - Other						5,146.73	586.06	4,560.67
600 · Operation and Maintenance - Other								0.00
Check	1/12/2012	111		Rick Daun	Reimbursement	259.86		259.86

1:33 PM

01/28/13

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2012

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Check	1/20/2012	117		Rick Daun	Reimbursement	43.18		303.04
Bill	5/14/2012			Harris Oil Company	Diesel Fuel	773.22		1,076.26
Check	12/11/2012	294		Fortiline Waterworks	Inv. 3004571 dated 12/4/12	419.20		1,495.46
Total 600 · Operation and Maintenance - Other						1,495.46	0.00	1,495.46
Total 600 · Operation and Maintenance						174,715.09	20,873.82	153,841.27
401 · Operating Expenses - Other								0.00
Total 401 · Operating Expenses - Other								0.00
Total 401 · Operating Expenses						174,715.09	20,873.82	153,841.27
403 · Depreciation Expense								0.00
General Journal	1/31/2012	CPA2...	*		TO RECORD JAN 2012 DEPR...	3,678.00		3,678.00
General Journal	1/31/2012	CPA2...	*		TO RECORD JAN 2012 AMOR...		1,735.25	1,942.75
General Journal	2/28/2012	CPA2...	*		TO RECORD FEB 2012 DEPR...	3,678.00		5,620.75
General Journal	2/28/2012	CPA2...	*		TO RECORD FEB 2012 DEPR...		1,735.25	3,885.50
General Journal	3/31/2012	CPA2...	*		TO RECORD MARCH 2012 D...	3,678.00		7,563.50
General Journal	3/31/2012	CPA2...	*		TO RECORD MARCH 2012 D...		1,735.25	5,828.25
General Journal	4/30/2012	GKR...	*		To record April 2012 Deprecation	3,678.00		9,506.25
General Journal	4/30/2012	GKR...	*		To record April 2012 Deprecation		1,735.00	7,771.25
General Journal	5/31/2012	GKR...	*		TO RECORD MAY 2012 DEPR...	3,678.00		11,449.25
General Journal	5/31/2012	GKR...	*		TO RECORD MAY 2012 DEPR...		1,735.00	9,714.25
General Journal	6/30/2012	GKR...	*		TO RECORD JUNE 2012 DEP...	3,678.00		13,392.25
General Journal	6/30/2012	GKR...	*		TO RECORD JUNE 2012 DEP...		1,735.00	11,657.25
General Journal	7/31/2012	GKR...	*		TO RECORD JULY 2012 DEP...	3,678.00		15,335.25
General Journal	7/31/2012	GKR...	*		TO RECORD JULY 2012 DEP...		1,735.00	13,600.25
General Journal	8/31/2012	GKR...	*		TO RECORD AUGUST 2012 D...	3,678.00		17,278.25
General Journal	8/31/2012	GKR...	*		TO RECORD AUGUST 2012 D...		1,735.00	15,543.25
General Journal	9/30/2012	GKR...	*		TO RECORD SEPTEMBER 20...	3,678.00		19,221.25
General Journal	9/30/2012	GKR...	*		TO RECORD SEPTEMBER 20...		1,735.00	17,486.25
General Journal	10/31/2012	GKR...	*		TO RECORD OCTOBER 2012 ...	3,678.00		21,164.25
General Journal	10/31/2012	GKR...	*		TO RECORD OCTOBER 2012 ...		1,735.00	19,429.25
General Journal	11/30/2012	GKR...	*		TO RECORD NOVEMBER 201...	3,678.00		23,107.25
General Journal	11/30/2012	GKR...	*		TO RECORD NOVEMBER 201...		1,735.00	21,372.25
General Journal	11/30/2012	GKR...	*		TO ADJUST ENDING ACCUM...		2,297.00	19,075.25
Total 403 · Depreciation Expense						40,458.00	21,382.75	19,075.25
407 · Amortization Expense-Other								0.00
General Journal	1/31/2012	CPA2...	*		TO RECORD JAN 2012 AMOR...	346.00		346.00
General Journal	2/28/2012	CPA2...	*		TO RECORD FEB 2012 DEPR...	346.00		692.00
General Journal	3/31/2012	CPA2...	*		TO RECORD MARCH 2012 D...	346.00		1,038.00
General Journal	4/30/2012	GKR...	*		To record April 2012 Deprecation	346.00		1,384.00
General Journal	5/31/2012	GKR...	*		TO RECORD MAY 2012 DEPR...	346.00		1,730.00
General Journal	6/30/2012	GKR...	*		TO RECORD JUNE 2012 DEP...	346.00		2,076.00
General Journal	7/31/2012	GKR...	*		TO RECORD JULY 2012 DEP...	346.00		2,422.00
General Journal	8/31/2012	GKR...	*		TO RECORD AUGUST 2012 D...	346.00		2,768.00
General Journal	9/30/2012	GKR...	*		TO RECORD SEPTEMBER 20...	346.00		3,114.00

1:33 PM

01/28/13

Accrual Basis

**Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2012**

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
								3,460.00
General Journal	10/31/2012	GKR...	*		TO RECORD OCTOBER 2012 ...	346.00		3,806.00
General Journal	11/30/2012	GKR...	*		TO RECORD NOVEMBER 201...	346.00		4,156.00
General Journal	12/31/2012	GKR...	*		TO ADJUST ENDING ACCUM...	350.00		4,156.00
Total 407 · Amortization Expense-Other						4,156.00	0.00	4,156.00
410 · Prior Period Write-Off								0.00
General Journal	4/30/2012	CPA2...	*		TO RECORD APRIL BILLINGS	6,862.43		6,862.43
Total 410 · Prior Period Write-Off						6,862.43	0.00	6,862.43
66000 · Payroll Expenses								0.00
Total 66000 · Payroll Expenses								0.00
68600 · Utilities								0.00
Total 68600 · Utilities								0.00
80000 · Ask My Accountant								0.00
Total 80000 · Ask My Accountant								0.00
No acct								0.00
Total no acct								0.00
TOTAL						785,062.25	785,062.25	0.00

1:43 PM

10/13/15

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2011

Type	Date	Num	Name	Memo	Debit	Credit
131 - Wells Fargo					54,748.58	
General Journal	10/31/2011	11			54,900.28	
General Journal	11/01/2011	1		Beginning balance from Nov 2011 bank statement		157.87
Check	11/02/2011	DEBIT	Wells Fargo			12.00
Check	11/02/2011	DEBIT	Wells Fargo			3.00
Check	11/02/2011	DEBIT	Wells Fargo			1,830.00
Check	11/09/2011	1317	Black Bear Golf Club			2,533.00
Check	11/15/2011	1299	Rick Carr and Riggs A...		4,627.28	
Deposit	11/17/2011			Deposit	826.64	
Deposit	11/21/2011			Deposit	1,142.69	
Deposit	11/22/2011			Deposit		808.06
Check	11/25/2011	ACH	Sumter Electric			46.12
Check	11/25/2011	ACH	Sumter Electric			54,900.28
Deposit	11/30/2011			Deposit	2,637.92	
Deposit	11/30/2011			Deposit		100.00
Deposit	12/12/2011			Deposit with no receipt		58,493.06
General Journal	12/31/2011	15		Adjust Wells Fargo balance to zero		
Total 131 - Wells Fargo					118,883.39	118,883.39
131.1 - Operating Account - SunTrust						46.20
Check	11/28/2011	DEBIT	USPS		54,900.28	
Deposit	11/30/2011			Deposit	9,234.53	
Deposit	11/30/2011			Deposit		2,533.00
Check	11/30/2011	1299	Rick Carr and Riggs A...			500.00
Check	11/30/2011	1300	GKRB Adjustment Acc...		500.00	
Check	11/30/2011	1300	GKRB Adjustment Acc...			1,830.00
Check	11/30/2011	1317	Black Bear Golf Club			172.87
Check	11/30/2011	Debit	SunTrust			808.06
Check	11/30/2011	Debit	Sumter Electric Coope...			46.12
Check	11/30/2011	Debit	Sumter Electric Coope...			281.70
Check	12/06/2011	98	Orange Reporting	Inv. 60233		61.25
Check	12/07/2011	Debit	SunBiz	Annual Report-officers changes		2,024.37
Check	12/08/2011	95	Russell Klemm	Invoice #11RBL-128		210.00
Check	12/08/2011	97	Aallen Bryant & Assoc...	Inv. 2011005547		241.78
Check	12/12/2011	DEBIT	Intuit	check order		27.00
Check	12/12/2011	ACH	USPS		100.00	
Deposit	12/12/2011			Deposit		10,357.27
Check	12/13/2011	101A	Rutledge Ecenia, P.A.	Inv. 35597		12,288.56
Check	12/13/2011	101B	Clayton & McCulloh	153263, 153262		300.00
Check	12/16/2011	101	Escape Landworks, Inc.	578, 590, 612		202.60
Check	12/20/2011	102	Sihle Insurance Group	Renewal		525.00
Check	12/20/2011	103	Key Engineering Asso...	11-085		908.36
Check	12/20/2011	104	Dumont	232054, 235818		
Deposit	12/20/2011			Deposit	681.33	
Deposit	12/20/2011			Deposit	870.00	
Deposit	12/20/2011			Deposit	1,902.68	
Check	12/22/2011	105	Gary Morse	BB-11-04		900.00
Check	12/22/2011	ACH	Office Depot			90.92
Check	12/23/2011	ACH	Publix			31.07

1:43 PM

10/13/15

Accrual Basis

**Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2011**

Type	Date	Num	Name	Memo	Debit	Credit
						162.93
Check	12/23/2011	ACH	Walgreen's			12,000.00
Check	12/28/2011	106	Donald C. Holmes & A...	Statement		20.01
Check	12/28/2011	ACH	Chick-fil-A			99.70
Check	12/30/2011	ACH	Black Bear Golf Club			3.21
Check	12/30/2011	ACH	Office Depot			375.40
Check	12/30/2011	ACH	Hampton Inn			395.16
Check	12/30/2011	ACH	Hampton Inn			462.87
Check	12/31/2011	ACH	Office Depot		3,195.16	
Deposit	12/31/2011			Deposit		41.31
Check	12/31/2011	Debit	GKRB Adjustment Acc...			533.51
Check	12/31/2011	Debit	Sumter Electric Coope...			41.98
Check	12/31/2011	Debit	Sumter Electric Coope...			41.98
Total 131.1 · Operating Account - SunTrust					71,383.98	48,522.21
141.1 · Customer Accounts Receivable						
142 · Adams Repair Bill Receivable						
Total 142 · Adams Repair Bill Receivable						
141.1 · Customer Accounts Receivable - Other						
General Journal	10/31/2011	11	GKRB Adjustment Acc...		33,474.91	
General Journal	12/31/2011	12	GKRB Adjustment Acc...	Adjust A/R to actual at 12/31/11	185,631.08	
General Journal	12/31/2011	CPA2...	CPA RECEIVABLE	TO ADJUST ACCOUNTS RECEIVABLE TO END-OF-YEAR ESTIMATE		211,016.43
Total 141.1 · Customer Accounts Receivable - Other					219,105.99	211,016.43
Total 141.1 · Customer Accounts Receivable					219,105.99	211,016.43
141.2 · Backflow Test Receivable						
Total 141.2 · Backflow Test Receivable						
141.3 · Reconnect Fees Receivable						
Total 141.3 · Reconnect Fees Receivable						
141.4 · Late Fees Receivable						
Total 141.4 · Late Fees Receivable						
141.5 · Deposits Receivable						
Total 141.5 · Deposits Receivable						
Due from Irrigation						
Total Due from Irrigation						
12000 · Undeposited Funds						
Total 12000 · Undeposited Funds						
132 · Special Deposits						
132.1 · Electric Deposit						
General Journal	10/31/2011	11			5,165.00	
Total 132.1 · Electric Deposit					5,165.00	0.00

1:43 PM

10/13/15

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2011

Type	Date	Num	Name	Memo	Debit	Credit
132.3 · Legal Retainer					562.24	
General Journal	10/31/2011	11				562.24
General Journal	12/31/2011	CPA2...		TO RECLASS LEGAL FEES	562.24	562.24
Total 132.3 · Legal Retainer						
132 · Special Deposits - Other						
Total 132 · Special Deposits - Other					5,727.24	562.24
Total 132 · Special Deposits						
151 · Plant Materials and Supplies					9,836.57	
General Journal	10/31/2011	11				9,836.57
General Journal	12/31/2011	CPA2...		TO RECLASS SUPPLIES	9,836.57	9,836.57
Total 151 · Plant Materials and Supplies						
174 · Misc. Current and Accrued Asset						
174.1 · Contingent Asset					50,176.67	
General Journal	10/31/2011	11				50,176.67
General Journal	12/31/2011	CPA2...		TO CONSOLIDATE CONTINGENT ASSET & LIABILITY	50,176.67	50,176.67
Total 174.1 · Contingent Asset						
174 · Misc. Current and Accrued Asset - Other					24,288.56	
General Journal	12/31/2011	GKR...		To reclass checks written for BB Irrigation expenses	24,288.56	0.00
Total 174 · Misc. Current and Accrued Asset - Other					74,465.23	50,176.67
Total 174 · Misc. Current and Accrued Asset						
101 · Utility Plant in Service						
303 · Land and Land Rights					5,000.00	
General Journal	10/31/2011	11			5,000.00	0.00
Total 303 · Land and Land Rights						
304 · Structures and Improvements					71,326.00	
General Journal	10/31/2011	11			71,326.00	0.00
Total 304 · Structures and Improvements						
307 · Wells and Springs-Well #1					85,185.00	
General Journal	10/31/2011	11			85,185.00	0.00
Total 307 · Wells and Springs-Well #1						
307.2 · Wells & Springs-Well #2					85,185.00	
General Journal	10/31/2011	11			85,185.00	0.00
Total 307.2 · Wells & Springs-Well #2						
309 · Supply Mains					10,509.00	
General Journal	10/31/2011	11			10,509.00	0.00
Total 309 · Supply Mains						
310 · Power Generation Equipment						

1:43 PM

10/13/15

Accrual Basis

**Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2011**

Type	Date	Num	Name	Memo	Debit	Credit
General Journal	10/31/2011	11			43,971.00	
Total 310 · Power Generation Equipment					43,971.00	0.00
311 · Plumbing Equipment						
General Journal	10/31/2011	11			15,428.00	
Total 311 · Plumbing Equipment					15,428.00	0.00
320 · Water Treatment Equipment						
General Journal	10/31/2011	11			38,056.00	
Total 320 · Water Treatment Equipment					38,056.00	0.00
330 · Dist. Res. & Pipes-Steel Tank						
General Journal	10/31/2011	11			81,480.00	
Total 330 · Dist. Res. & Pipes-Steel Tank					81,480.00	0.00
331 · Transmission & Dist. Lines						
General Journal	10/31/2011	11			675,563.00	
Total 331 · Transmission & Dist. Lines					675,563.00	0.00
333 · Services						
General Journal	10/31/2011	11			57,034.00	
Total 333 · Services					57,034.00	0.00
334 · Meters and Meter Installation						
General Journal	10/31/2011	11			79,882.48	
Total 334 · Meters and Meter Installation					79,882.48	0.00
335 · Hydrants						
General Journal	10/31/2011	11			87,958.00	
Total 335 · Hydrants					87,958.00	0.00
339 · Other Plant and Misc. Equipment						
General Journal	10/31/2011	11			4,109.67	
General Journal	12/31/2011	CPA2...		TO RECLASS CAPITAL ASSET PURCHASES	5,083.97	
Total 339 · Other Plant and Misc. Equipment					9,193.64	0.00
340 · Office Furniture & Equipment						
General Journal	10/31/2011	11			7,912.28	
Total 340 · Office Furniture & Equipment					7,912.28	0.00
101 · Utility Plant in Service - Other						
Total 101 · Utility Plant in Service - Other						
Total 101 · Utility Plant in Service					1,353,683.40	0.00
108 · Accumulated Depreciation						
108.10 · Accum. Depr. Power Gen. Equip.						
General Journal	10/31/2011	11				29,745.00
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION		2,198.00

1:43 PM

10/13/15

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2011

Type	Date	Num	Name	Memo	Debit	Credit
					0.00	31,943.00
Total 108.10 · Accum. Depr. Power Gen. Equip.						
108.11 · Accum. Depr. Pumping Equip.						
General Journal	10/31/2011	11				10,433.00
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION		2,058.00
					0.00	12,491.00
Total 108.11 · Accum. Depr. Pumping Equip.						
108.20 · Accum. Depr. Water Treat. Equip						
General Journal	10/31/2011	11				25,733.00
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION		1,902.00
					0.00	27,635.00
Total 108.20 · Accum. Depr. Water Treat. Equip						
108.30 · Accum. Depr. Dist. Steel Tks						
General Journal	10/31/2011	11				31,203.00
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION		4,074.00
					0.00	35,277.00
Total 108.30 · Accum. Depr. Dist. Steel Tks						
108.31 · Accum. Depr. Trans & Dist. Line						
General Journal	10/31/2011	11				194,224.00
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION		33,778.00
					0.00	228,002.00
Total 108.31 · Accum. Depr. Trans & Dist. Line						
108.33 · Accum. Depr. Services						
General Journal	10/31/2011	11				16,099.00
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION		2,852.00
					0.00	18,951.00
Total 108.33 · Accum. Depr. Services						
108.34 · Accum. Depr. Meters & Install						
General Journal	10/31/2011	11				47,310.00
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION		10,650.00
					0.00	57,960.00
Total 108.34 · Accum. Depr. Meters & Install						
108.35 · Accum. Depr. Hydrants						
General Journal	10/31/2011	11				25,288.00
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION		4,398.00
					0.00	29,686.00
Total 108.35 · Accum. Depr. Hydrants						
108.4 · Accum. Depr. Structures						
General Journal	10/31/2011	11				1,550.00
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION		3,566.00
					0.00	5,116.00
Total 108.4 · Accum. Depr. Structures						
108.7 · Accum. Depr. Wells & Springs						
General Journal	10/31/2011	11				72,566.00
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION		8,520.00
					0.00	81,086.00
Total 108.7 · Accum. Depr. Wells & Springs						
108.9 · Accum. Depr. Supply Mains						
General Journal	10/31/2011	11				3,783.00

1:43 PM

10/13/15

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2011

Type	Date	Num	Name	Memo	Debit	Credit
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION	0.00	526.00
Total 108.9 · Accum. Depr. Supply Mains						4,309.00
108 · Accumulated Depreciation - Other						2,808.00
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION	0.00	2,808.00
Total 108 · Accumulated Depreciation - Other					0.00	535,264.00
Total 108 · Accumulated Depreciation						
162 · Other Current and Accrued Asset					5,086.98	
General Journal	10/31/2011	11		TO RECLASS MISC. ASSETS		5,086.98
General Journal	12/31/2011	CPA2...			5,086.98	5,086.98
Total 162 · Other Current and Accrued Asset						
301 · Organizational Costs						
302 · Accumulated Amortization						
Total 302 · Accumulated Amortization						
301 · Organizational Costs - Other					83,126.07	
General Journal	12/31/2011	CPA2...		TO RECLASS LEGAL FEES PAID FOR FORMATION OF ORGANIZATI...	83,126.07	0.00
Total 301 · Organizational Costs - Other					83,126.07	0.00
Total 301 · Organizational Costs						
122 · Accumulated Amortization						
Total 122 · Accumulated Amortization						
100 · Utility Plant						
Total 100 · Utility Plant						
20000 · *Accounts Payable						3,082.32
Bill	11/11/2011	14680	Florida Utility Group		0.00	
Bill	12/31/2011	State...	Florida Utility Group	VOID:	0.00	
General Journal	12/31/2011		Florida Utility Group	To remove duplicate accts payable acct	0.00	3,082.32
Total 20000 · *Accounts Payable						
Due to Irrigation Corp						
Total Due to Irrigation Corp						
230 · Current and Accrued Liabilities						
235 · Customer Deposits						
235.1 · Interest Payable - Cust Deposit						
Total 235.1 · Interest Payable - Cust Deposit						
235 · Customer Deposits - Other						17,575.43
General Journal	10/31/2011	11			0.00	17,575.43
Total 235 · Customer Deposits - Other						

1:43 PM
 10/13/15
 Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
 As of December 31, 2011

Type	Date	Num	Name	Memo	Debit	Credit
					0.00	17,575.43
Total 235 · Customer Deposits						
241 · Misc. Current and Accrued Liab.						
241.1 · Contingent Liability						
General Journal	10/31/2011	11			50,176.67	321,374.96
General Journal	12/31/2011	CPA2...		TO CONSOLIDATE CONTINGENT ASSET & LIABILITY	50,176.67	321,374.96
Total 241.1 · Contingent Liability						
241.2 · Reg. Assessment Fee Accrual						
General Journal	10/31/2011	11			0.00	4,874.80
Total 241.2 · Reg. Assessment Fee Accrual						
241.3 · Misc Curr. & Accrued Liab-Other						
Total 241.3 · Misc Curr. & Accrued Liab-Other						
241 · Misc. Current and Accrued Liab. - Other						
General Journal	10/31/2011	11			3.00	3.00
General Journal	12/31/2011	CPA2...		TO RECLASS SUPPLIES	3.00	3.00
Total 241 · Misc. Current and Accrued Liab. - Other						
Total 241 · Misc. Current and Accrued Liab.						
230 · Current and Accrued Liabilities - Other						
Total 230 · Current and Accrued Liabilities - Other						
Total 230 · Current and Accrued Liabilities						
231 · Accounts Payable						
General Journal	10/31/2011	11			26,587.03	26,587.03
General Journal	12/31/2011		GKRB Adjustment Acc...	To remove duplicate accts payable acct	26,587.03	26,587.03
Total 231 · Accounts Payable						
24000 · Payroll Liabilities						
Total 24000 · Payroll Liabilities						
224.3 · HOA Loan #3						
Total 224.3 · HOA Loan #3						
224.2 · HOA Loan #2						
Total 224.2 · HOA Loan #2						
224.1 · HOA Loan						
Total 224.1 · HOA Loan						
271 · Contrib. in Aid of Const.						
271.2 · Contrib. in Aid of Const-Other						
Total 271.2 · Contrib. in Aid of Const-Other						
271.1 · Accum. Amort. of CIAC						

1:43 PM

10/13/15

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2011

Type	Date	Num	Name	Memo	Debit	Credit
					39,820.00	
General Journal	10/31/2011	11			39,820.00	0.00
Total 271.1 · Accum. Amort. of CIAC						
271 · Contrib. in Aid of Const. - Other						832,912.00
General Journal	10/31/2011	11			0.00	832,912.00
Total 271 · Contrib. in Aid of Const. - Other					39,820.00	832,912.00
Total 271 · Contrib. in Aid of Const.						
30000 · Opening Balance Equity						
Total 30000 · Opening Balance Equity						
32000 · Unrestricted Net Assets					38,092.94	
General Journal	10/31/2011	11		Beginning balance from Nov 2011 bank statement		54,900.28
General Journal	11/01/2011	1		Adjust Wells Fargo balance to zero	54,900.28	
General Journal	12/31/2011	15		TO RECORD 2010 & 2011 DEPRECIATION	38,665.00	
General Journal	12/31/2011	CPA2...			131,658.22	54,900.28
Total 32000 · Unrestricted Net Assets						
Water Base Rate						
Deposit	11/17/2011			From Nov 2011 bank statement		2,158.36
Deposit	11/17/2011			From Nov 2011 bank statement		1,895.42
Deposit	11/17/2011			From Nov 2011 bank statement		573.50
Deposit	11/21/2011			From Nov 2011 bank statement		826.64
Deposit	11/22/2011			From Nov 2011 bank statement		1,142.69
Deposit	11/30/2011			From Nov 2011 bank statement		2,637.92
General Journal	12/31/2011	14		Combine with metered potable revenue	9,234.53	
Total Water Base Rate					9,234.53	9,234.53
Water Income						
Deposit	12/20/2011			Deposit with no receipt		681.33
Deposit	12/20/2011			Deposit with no receipts		870.00
Deposit	12/20/2011			Deposit with no receipt	3,454.01	1,902.68
General Journal	12/31/2011	14		Combine with metered potable revenue	3,454.01	3,454.01
Total Water Income						
400 · Operating Revenues						
400.1 · Metered Potable Revenue						
General Journal	10/31/2011	11				91,651.84
General Journal	10/31/2011	11				7,501.12
Check	11/02/2011	DEBIT	Wells Fargo		157.87	
Deposit	11/30/2011			Nov Wells Fargo deposits		9,234.53
Deposit	12/31/2011			GKRB adjustment		3,195.16
General Journal	12/31/2011	12	GKRB Adjustment Acc...	Adjust A/R to actual at 12/31/11	3,592.78	185,631.08
General Journal	12/31/2011	15		Adjust Wells Fargo balance to zero	211,016.43	
General Journal	12/31/2011	CPA2...	CPA RECEIVABLE	TO ADJUST ACCOUNTS RECEIVABLE TO END-OF-YEAR ESTIMATE	211,016.43	
Total 400.1 · Metered Potable Revenue					214,767.08	297,213.73
400.2 · Returned Check Fee						

1:43 PM

10/13/15

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2011

Type	Date	Num	Name	Memo	Debit	Credit
Check	11/02/2011	DEBIT	Wells Fargo		12.00	
Total 400.2 · Returned Check Fee					12.00	0.00
400.3 · Backflow Preventer Testing						
Total 400.3 · Backflow Preventer Testing						4,055.00
400.4 · Reconnect Fee						
General Journal	10/31/2011	11			0.00	4,055.00
Total 400.4 · Reconnect Fee						8,816.00
400.5 · Late Payment Fee						
General Journal	10/31/2011	11			0.00	8,816.00
Total 400.5 · Late Payment Fee						
400.6 · Meter Repair						
Total 400.6 · Meter Repair						
400.7 · Repair for damage to system						
Total 400.7 · Repair for damage to system						
400 · Operating Revenues - Other						
General Journal	12/31/2011	14		Combine with metered potable revenue	0.00	12,688.54
Total 400 · Operating Revenues - Other					214,779.08	322,773.27
Total 400 · Operating Revenues						
670 · Bad Debt Expense						
Total 670 · Bad Debt Expense						
Interest Expense						
General Journal	10/31/2011	11			6.00	0.00
Total Interest Expense						
Property Taxes						
General Journal	10/31/2011	11			673.54	0.00
Total Property Taxes						
Repairs and Maintenance ESE						
General Journal	10/31/2011	11			65.00	0.00
Total Repairs and Maintenance ESE						
Suspense						
Total Suspense						
Taxes						
Total Taxes						
401 · Operating Expenses						
600 · Operation and Maintenance						

1:43 PM

10/13/15

Accrual Basis

**Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2011**

Type	Date	Num	Name	Memo	Debit	Credit
615 · Purchased Power						
615.4 · Electric- Meter 14130755						
Total 615.4 · Electric- Meter 14130755						
615.2 · Electric-Office Meter 95956125					550.56	
General Journal	10/31/2011	11			46.12	
Check	11/25/2011	ACH	Sumter Electric		46.12	
Check	11/30/2011	Debit	Sumter Electric Coope...		41.98	
Check	12/31/2011	Debit	Sumter Electric Coope...			
Total 615.2 · Electric-Office Meter 95956125					684.78	0.00
615.3 · Electric-Plant Meter 55403976					13,064.26	
General Journal	10/31/2011	11			808.06	
Check	11/25/2011	ACH	Sumter Electric		808.06	
Check	11/30/2011	Debit	Sumter Electric Coope...		533.51	
Check	12/31/2011	Debit	Sumter Electric Coope...			
Total 615.3 · Electric-Plant Meter 55403976					15,213.89	0.00
615 · Purchased Power - Other						
Total 615 · Purchased Power - Other					15,898.67	0.00
Total 615 · Purchased Power					527.97	
618 · Chemicals						
General Journal	10/31/2011	11			527.97	0.00
Total 618 · Chemicals						
620 · Materials and Supplies					5,445.44	
General Journal	10/31/2011	11			908.36	
Check	12/20/2011	104	Dumont	232054, 235818	9,839.57	
General Journal	12/31/2011	CPA2...		TO RECLASS SUPPLIES	5,086.98	
General Journal	12/31/2011	CPA2...		TO RECLASS MISC. ASSETS		
Total 620 · Materials and Supplies					21,280.35	0.00
621 · Plant Repairs						
Total 621 · Plant Repairs						
631 · Contractual Svcs-Engineering					13,302.74	
General Journal	10/31/2011	11			525.00	
Check	12/20/2011	103	Key Engineering Asso...	11-085		
Total 631 · Contractual Svcs-Engineering					13,827.74	0.00
632 · Contractual Svcs-Accounting						
632.1 · Accounting Fees-Tax Returns					301.00	
General Journal	10/31/2011	11			301.00	0.00
Total 632.1 · Accounting Fees-Tax Returns						
632 · Contractual Svcs-Accounting - Other					2,533.00	
Check	11/15/2011	1299	Rick Carr and Riggs A...			

1:43 PM

10/13/15

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2011

Type	Date	Num	Name	Memo	Debit	Credit
Check	11/30/2011	1299	Rick Carr and Riggs A...		2,533.00	
Total 632 · Contractual Svcs-Accounting - Other					5,066.00	0.00
Total 632 · Contractual Svcs-Accounting					5,367.00	0.00
633 · Contractual Svcs-Legal					75,067.27	
General Journal	10/31/2011	11			10,357.27	
Check	12/13/2011	101A	Rutledge Ecenia, P.A.	Inv. 35597	12,288.56	
Check	12/13/2011	101B	Clayton & McCulloh	153263, 153262	12,000.00	
Check	12/28/2011	106	Donald C. Holmes & A...	Statement		26,587.03
General Journal	12/31/2011		GKRB Adjustment Acc...	To remove duplicate accts payable acct	0.00	
General Journal	12/31/2011		GKRB Adjustment Acc...	To remove duplicate accts payable acct		83,126.07
General Journal	12/31/2011	CPA2...		TO RECLASS LEGAL FEES PAID FOR FORMATION OF ORGANIZATI...	562.24	
General Journal	12/31/2011	CPA2...		TO RECLASS LEGAL FEES		24,288.56
General Journal	12/31/2011	GKR...		To reclass checks written for BB Irrigation expenses		
Total 633 · Contractual Svcs-Legal					110,275.34	134,001.66
634 · Contractual Svcs-Mgmt Fee					12,030.00	
General Journal	10/31/2011	11			3,082.32	
Bill	11/11/2011	14680	Florida Utility Group		0.00	
Bill	12/31/2011	State...	Florida Utility Group	Invoices through 12/31/11 - Company went bankrupt.	15,112.32	0.00
Total 634 · Contractual Svcs-Mgmt Fee					8,281.60	
635 · Contractual Svcs-Testing					8,281.60	0.00
General Journal	10/31/2011	11				
Total 635 · Contractual Svcs-Testing						
636 · Contractual Svcs-Other						3,752.01
636.1 · Customer Work Orders						3,752.01
General Journal	10/31/2011	11			0.00	
Total 636.1 · Customer Work Orders					27,915.59	
636.2 · Contract Labor						5,083.97
General Journal	10/31/2011	11				
General Journal	12/31/2011	CPA2...		TO RECLASS CAPITAL ASSET PURCHASES	27,915.59	5,083.97
Total 636.2 · Contract Labor						
636.3 · Customer Service & Meter Readin						
Total 636.3 · Customer Service & Meter Readin						
636.4 · Lawn Maintenance					450.00	
General Journal	10/31/2011	11			300.00	
Check	12/16/2011	101	Escape Landworks, Inc.	578, 590, 612	750.00	0.00
Total 636.4 · Lawn Maintenance						
636.6 · Plant Monitoring					16,734.60	
General Journal	10/31/2011	11			16,734.60	0.00
Total 636.6 · Plant Monitoring						

1:43 PM

10/13/15

Accrual Basis

Black Bear Reserve Water Corporation General Ledger As of December 31, 2011

Type	Date	Num	Name	Memo	Debit	Credit
636.7 · Professional Fees					3,000.00	
General Journal	10/31/2011	11			281.70	
Check	12/06/2011	98	Orange Reporting	Inv. 60233	900.00	
Check	12/22/2011	105	Gary Morse	BB-11-04	4,181.70	0.00
Total 636.7 · Professional Fees						
636.8 · Contractual Svcs-Other-Other					1,473.46	
General Journal	10/31/2011	11			210.00	
Check	12/08/2011	97	Aallen Bryant & Assoc.	Inv. 2011005547	1,683.46	0.00
Total 636.8 · Contractual Svcs-Other-Other						
636 · Contractual Svcs-Other - Other					2,024.37	
Check	12/08/2011	95	Russell Klemm	Invoice #11RBL-128	375.40	
Check	12/30/2011	ACH	Hampton Inn	Donald Holmes' stat while working on litigation	395.16	
Check	12/30/2011	ACH	Hampton Inn	Will Parker's stay while working on litigation	2,794.93	0.00
Total 636 · Contractual Svcs-Other - Other					54,060.28	8,835.98
Total 636 · Contractual Svcs-Other						
643 · Travel & Expenses					31.07	
Check	12/23/2011	ACH	Publix		162.93	
Check	12/23/2011	ACH	Walgreen's		20.01	
Check	12/28/2011	ACH	Chick-fil-A	Will Parker, Don Holmes, Deb Spicer	99.70	
Check	12/30/2011	ACH	Black Bear Golf Club		313.71	0.00
Total 643 · Travel & Expenses						
650 · Transportation Expenses					1,200.00	
General Journal	10/31/2011	11			1,200.00	0.00
Total 650 · Transportation Expenses						
657 · Insurance-General Liability					1,995.11	
General Journal	10/31/2011	11			202.60	
Check	12/20/2011	102	Sihle Insurance Group	Renewal	2,197.71	0.00
Total 657 · Insurance-General Liability						
661 · Bank Service Charges					261.50	
General Journal	10/31/2011	11			3.00	
Check	11/02/2011	DEBIT	Wells Fargo		172.87	
Check	11/30/2011	Debit	SunTrust		241.78	
Check	12/12/2011	DEBIT	Intuit	check order	41.31	
Check	12/31/2011	Debit	GKRB Adjustment Acc...		720.46	0.00
Total 661 · Bank Service Charges						
667.1 · Regulatory Assessment Fee					4,874.80	
General Journal	10/31/2011	11			4,874.80	0.00
Total 667.1 · Regulatory Assessment Fee						
675 · Miscellaneous Expenses						
675.1 · Telephone Expense						

1:43 PM

10/13/15

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2011

Type	Date	Num	Name	Memo	Debit	Credit
General Journal	10/31/2011	11			65.55	
Total 675.1 · Telephone Expense					65.55	0.00
675.2 · Postage						
General Journal	10/31/2011	11			795.86	
Check	11/28/2011	DEBIT	USPS		46.20	
Check	12/12/2011	ACH	USPS		27.00	
Total 675.2 · Postage					869.06	0.00
675.3 · Licenses and Permits						
Check	12/07/2011	Debit	SunBiz	Filing Annual Corporate Report with State of Florida	61.25	
Total 675.3 · Licenses and Permits					61.25	0.00
675.7 · Office Expense						
General Journal	10/31/2011	11			376.25	
Check	12/22/2011	ACH	Office Depot		90.92	
Check	12/30/2011	ACH	Office Depot		3.21	
Check	12/31/2011	ACH	Office Depot	Printing	462.87	
Total 675.7 · Office Expense					933.25	0.00
675.8 · Computer and Internet Exp.						
General Journal	10/31/2011	11			299.00	
Total 675.8 · Computer and Internet Exp.					299.00	0.00
675.9 · Misc. Expenses-Other						
General Journal	10/31/2011	11			2,710.77	
Check	11/09/2011	1317	Black Bear Golf Club	Donation - Golf Tournament sponsor	1,830.00	
Check	11/30/2011	1317	Black Bear Golf Club	Sponsor golf tournament	1,830.00	
Total 675.9 · Misc. Expenses-Other					6,370.77	0.00
675 · Miscellaneous Expenses - Other						
Total 675 · Miscellaneous Expenses - Other						
Total 675 · Miscellaneous Expenses					8,598.88	0.00
600 · Operation and Maintenance - Other						
Total 600 · Operation and Maintenance - Other						
Total 600 · Operation and Maintenance					262,536.83	142,837.64
401 · Operating Expenses - Other						
Total 401 · Operating Expenses - Other						
Total 401 · Operating Expenses					262,536.83	142,837.64
403 · Depreciation Expense						
General Journal	12/31/2011	CPA2...		TO RECORD 2010 & 2011 DEPRECIATION	38,665.00	
Total 403 · Depreciation Expense					38,665.00	0.00

1:43 PM

10/13/15

Accrual Basis

Black Bear Reserve Water Corporation
General Ledger
As of December 31, 2011

Type	Date	Num	Name	Memo	Debit	Credit
407 · Amortization Expense-Other						
Total 407 · Amortization Expense-Other						
410 · Prior Period Write-Off						
Total 410 · Prior Period Write-Off						
66000 · Payroll Expenses						
Total 66000 · Payroll Expenses						
68600 · Utilities						
Total 68600 · Utilities						
421 · Nonutility Income						
421.1 · Write off of Contingent Liabili						
Total 421.1 · Write off of Contingent Liabili						
421 · Nonutility Income - Other						
Total 421 · Nonutility Income - Other						
Total 421 · Nonutility Income						
80000 · Ask My Accountant						
Total 80000 · Ask My Accountant						
No acct						
Total no acct						
TOTAL					<u>2,718,957.76</u>	<u>2,718,957.76</u>

Jack & Andy's Electric
EC#0002427
848 South Bay Street
Eustis, FL 32726-3272
Phone: (352) 357-4459

*** Bill To ***

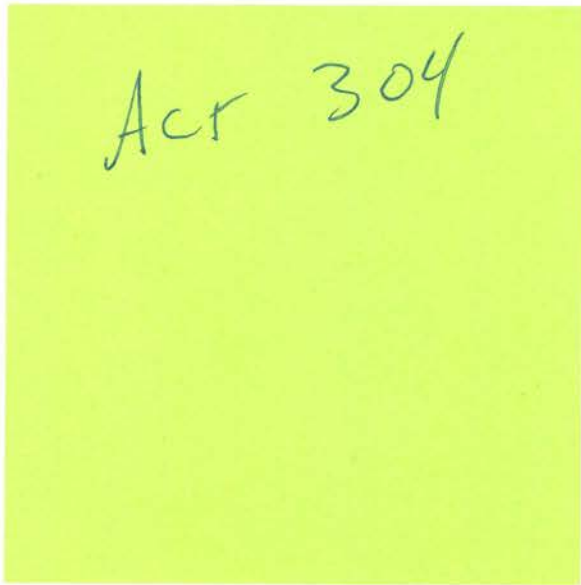
8887 Black Bear Reserve Water Co
PO Box 440
Eustis, FL 32727

06/15/2010
Invoice Number: 20964
Our Job Number: S100347
Black Bear Reserve Water Co
Job Site:
Black Bear Water Reserve
Eustis, FL

(352) 483-9522

Date	Phase	Description	Amount
6/15/2010	Black Bear Reserve	Partial for replacing the entrance lights. Balance to finish \$2,980.00	\$4,000.00

Invoice Total: **\$4,000.00**



WE ACCEPT
VISA, DISCOVER,
AND MASTER CARD

DUE UPON RECEIPT: Monthly late charge of 1.5% after 30-days

Jack & Andy's Electric
EC#0002427
848 South Bay Street
Eustis, FL 32726-3272
Phone: (352) 357-4459

*** Bill To ***

8887 Black Bear Reserve Water Co
PO Box 440
Eustis, FL 32727

08/20/2010
Invoice Number: 21154
Our Job Number: S100540
Black Bear Reserve Water Co
Job Site:
Black Bear Water Reserve Company

(352) 483-9522

Date	Phase	Description	Amount
8/19/2010	Black Bear Water	Disconnected wire at panel. Went to well and found pipe broken in ground. Pulled wire out of pipe. Rolled wire up and taped off pipe. Put dead front back on panel.	\$105.00

Invoice Total: **\$105.00**

OK TO PAY
RD

WE ACCEPT
VISA, DISCOVER,
AND MASTER CARD



BRIAN DEGAGLIA CONSTRUCTION INC.

23155 Outback Lane • Eustis, Florida 32736

CRC # 1326327

Building Your Dreams on a Strong Foundation.

23155 Outback Lane
Eustis, Florida 32736
Phone: 352-267-5723
CRC# 1326327

October 5, 2010

2010-025

Rick

Black Bear Water Reserve Co.
P.O. Box 449
Eustis, Florida 32727-0440

DESCRIPTION

Concrete

554 Sq. Ft. of dig, form, pour, strip and cut with 30' thickened edge

Hours Furnished for Rob Comapcting

Fill 8 Bolards

8' by 4' Stoop outside door, as discussed

AMOUNT

\$	1,906.00
	0.00%
	-
	-
TOTAL	\$ 1,906.00

Make all checks payable to Brian DeGaglia Construction Inc.
THANK YOU FOR YOUR BUSINESS!

Black Bear Reserve Water Company

P.O. Box 440

Eustis, FL 32727-0440

Purchase Order

Date	P.O. No.
9/28/2010	1

Vendor
Brian Degaglias' Construction 23155 Outback Ln. Eustis, FL 32736

Ship To
Black Bear Reserve Water Company P.O. Box 440 Eustis, FL 32727-0440

Item	Description	Qty	Rate	Amount
Plant Foundation	Concrete 554 sq. ft. of dig, form pour, strip, & cut with 30' thickened edge \$1718.00 With one #5 steel. Fill 8 bollards. \$ 60.00 Stoop outside door past the soffit. As discussed 8' X 4' \$ 128.00		1,906.00	1,906.00
			Total	\$1,906.00

--



Engineering Solutions International

www.esi-usa.com

Invoice

116 Ledbury Drive
Longwood, FL 32779
407-682-0817
leccain.esi@gmail.com

Date	Invoice #
9/3/2010	1231

Bill To
Black Bear Water Company PO Box 440 Eustis, FL 32727 Client # 330410.1017

Site:
Black Bear Drinking Water Facility 24525 CR 44A Eustis, FL 32727

D. K. to Roy

[Signature]

11/2/2010

Description	Qty	Rate	Serviced	Amount
Installation of new Point of Entry (POE) tap as required by Florida Department of Environmental Protection and as proposed and approved by Association Board.	1	1,400.00	8/10/2010	1,400.00
Additional Work for POE due to the following: The POE was not in the position nor the depth depicted in the plans. Additional labor and materials were needed to: 1. Manually dig and find the location of the POE. 2. Excavate deeper (five feet depth). 3. Additional concrete and other materials to build a valve box around the corp stop installed at saddle near wet tap.	1	800.00	8/3/2010	800.00
Well Survey = bacts taken to test well to obtain clearance for well from FDEP. The samples did not pass and additional procedures were approved and to get well to pass.	3	45.00		135.00
Chlorine - Delivered and added to 100 HP well. To date, a total of 4 - 55 gallon drums of chlorine have been delivered and added to the well to get it to pass bacteriological tests.	220	2.30		506.00
Chlorine Delivery Fee charged by Chlorine supplier for two different deliveries.	2	12.00		24.00
Labor to inject chlorine into 100 HP well, build water lines from well for blow off well. (Had to purchase a few MJ fittings to attach to well piping and make bend in piping.) Removed flow meter and capped both ends of piping so we can blow off 100 HP well without turning off 7.5 HP well. Blew off well. Well tripped off several times, this item also includes the time troubleshooting the well control panel and circuitry. Labor only. Misc dates.	16	80.00		1,280.00
MJ fittings to blow off well. MJ Flange coupling and MJ 45 degree bend with onelock glands.		380.00	8/24/2010	380.00
Well survey bacts will be started today. If the first bact passes, the rest of the samples will ensue.				

Act 307 wells

Thank you for your business.

Total \$4,525.00

INVOICE



7025 Northwinds Dr. NW
 Concord, NC 28027
 Payment Inquiries 704-788-9800

INVOICE NUMBER: 2888363
 INVOICE DATE: 02/16/12
 DUE DATE: 03/17/12

Please Remit Payment To:

MSC WATERWORKS ORLANDO
 WACHOVIA BANK
 PO BOX 934450
 ATLANTA, GA 31193-4450

Warehouse:

MSC WATERWORKS ORLANDO
 2291 W AIRPORT BLVD
 SANFORD, FL 32771
 TELEPHONE: (407) 688-9191

SOLD TO

BLACK BEAR RESERVE WATER CO.

P.O. BOX 440
 EUSTIS FL 32736

SHIP TO

BLACK BEAR RESERVE WATER CO.

4201 W. OLD US HWY 441
 BLDG B, UNIT 1
 MT DORA FL 32757

BRANCH NO	ORDER NO	SHIPPING METHOD	CUSTOMER NO		TERMS
006	2888363	0	213129		30
PO NO	JOB NAME	JOB NO	SLS	DUE DATE	SHIP DATE
	SHOP		GFP	03/17/12	02/16/12

PRODUCT NO	DESCRIPTION	UOM	QUANTITY	UNIT PRICE	EXTENDED PRICE
AYM16102W22	1" BALL VLV PJCXFIP 6102W-22	EA	4	56.50000	226.00
34RMW18	3/4 RUBBER METER WASHERS 1/8	EA	100	.10000	10.00
RFLSH	LOCK SEAL HEAD W/SEAL	EA	15	1.60000	24.00
RFLSK	LOCK SEAL KEY	EA	2	5.50000	11.00
RFLSS	LOCK SEAL STUD	EA	15	1.50000	22.50

AMOUNT DUE	293.50
TAX	20.55
FREIGHT	.00
FUEL SURCHG/OTH	.00
TOTAL DUE	314.05
UNPAID BALANCE	314.05

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. ALL CLAIMS FOR DAMAGE MUST BE FILED WITH CARRIER.
 ALL SALES ARE SUBJECT TO THE TERMS AND CONDITIONS OF SALE ON THE REVERSE SIDE.

0 * *

314.05+
 8.079.90+
 155.15+
 81.86+

004

8.670.00+



MSC WATERWORKS

MSC WATERWORKS ORLANDO
 WACHOVIA BANK
 PO BOX 934450
 ATLANTA GA
 31193-4450

WAREHOUSE
 MSC WATERWORKS ORLANDO
 2291 W AIRPORT BLVD
 SANFORD FL
 32771
 Phone #407 688 9191

SALES ORDER
 PICK TICKET

PAGE NO.
 1

PAGE NO.
 DOCUMENT NO. 2888363
 DOCUMENT DATE 2/15/12
 CUSTOMER NO. 213129
 WAREHOUSE 006

2/15/12
 13:50:28

ORIGINAL

BLACK BEAR RESERVE WATER CO.
 P. O. BOX 440
 EUSTIS FL
 32736

SHIP TO
 BLACK BEAR RESERVE WATER CO.
 4201 W. OLD US HWY 441
 BLDG B, UNIT 1
 MT DORA FL
 32757

SPECIAL INSTRUCTIONS
 (P)

CUSTOMER P.O. NUMBER: SHOP JOB NAME: SHOP JOB NO.: TJS WTR SALES: KNJ ORDER DATE: 2/15/12 SHIPPING METHOD: OUR TRUCK

QTY	PRODUCT NO./DESCRIPTION	U/M	ORDERED	SHIPPED	B/O	UNIT PRICE	DISCOUNT	EXTENDED AMOUNT
01	AYN16102W22 W4 A 3 1" BALL VLV PICKUP	EA	4	4	0			4 EA
02	34RHW18 W4 B 2 3/4 RUBBER METER WASHERS 1/8	EA	100	100	0			100 EA
03	RFLSH CNT LOCK SEAL HEAD W/SEAL	EA	15	15	0			15 EA
04	RFLSK CNT LOCK SEAL KEY	EA	2	2	0			2 EA
05	RFLSE CNT LOCK SEAL STUD	EA	15	15	0			15 EA

PREPAID NO. CTNS WEIGHT SHIPPED VIA SHIP DATE PICKED BY FILLED BY PACKED BY CHECKED BY AMOUNT TAX % FREIGHT

MERCHANDISE CANNOT BE RETURNED WITHOUT RETURN AUTHORIZATION NUMBER
 Any shortages, damages, or discrepancies concerning this order must be reported within 30 days of delivery date.
 ALL SALES ARE SUBJECT TO THE TERMS AND CONDITIONS OF SALE ON THE REVERSE SIDE

RECEIVED BY: *[Signature]* DATE RECEIVED: 2-16-12

TOTAL DUE

INVOICE



7025 Northwinds Dr. NW
 Concord, NC 28027
 Payment Inquiries 704-788-9800

INVOICE NUMBER: 2888352
 INVOICE DATE: 03/02/12
 DUE DATE: 04/01/12

Please Remit Payment To:

MSC WATERWORKS ORLANDO
 WACHOVIA BANK
 PO BOX 934450
 ATLANTA, GA 31193-4450

Warehouse:

MSC WATERWORKS ORLANDO
 2291 W AIRPORT BLVD
 SANFORD, FL 32771
 TELEPHONE: (407) 688-9191

SOLD TO

BLACK BEAR RESERVE WATER CO.

P.O. BOX 440
 EUSTIS FL 32736

SHIP TO

BLACK BEAR RESERVE WATER CO.

4201 W. OLD US HWY 441
 BLDG B, UNIT 1
 MT DORA FL 32757

BRANCH NO	ORDER NO	SHIPPING METHOD	CUSTOMER NO		TERMS
006	2888352	D	213129		30
PO NO	JOB NAME	JOB NO	SLS	DUE DATE	SHIP DATE
	SHOP	SHOP	RTF	04/01/12	03/02/12

PRODUCT NO	DESCRIPTION	UOM	QUANTITY	UNIT PRICE	EXTENDED PRICE
/09601416889	5/8-2" TRL W/INT HR	EA	60	125.00000	7,500.00

AMOUNT DUE	7500.00
TAX	528.59
FREIGHT	51.31
FUEL SURCHG/OTH	.00
TOTAL DUE	8079.90
UNPAID BALANCE	8,079.90

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. ALL CLAIMS FOR DAMAGE MUST BE FILED WITH CARRIER.
 ALL SALES ARE SUBJECT TO THE TERMS AND CONDITIONS OF SALE ON THE REVERSE SIDE.



P.O. Box 108
Pittsburgh, PA 15230-0108

April 9, 2012

Dear Customer:

Here is the proof of delivery you requested for the shipment with tracking number **028650930003235**. Our records reflect the following information.

This tracking number is 1 out of a 3 multiple-piece shipment. The Master tracking number for this multiple-piece shipment is 028650930003235. If additional signature proof of delivery requests are needed for pieces within this multiple-piece shipment then they must be requested separately.

Delivery Information:

Status:	Delivered	Delivery location:	Mount Dora, FL
Signed for by:	TFOUSER	Delivery date:	Mar 7, 2012 14:08
Service type:	FedEx Ground-U.S.		

NO SIGNATURE IS AVAILABLE

FedEx Ground proof-of-delivery details appear below; however, no signature is currently available for this shipment. Please check again later for a signature.

Shipping Information:

Tracking number:	028650930003235	Ship date:	Mar 2, 2012
		Weight:	33.3 lbs/15.1 kg

Recipient:
MT DORA, FL US

Shipper:
CLEVELAND, NC US

Reference

1528745

Thank you for choosing FedEx Ground.

FedEx Worldwide Customer Service
1.800.GoFedEx 1.800.463.3339

Inv. 2888352

INVOICE



7025 Northwinds Dr. NW
 Concord, NC 28027
 Payment Inquiries 704-788-9800

INVOICE NUMBER: 2889676
 INVOICE DATE: 03/06/12
 DUE DATE: 04/05/12

Please Remit Payment To:

MSC WATERWORKS ORLANDO
 WACHOVIA BANK
 PO BOX 934450
 ATLANTA, GA 31193-4450

Warehouse:

MSC WATERWORKS ORLANDO
 2291 W AIRPORT BLVD
 SANFORD, FL 32771
 TELEPHONE: (407) 688-9191

SOLD TO

BLACK BEAR RESERVE WATER CO.

P.O. BOX 440
 EUSTIS FL 32736

SHIP TO

BLACK BEAR RESERVE WATER CO.

4201 W OLD US HWY 441
 BUILDING B, UNIT 1
 MT DORA FL 32757

BRANCH NO	ORDER NO	SHIPPING METHOD	CUSTOMER NO		TERMS
006	2889676	D	213129		30
PO NO	JOB NAME	JOB NO	SLS	DUE DATE	SHIP DATE
GOLF COURSE	SHOP	SHOP	KMJ	04/05/12	03/06/12

PRODUCT NO	DESCRIPTION	UOM	QUANTITY	UNIT PRICE	EXTENDED PRICE
/09601421317	5/8-2" TRL W/INT HR	EA	1	145.00000	145.00

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. ALL CLAIMS FOR DAMAGE MUST BE FILED WITH CARRIER.
 ALL SALES ARE SUBJECT TO THE TERMS AND CONDITIONS OF SALE ON THE REVERSE SIDE.

AMOUNT DUE	145.00
TAX	10.15
FREIGHT	.00
FUEL SURCHG/OTH	.00
TOTAL DUE	155.15
UNPAID BALANCE	155.15



P.O. BOX 108
Pittsburgh, PA 15230-0108

April 9, 2012

Dear Customer:

The following is the proof-of-delivery for tracking number **028650930004805**.

Delivery Information:

Status:	Delivered	Delivery location:	Mount Dora, FL
Signed for by:	PMCALISTER	Delivery date:	Mar 8, 2012 14:10
Service type:	FedEx Ground-U.S.		

NO SIGNATURE IS AVAILABLE

FedEx Ground proof-of-delivery details appear below; however, no signature is currently available for this shipment. Please check again later for a signature.

Shipping Information:

Tracking number:	028650930004805	Ship date:	Mar 6, 2012
		Weight:	1.6 lbs/0.7 kg

Recipient:
MT DORA, FL US

Shipper:
CLEVELAND, NC US

Reference 1529538

Thank you for choosing FedEx Ground.

FedEx Worldwide Customer Service
1.800.GoFedEx 1.800.463.3339

Inv. 2889676

INVOICE



7025 Northwinds Dr. NW
 Concord, NC 28027
 Payment Inquiries 704-788-9800

INVOICE NUMBER: 2896574
 INVOICE DATE: 03/09/12
 DUE DATE: 04/08/12

Please Remit Payment To:

MSC WATERWORKS ORLANDO
 WACHOVIA BANK
 PO BOX 934450
 ATLANTA, GA 31193-4450

Warehouse:

MSC WATERWORKS ORLANDO
 2291 W AIRPORT BLVD
 SANFORD, FL 32771
 TELEPHONE: (407) 688-9191

SOLD TO

BLACK BEAR RESERVE WATER CO.

P.O. BOX 440
 EUSTIS FL 32736

SHIP TO

BLACK BEAR RESERVE WATER CO.

4201 W OLD US HWY 441
 BUILDING B, UNIT 1
 MT DORA FL 32757

BRANCH NO	ORDER NO	SHIPPING METHOD	CUSTOMER NO	TERMS	
006	2896574	S	213129	30	
PO NO	JOB NAME	JOB NO	SLS	DUE DATE	SHIP DATE
BLACK BEAR	SHOP	SHOP	006	04/08/12	03/09/12

PRODUCT NO	DESCRIPTION	UOM	QUANTITY	UNIT PRICE	EXTENDED PRICE
34MTC	3/4" METER CPLG	EA	17	4.50000	76.50

AMOUNT DUE	76.50
TAX	5.36
FREIGHT	.00
FUEL SURCHG/OTH	.00
TOTAL DUE	81.86
UNPAID BALANCE	81.86

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. ALL CLAIMS FOR DAMAGE MUST BE FILED WITH CARRIER.
 ALL SALES ARE SUBJECT TO THE TERMS AND CONDITIONS OF SALE ON THE REVERSE SIDE.



Proof of Delivery

[Close Window](#)

Dear Customer,

This notice serves as proof of delivery for the shipment listed below.

Tracking Number: 1ZYE43320399723348
Service: UPS Ground
Weight: 7.00 lbs
Shipped/Billed On: 03/08/2012
Delivered On: 03/09/2012 2:24 P.M.
Delivered To: MOUNT DORA, FL, US
Signed By: FOUSER
Left At: Receiver

Thank you for giving us this opportunity to serve you.

Sincerely,

UPS

Tracking results provided by UPS: 04/09/2012 10:23 A.M. ET

[Print This Page](#)

[Close Window](#)

Inv. 2896574

U.S. Water Services Corporation

4939 Cross Bayou Boulevard
New Port Richey, FL 34652

Bill To
Black Bear Reserve Water Corporation PO Box 13 Mount Dora, FL 32757

OK

Invoice

Invoice #	764652
Date	4/5/2012
Due Date	5/6/2012
Account #	2474
P.O. No.	

All service pricing anticipates payment by Check or ACH. Due to additional costs incurred, services paid by credit card will require an additional "pass through" 3% processing fee in order to be accepted.

Project
2474-5 Troubleshoot VFD/elec comp @ WTP

Service Date	Description	Qty or Hours	Unit	Rate	Amount
4/3/2012	Trouble shoot VFD and electrical component at Water Treatment Plant. Materials to Complete Scope of Service	1	LS	38.19	38.19

Please remit payment to the above address. We appreciate your business!

Phone #	Fax #
727-848-8292	727-848-7701

Total	\$38.19
Payments/Credits	\$0.00
Balance Due	\$38.19



4939 Cross Bayou Boulevard
New Port Richey, FL 34652

Invoice

Invoice #	766105
Date	4/30/2012
Due Date	6/10/2012
Account #	2474
P.O. No.	

Bill To
Black Bear Reserve Water Corporation PO Box 13 Mount Dora, FL 32757

All service pricing anticipates payment by Check or ACH. Due to additional costs incurred, services paid by credit card will require an additional "pass through" 3% processing fee in order to be accepted.

Project
2474-5 Troubleshoot VFD/elec comp @ WTP

Service Date	Description	Qty or Hours	Unit	Rate	Amount
4/2/2012	Trouble shoot VFD and electrical component at Water Treatment Plant. Found PSI transducer failed and needing replaced. Made VFD operational from hydro tank mercury switch. Maintenance Technician	10.5	Hours	65.00	682.50
4/6/2012	Continued troubleshooting of VFD for 100HP and all electrical equipment at location. Installed new pressure transmitter. Maintenance Technician	8.5	Hours	65.00	552.50
4/16/2012	Put together electrical report and possible valving arrangement. Maintenance Technician	2	Hours	65.00	130.00
	Materials to Complete Scope of Service	1	LS	199.58	199.58
	Fuel Surcharge related to providing services.	3		7.98	23.94
	Note Previous billing was for hose. (Invoice 764652 \$38.19)				

Please remit payment to the above address. We appreciate your business!

Total \$1,588.52

Phone #	Fax #
727-848-8292	727-848-7701

Payments/Credits \$0.00

Balance Due \$1,588.52



Statement

4/30/2012

4939 Cross Bayou Boulevard
New Port Richey, FL 34652

Black Bear Reserve Water Corporation
PO Box 13
Mount Dora, FL 32757

Account #	Amount Due	Amount Enc.
2474	\$1,588.52	

Date	Transaction	Total	Balance		
04/30/2012	2474-5 Troubleshoot VFD/elec comp @ WTP- INV #766105. Due 06/10/2012. Orig. Amount \$1,588.52.	1,588.52	1,588.52		
Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due	Amount Due
1,588.52	0.00	0.00	0.00	0.00	\$1,588.52

Phone #	Fax #
727-848-8292	727-848-7701

Please indicate on your check which invoice number you are paying. For questions regarding your statement contact Jennifer Guthrie in Accounts Receivable.
Thank you



INVOICE

7025 Northwinds Dr. NW
 Concord, NC 28027
 Payment Inquiries 704-788-9800

INVOICE NUMBER: 2917606
 BILL OF LADING:
 INVOICE DATE: 5/01/12
 DUE DATE: 5/31/12

Please Remit Payment To:
 MSC WATERWORKS COMPANY
 WELLS FARGO
 PO BOX 934450
 ATLANTA, GA 31193-4450

Warehouse:
 MSC WATERWORKS ORLANDO
 2291 W AIRPORT BLVD
 SANFORD, FL 32771
 Telephone: 407-688-9191

SOLD TO
 3898 1 MB 0.404 E0404X I0623 D474952152 P1057769 0001:0001

SHIP TO

Customer Pickup



BLACK BEAR RESERVE WATER CO.
 PO BOX 13
 MOUNT DORA FL 32756-0013

BRANCH NO	FROM CONTRACT	ORDER NO	SHIPPING METHOD	CUSTOMER NO		TERMS
006		2917606	Pickup	213129		NET 30 DAYS
PO NO	JOB NAME	JOB NO	SLS	DUE DATE	SHIP DATE	
	SHOP	SHOP	006	5/31/12	5/01/12	
PRODUCT NO	DESCRIPTION	UOM	QUANTITY	UNIT PRICE	EXTENDED PRICE	
8A236023	8" MJ GV O/L A2360-23 L/ACC	EA	1	820.5100	820.51	
8MS	8" MJ LONG SLEEVE C153	EA	1	91.6900	91.69	
8RALG	8" MJ REGULAR ACC LESS GLAND	EA	4	11.2700	45.08	
84000SG	8" STAR GRIP MJ REST PVC 4008	EA	4	38.2900	153.16	
LUBEQT	QUART LUBE	EA	1	3.7300	3.73	
461SLL	461S SCREW VLV BOX LESS LID	EA	1	32.1600	32.16	
VBLIDW	5-1/4 VB LID M/WATER	EA	1	11.0400	11.04	
186CVP	18X18X6 CONCRETE VLV PAD SQ	EA	1	13.6700	13.67	

AMOUNT DUE	\$1,171.
TAX	\$70.
FREIGHT	\$0.
FUEL SURCHG / OTH	\$0.
TOTAL DUE	\$1,241.

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. AUTHORIZED RETURNS ARE SUBJECT TO RESTOCKING FEES.
 SPECIAL ORDER ITEMS ARE NOT RETURNABLE. ALL CLAIMS MUST BE FILED WITH THE CARRIER.
 ALL SALES ARE SUBJECT TO THE TERMS AND CONDITIONS OF SALE PRINTED ON THIS PAGE AND THE BACK OF PAGE ONE.
 GO GREEN IN 2009. WE CAN FAX OR EMAIL YOUR INVOICES AND STATEMENTS TO YOU. CONTACT YOUR CREDIT MANAGER TO GET THIS STARTED.



Invoice

4939 Cross Bayou Boulevard
New Port Richey, FL 34652

Invoice #	767047
Date	6/30/2012
Due Date	7/30/2012
Account #	2474
P.O. No.	

Bill To
Black Bear Reserve Water Corporation PO Box 13 Mount Dora, FL 32757

All service pricing anticipates payment by Check or ACH. Due to additional costs incurred, services paid by credit card will require an additional "pass through" 3% processing fee in order to be accepted.

Project
2474-6 replace 1/2" ball valve

Service Date	Description	Qty or Hours	Unit	Rate	Amount
5/30/2012	Replace 1/2 ball valve Certified Operator - replace 1/2" ball valve at irrigation tank Scope: replace 1/2" ball valve and 1/2 pipe nipple 1"	2	hr	58.19	116.38

Please remit payment to the above address. We appreciate your business!		Total	\$116.38
Phone #	Fax #	Payments/Credits	\$0.00
727-848-8292	727-848-7701	Balance Due	\$116.38

FLORIDA UTILITY GROUP, LLC

13825 US Highway 19, Suite 302
 Hudson, Florida 34667-1191
 Phone (727) 863-0205
 Fax (727) 869-5913

Invoice

Date	Invoice #
7/6/2011	14108
Due Date	Terms
8/5/2011	Net 30

Bill To
Black Bear Reserve Water Company 13825 US Highway 19, Suite 301 Hudson, FL 34667-1191

P.O. No.

Project

Service Date	Item	Description	QTY	Rate	Amount
7/1/2011	CWVO	Certified Water and/or Wastewater Operator troubleshot generator at WTP and found defective "shut down" and "run" solenoids. Replaced both solenoids with upgraded type as could not locate original style. Verified proper operations.	7.15	65.00	464.75
	Parts / Materials Provided	solenoids (shut down and run)	1	307.82	307.82
Pay online at: https://ipn.intuit.com/login/qb					
Act 310					

NOTICE: INVOICES OVER 45 DAYS WILL RESULT IN REPORTS BEING WITHHELD FROM REGULATORS.

Total	\$772.57
Payments/Credits	\$0.00
Balance Due	\$772.57

FLORIDA UTILITY GROUP, LLC

13825 US Highway 19, Suite 302
Hudson, Florida 34667-1191
Phone (727) 863-0205
Fax (727) 869-5913

Invoice

Date	Invoice #
11/11/2011	14679
Due Date	Terms
12/11/2011	Net 30

Bill To
Black Bear Reserve Water Company 13825 US Highway 19, Suite 301 Hudson, FL 34667-1191

P.O. No.

Project

Service Date	Item	Description	QTY	Rate	Amount
11/2/2011	Generator Maint.	Contacted Triangle to repair the Genset. Overspeed/loss of signal light was lit on panel. Checked unit for speed sensor. Found unit is picking up signal from alt. Reset panel and started engine, unit ran fine. Alternator is slow to charge. Alternator could be failing. Customer did not want to replace alternator at this time.	1	187.78	187.78

NOTICE: INVOICES OVER 45 DAYS WILL RESULT IN REPORTS BEING WITHHELD FROM REGULATORS.

Total	\$187.78
Payments/Credits	\$0.00
Balance Due	\$187.78

FLORIDA UTILITY GROUP, LLC

13825 US Highway 19, Suite 302
 Hudson, Florida 34667-1191
 Phone (727) 863-0205
 Fax (727) 869-5913

Invoice

Date	Invoice #
11/11/2011	14680
Due Date	Terms
12/11/2011	Net 30

Bill To
Black Bear Reserve Water Company 13825 US Highway 19, Suite 301 Hudson, FL 34667-1191

P.O. No.

Project

Service Date	Item	Description	QTY	Rate	Amount
11/7/2011	Gen. Labor	General labor to install CL2 pumps No. 1 and No. 2.	4	65.00	260.00
	Parts / Materials Provided	CL2 Pump No. 1	1	1,143.93	1,143.93
	Parts / Materials Provided	CL2 Pump No. 1 tubing	1	27.02	27.02
	Parts / Materials Provided	CL2 Pump No. 2	1	1,468.93	1,468.93
	Parts / Materials Provided	CL2 Pump No. 2 tubing	1	39.91	39.91
	Parts / Materials Provided	Shelving and associated miscellaneous supplies	1	142.53	142.53

NOTICE: INVOICES OVER 45 DAYS WILL RESULT IN REPORTS BEING WITHHELD FROM REGULATORS.

Total	\$3,082.32
Payments/Credits	\$0.00
Balance Due	\$3,082.32

Bill To
Black Bear Reserve Water Corp. Greenlee, Kurras, Rice & Brown P.O. Box 13 Mount Dora, FL 32757

Triangle Diesel, Inc. 1800 Robie Avenue Mt. Dora, FL 32757 (352) 735-2693 Phone (352) 735-1660 Fax trianglediesel@earthlink.net

Invoice	
Date	6/29/2012
Invoice #	20840
P.O. No.	
Account #	

Item	Qty	Description	Rate	Amount
7271	2	John Deere Gen Set Eng M/N: 6619AF-00 S/N: 026666RC Eng hrs: 177 Battery 8D	298.11	596.22T
Labor	3.25	Sub-Total for Parts Labor (includes shop, field, diagnostic & travel time)	90.00	596.22 292.50T
Mileage	40	Mileage	2.00	80.00
<p>Drove to jobsite, checked engine. Found both batteries boiled dry and heavily sulfated. Removed batteries. Drove to parts store and got two more batteries. Drove back to jobsite, installed batteries and applied corrosion inhibitor on battery terminals and battery cable ends. Started engine to check charging system. Alternator bearings are noisy and failing. Alt is not producing proper voltage and needs to be replaced (alt is motorola 24V). One of the fuel filters is leaking and needs to be replaced. There is also a new battery charger installed since the last time I visited this gen set. It is not the proper type of charger needed and could be the reason for the battery failure.</p>				

mvr#52103 Thank you, we appreciate your business !! Special order parts and electrical items are Non-refundable. Stocked parts returned have a 15% restocking fee and must be returned with original invoice within 30 days of purchase date. Invoices "On Account" are due the 10th of the month following the purchase, otherwise invoices are due upon receipt. A Service charge of 1 1/2% per month (Annual Rate of 18%) on past due balances. All warranties, if any, made with respect to this part(s) are those warranties made by the manufacturer. Dealer makes no warranties express or implied, including, but not limited to, warranties of merchantability and fitness of a particular purpose.	<table border="1"> <tr> <td>Subtotal</td> <td>\$968.72</td> </tr> <tr> <td>Sales Tax (7.0%)</td> <td>\$62.21</td> </tr> <tr> <td>Total</td> <td>\$1,030.93</td> </tr> </table>	Subtotal	\$968.72	Sales Tax (7.0%)	\$62.21	Total	\$1,030.93
Subtotal	\$968.72						
Sales Tax (7.0%)	\$62.21						
Total	\$1,030.93						

emailed Deb. Rick 10/2/12

Bill To *Fi. 383-6458*
 Black Bear Reserve Water Corp.
 Greenlee, Kurras, Rice & Brown
 P.O. Box 13
 Mount Dora, Fl 32757

Triangle Diesel, Inc.
 1800 Robie Avenue
 Mt. Dora, FL 32757
 (352) 735-2693 Phone
 (352) 735-1660 Fax
 trianglediesel@earthlink.net

Invoice	
Date	10/1/2012
Invoice #	21276
P.O. No.	
Account #	

Item	Qty	Description	Rate	Amount
3370	2	John Deere Gen Set En M/N: 6619AF-00 S/N: 026666RC Eng hrs: 187		
1-15761006-1	1	Fuel Filter	15.89	31.78T
		Hand Primer	46.64	46.64T
		Sub-Total for Parts		78.42
Labor	3.25	Labor (includes shop, field, diagnostic & travel time)	90.00	292.50T
Mileage	40	Mileage	2.00	80.00
		<p>Drove to jobsite. Found fuel filters leaking at seams and primer pump leaking. Drove to shop and got filters and primer pump. Bled air from fuel system. Ran engine and checked for leaks. Returned to TDI facility.</p> <p>Unit needs water pump rebuilt and alt replaced. Radiator also needs to be removed and cleaned. Unit also needs to have proper type of battery charger installed. Quote for these repairs was emailed to Wayne 10/01/2012</p>		
<p><i>OK per Rick email 10/2/12 water acet.</i></p>				

mvr#52103 Thank you, we appreciate your business !! Special order parts and electrical items are Non-refundable. Stocked parts returned have a 15% restocking fee and must be returned with original invoice within 30 days of purchase date. Invoices "On Account" are due the 10th of the month following the purchase, otherwise invoices are due upon receipt. A Service charge of 1 1/2% per month (Annual Rate of 18%) on past due balances. All warranties, if any, made with respect to this part(s) are those warranties made by the manufacturer. Dealer makes no warranties express or implied, including, but not limited to, warranties of merchantability and fitness of a particular purpose.	<table border="1"> <tr> <td>Subtotal</td> <td>\$450.92</td> </tr> <tr> <td>Sales Tax (7.0%)</td> <td>\$25.96</td> </tr> <tr> <td>Total</td> <td>\$476.88</td> </tr> </table>	Subtotal	\$450.92	Sales Tax (7.0%)	\$25.96	Total	\$476.88
Subtotal	\$450.92						
Sales Tax (7.0%)	\$25.96						
Total	\$476.88						

Jack & Andy's Electric
EC#0002427
848 South Bay Street
Eustis, FL 32726-3272
Phone: (352) 357-4459

*** Bill To ***

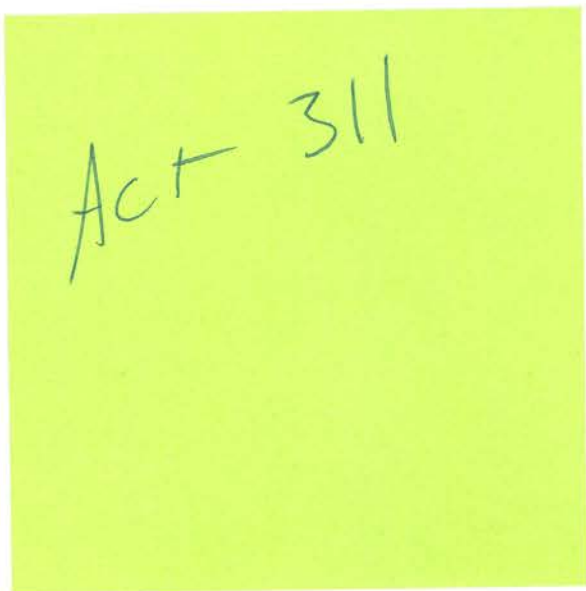
8887 Black Bear Reserve Water Co
PO Box 440
Eustis, FL 32727

06/28/2010
Invoice Number: 20989
Our Job Number: S100326
Black Bear Reserve Water Co
Job Site:
Black Bear Water Reserve
Eustis, FL

(352) 483-9522

Date	Phase	Description	Amount
6/24/2010	Black Bear Reserve	Checked 10 HP pump not running. Contactor is burnt. Replaced contactor and pump is working properly off 60-40 pressure switch.	\$383.00

Invoice Total: **\$383.00**



**WE ACCEPT
VISA, DISCOVER,
AND MASTER CARD**

Jack & Andy's Electric
EC#0002427
848 South Bay Street
Eustis, FL 32726-3272
Phone: (352) 357-4459

*** Bill To ***

07/06/2010
Invoice Number: 21019
Our Job Number: S100451
Black Bear Reserve Water Co
Job Site:
Black Bear Water Reserve
Eustis, FL

8887 Black Bear Reserve Water Co
PO Box 440
Eustis, FL 32727

(352) 483-9522

Date	Phase	Description	Amount
7/1/2010	Black Bear Reserve	Installed flex to pump and removed open circuit. Repaired broken pipe. Tested and it had the correct rotation.	\$250.00

Invoice Total: **\$250.00**

OK to pay.
Rae
Down

WE ACCEPT
VISA, DISCOVER,
AND MASTER CARD

FLORIDA UTILITY GROUP, LLC

13825 US Highway 19, Suite 302
 Hudson, Florida 34667-1191
 Phone (727) 863-0205
 Fax (727) 869-5913

Invoice

Date	Invoice #
9/1/2011	14481
Due Date	Terms
10/1/2011	Net 30

Bill To
Black Bear Reserve Water Company 13825 US Highway 19, Suite 301 Hudson, FL 34667-1191

P.O. No.

Project

Service Date	Item	Description	QTY	Rate	Amount
8/11/2011	Reimb Group	Work Order #1055 - Trouble shoot and repair VFD for 2 days Services performed by Altman Communications		900.00	900.00
		Total Reimbursable Expenses			900.00

NOTICE: INVOICES OVER 45 DAYS WILL RESULT IN REPORTS BEING WITHHELD FROM REGULATORS.

Total	\$900.00
Payments/Credits	\$0.00
Balance Due	\$900.00

U.S. Water

Services Corporation

4939 Cross Bayou Boulevard
New Port Richey, FL 34652

Invoice

Invoice #	768152
Date	7/23/2012
Due Date	8/22/2012
Account #	2474
P.O. No.	

Bill To
Black Bear Reserve Water Corporation PO Box 13 Mount Dora, FL 32757

All service pricing anticipates payment by Check or ACH. Due to additional costs incurred, services paid by credit card will require an additional "pass through" 3% processing fee in order to be accepted.

Project
2474-12 well motor rehab

Service Date	Description	Qty or Hours	Unit	Rate	Amount
7/19/2012	WTP well motor rehab.				
	WTP - Well #2 - 100HP motor VFD	1		6,650.00	6,650.00
	WTP - Install New "Square D" VFD Unit	1		1,250.00	1,250.00
	Labor to Complete Scope of Service	1		1,500.00	1,500.00

Please remit payment to the above address. We appreciate your business!

Phone #	Fax #
727-848-8292	727-848-7701

Total	\$9,400.00
Payments/Credits	\$0.00
Balance Due	\$9,400.00

U.S. Water

Services Corporation

4939 Cross Bayou Boulevard
New Port Richey, FL 34652

Invoice

Invoice #	769021
Date	7/31/2012
Due Date	9/7/2012
Account #	2474
P.O. No.	

Bill To
Black Bear Reserve Water Corporation PO Box 13 Mount Dora, FL 32757

All service pricing anticipates payment by Check or ACH. Due to additional costs incurred, services paid by credit card will require an additional "pass through" 3% processing fee in order to be accepted.

Project
2474-10 Prop WTP Soft Start motor100HP

Service Date	Description	Qty or Hours	Unit	Rate	Amount
7/19/2012	WTP Soft Start Motor for 100HP Well. Scope of work performed by U.S. Water:				
	WTP - Well #2, 100HP motor Soft Start Motor	1		4,600.00	4,600.00
	WTP - Install new "Squared D" Soft Start Unit	1		750.00	750.00
	Labor to Complete Scope of Service - 2 men	1		1,500.00	1,500.00

Please remit payment to the above address. We appreciate your business!

Total \$6,850.00

Phone #	Fax #
727-848-8292	727-848-7701

Payments/Credits \$0.00

Balance Due \$6,850.00



Engineering Solutions International

www.esi-usa.com

116 Ledbury Drive
 Longwood, FL 32779
 407-682-0817
 leecain.esi@gmail.com

Invoice

Date	Invoice #
5/24/2010	1161

Bill To
Black Bear Water Company PO Box 440 Eustis, FL 32727 Client # 330410.1017

Site:
Black Bear Drinking Water Facility 24525 CR 44A Eustis, FL 32727

Act 320

Description	Qty	Rate	Serviced	Amount
Met with board members - reviewed plans, obtained keys, reviewed potential bacteriological sites. Blew off tanks, went through water plant materials and equipment. 2.5 hrs - no additional charge.	2.5	0.00	5/3/2010	0.00
Made copies of plans. Had plans saved on thumb drive in electronic .pdf format. 1.5 hours - no additional charge.	1.5	0.00	5/4/2010	0.00
Performed Condition Inspection. Will create report. 1.5 hours - no additional charge.	1.5	0.00	5/18/2010	0.00
Changed packing in 50 H.P. / adjusted seal to stop spraying from shaft. Shaft is now bleeding the appropriate amount of water onto the shaft seal and packing.	1	80.00	5/18/2010	80.00
Misc Repairs consisting of changing gas chlorine suction line for 50 HP well pump. Found large loops of suction line in attic filled with water causing failure. Injector is still leaking water. See repair notes for gas chlorine system below.	0.5	80.00	5/18/2010	40.00
Called out by Association (Rick) - "Gas chlorine alarm going off". Arrived to find chlorine system in failure. Testing water for chlorine residual = OK so did not have to issue Boil Water Notice for loss of chlorine residual. Found both chlorine cylinder heads filled with water and both injectors leaking water back into suction lines... head venting gas. Took one head apart, dried, cleaned and made adjustments. Put 7.5 H.P. well pump (Well #1) gas chlorine head back into service. Switched injector for well #1 well pump from the 50 H.P. (well #3) well pump. Able to return the chlorination system for well #1 back into service - tested = working well. 5-11-10 = 2.5 hours.	2.5	80.00	5/11/2010	200.00
Remaining chlorine head and injector continued to fail... took to shop for rebuild. Head was rebuilt and put back into service (charge shown below) - casing screws and adjustment screws also replaced. Injector rebuilt (charges shown below) twice but continues to leak and must be replaced. 5-13-10 = 1.5 hours.	1.5	80.00	5/13/2010	120.00
Rebuild gas chlorine cylinder head charge. Quoted to Wayne. OK'ed. Also replaced casing screws and gas adjustment screw at no extra charge.	1	350.00	5/13/2010	350.00
Rebuild gas chlorine injector. Had to rebuild two times to try to get to stop leaking - no charge for second rebuild kit. Injector continues to slowly leak... may be hidden hair line crack in housing. Injector must be replaced... quote to follow.	1	150.00	5/13/2010	150.00

Thank you for your business.	Total
------------------------------	--------------



Engineering Solutions International

116 Ledbury Drive
Longwood, FL 32779
407-682-0817
leecain.esi@gmail.com

www.esi-usa.com

Invoice

Date	Invoice #
5/24/2010	1161

Bill To
Black Bear Water Company PO Box 440 Eustis, FL 32727 Client # 330410.1017

Site:
Black Bear Drinking Water Facility 24525 CR 44A Eustis, FL 32727

Description	Qty	Rate	Serviced	Amount
Started calibration and inspection of CLAVAL relief valve. (A CLAVAL valve opens when the pressure in the water system reaches a high PSI and closes when the pressure is in working range again - helps to avoid tanks and piping from coming apart when the 100 h.p. well pump is in operation). The CLAVAL failed and would not open at all. The diaphragm control also failed even after manual manipulation. The valve was rusted shut. The rust was broken loose, but the valve continued to fail. The valve and the control will need to be rebuilt before the 100 h.p. well pump can safely operate. Quote to rebuild to follow.	1	350.00	5/18/2010	350.00

Thank you for your business.

Total \$1,290.00



Engineering Solutions International
 116 Ledbury Drive
 Longwood, FL 32779
 407-682-0817
 leecain.esi@gmail.com

www.esi-usa.com

Invoice

Date	Invoice #
6/9/2010	1176

Bill To
Black Bear Water Company PO Box 440 Eustis, FL 32727 Client # 330410.1017

Site:
Black Bear Drinking Water Facility 24525 CR 44A Eustis, FL 32727

Description	Qty	Rate	Serviced	Amount
Monthly Operations Services -- Black Bear Reserve Water Facility.	1	600.00	7/1/2010	600.00
Bacteriological - Total Coliform Testing, (Normal Monthly Sampling. Will become five samples as soon as well #2 completes well survey which has started).	4	35.00	7/1/2010	140.00
Replaced gas chlorine injector on 50 HP pump due to cracked housing (leaking on floor). The old injector was rebuilt three times (only charged for one), but the leak to the floor did not stop.	1	585.00	5/31/2010	585.00
Labor to remove and reinstall gas chlorine injector.	1	80.00	5/31/2010	80.00
Two (2) #5 Master locks for gates.	2	0.00	5/27/2010	0.00
Replaced chlorine gas suction line in attic of water plant. Replaced two in-line Tees on suction line. No charge for Tees. Suction line was available onsite.	0.5	80.00	5/31/2010	40.00
Thank you for your business.			Total	\$1,445.00

Engineering Solutions International

116 Ledbury Drive
 Longwood, FL 32779

Invoice

Date	Invoice #
6/9/2010	1199

Bill To
Black Bear Water Company PO Box 440 Eustis, FL 32727 Client # 330410.1017

Ship To
Black Bear Drinking Water Facility 24525 CR 44A Eustis, FL 32727

P.O. No.	Terms	Project
	Net 30	

Item	Description	Est Amt	Prior Amt	Prior %	Qty	Rate	Curr %	Total %	Amount
Misc	Rebuild and repilot 6" CLAVAL pressure relief valve (used for emergency discharge in case of high pressures at water plant). Includes New Pilot System (control valve), new main body kit and pressure gauge. This proposal is a valve rebuild and does not include any hard metal items, stems, seats, etc.	2,685.00			1	2,685.00	100.00%	100.00%	2,685.00

Thank you for your consideration.	Total
	Payments/Credits
	Balance Due

Engineering Solutions International

116 Ledbury Drive
 Longwood, FL 32779

Invoice

Date	Invoice #
6/9/2010	1199

Bill To
Black Bear Water Company PO Box 440 Eustis, FL 32727 Client # 330410.1017

Ship To
Black Bear Drinking Water Facility 24525 CR 44A Eustis, FL 32727

P.O. No.	Terms	Project
	Net 30	

Item	Description	Est Amt	Prior Amt	Prior %	Qty	Rate	Curr %	Total %	Amount
	Note: The rebuild will take some time. The valve and piping will have to be isolated and the valve dismantled. It is imperative that the isolation valves work properly. Work on the nearest isolation valve is needed in order for it to properly seal. We are currently talking with the manufacturer to determine how the valve is constructed. If valve has rubber seats or valve cover, we will propose changing it out if simple cleaning is not the issue. Otherwise the valve will need to be replaced and a valve exercise program put into place to help prevent this from re-occurring.								

Thank you for your consideration.						Total	\$2,685.00
						Payments/Credits	\$0.00
						Balance Due	\$2,685.00

FLORIDA UTILITY GROUP, LLC

13825 US Highway 19, Suite 302
 Hudson, Florida 34667-1191
 Phone (727) 863-0205
 Fax (727) 869-5913

*OK to pay
 Deb
 5/31/12*

Invoice

Date	Invoice #
11/11/2011	14680
Due Date	Terms
12/11/2011	Net 30

Bill To
Black Bear Reserve Water Company 13825 US Highway 19, Suite 301 Hudson, FL 34667-1191

P.O. No.

Project

Service Date	Item	Description	QTY	Rate	Amount
11/7/2011	Gen. Labor	General labor to install CL2 pumps No. 1 and No. 2.	4	65.00	260.00
	Parts / Materials Provided	CL2 Pump No. 1	1	1,143.93	1,143.93
	Parts / Materials Provided	CL2 Pump No. 1 tubing	1	27.02	27.02
	Parts / Materials Provided	CL2 Pump No. 2	1	1,468.93	1,468.93
	Parts / Materials Provided	CL2 Pump No. 2 tubing	1	39.91	39.91
	Parts / Materials Provided	Shelving and associated miscellaneous supplies	1	142.53	142.53

Cap investment

NOTICE: INVOICES OVER 45 DAYS WILL RESULT IN REPORTS BEING WITHHELD FROM REGULATORS.

Total	\$3,082.32
Payments/Credits	\$0.00
Balance Due	\$3,082.32



Engineering Solutions International

116 Ledbury Drive
Longwood, FL 32779

407-682-0817

leecain.esi@gmail.com

www.esi-usa.com

Invoice

Date	Invoice #
8/31/2010	1227

Bill To
Black Bear Water Company PO Box 440 Eustis, FL 32727 Client # 330410.1017

Site:
Black Bear Drinking Water Facility 24525 CR 44A Eustis, FL 32727

Acct 331

O.K. TO PAY
[Signature] 11/2/2010

Description	Qty	Rate	Serviced	Amount
Misc Repairs consisting of Received call from resident at 24923 Sara CT. that he had no water, and that water was bubbling up underneath the sidewalk. ESI call Rick Daun and Prime Plumbing Incorporated (PPI) at 5:30 p.m. on Wednesday August 11, 2010, to investigate. James Hyland w/ PPI immediately dispatched to the scene. was on location within 20 minutes, meeting the homeowner John as arriving. Water was excessively pumping up from underneath the sidewalk. powerful enough that it had lifted and misaligned a large section of the sidewalk. James immediately reported from the site, via cell phone, to Lee Cain that their actually was. visually a large problem occurring. Lee explained he was already in route to help locate isolation valves, etc. James immediately mobilized 3 of PPI's employees along with piping, material, heavy equipment etc. to address the problem at hand. James and Lee attempted to use Black Bears existing as-built / site plans to locate the 8" corporation / isolation valves to stop the flow of water from the break. Shutting off the water system became an issue. The diagrammatic as-built / site plans to locate the 8" corporation / isolation valves proved to be mis-leading in the fact that, in the past, water lines had been re-routed (by others) and not exactly edged and updated (red lined) on site plans. Meanwhile, the crew with PPI had mobilized to site, got tools and equipment in place. The back hoe operator along with another PPI employee, aiding as a visual spotter so as to not destroy other utilities below ground (nighttime) began removing the concrete side walk. Once area of leak was prepped excavation began to locate the source of leak. Meanwhile, once proper valves were located and shutdown to stop the flow of water at leak, materials were located, prepared and assembled to repair piping once exposed and drained down. Once that section of Black Bear was isolated (water shut-down), drainage of the main water lines began. This leak at the lower end of the neighborhood and 4'6" own in the ground took a considerable amount of time. Finally around 1:30 a.m., the water break was exposed, cut out and new piping, valves and fittings were installed. Approximately 20 minutes after final connection was made, valves were re-started and water was introduced back in to system. Lee flushed water and air out of each hydrant from isolated system, for approximately 10 minutes each, to aid in possible future interruptions. Excessive air was found in lines at top of the hill, which took longer to flush. These issues were completed by 2:45 a.m. August 12, 2010. PPI returned at approx. 9:00 a.m.-11:15 a.m. to engineer additional support to repaired assembly to heed off any future disturbances. Once in place, hole was re-filled, sidewalk was re-formed, valve box was put in place, concrete was re-poured to complete sidewalk. Rubble, was		5,718.00	8/12/2010	5,718.00
Thank you for your business.				Total



Engineering Solutions International

www.esi-usa.com

Invoice

116 Ledbury Drive
Longwood, FL 32779

407-682-0817
leeccain.esi@gmail.com

Date	Invoice #
8/31/2010	1227

Bill To
Black Bear Water Company PO Box 440 Eustis, FL 32727 Client # 330410.1017

Site:
Black Bear Drinking Water Facility 24525 CR 44A Eustis, FL 32727

Description	Qty	Rate	Serviced	Amount
removed and hauled off. Called and sent in malfunction report. Created and delivered "Boil Water Notice". BACTs passed posted rescission of "Boil Water Notice" and sent all paperwork and reports to DEP. Job is completed. Lee Cain - 4 Technicians and Backhoe Equipment 2" F.I.P brass lever handled ball valve. 2" PVC M.I.P adapters. 2" schedule 40 PVC pressure 90's, piping, solvents, concrete, etc.				
Thank you for your business.			Total	\$5,718.00

11/2/10 Mtg. w/ Lee Cain
 Greg Paaske
 Rick Dawn

Black Bear - Service Work Order - 2" water main break 8-12-10				
Item	Hours / amount	Rate	Total	Notes
Lee's time - first day	11.25	\$ 120.00	\$ 1,350.00	Call came in at 5:15 pm, drove to site and stayed until 3:30 am the next morning. Flushing all hydrants in affected area. Took Bact's. Emergency rate according to contract.
Lee's time - second day	1.75	\$ 80.00	\$ 140.00	Second day - took bact's. Had to flush hydrants to get residual high enough to take samples. Took samples to lab. Created malfunction report, BWN in office.
Lee's time - third day	1.00	\$ 80.00	\$ 80.00	Third day - took down signs after bact's passed. Created Rescission to BWN. Sent all to DEP with results. Sent all to Black Bear with results.
			\$ -	
Technician 1	9.25	\$ 82.50	\$ 763.13	Rates are discounted from subcontractors normal rates of \$98.00 per tech.
Technician 2	10.50	\$ 82.50	\$ 866.25	returned to frame and pour concrete for sidewalk. Rates are discounted from subcontractors normal rates of \$98.00 per tech.
Technician 3	10.50	\$ 82.50	\$ 866.25	returned to frame and pour concrete for sidewalk. Rates are discounted from subcontractors normal rates of \$98.00 per tech.
Technician 4	7.75	\$ 82.50	\$ 639.38	sent home early. Rates are discounted from subcontractors normal rates of \$98.00 per tech.
			\$ -	
Backhoe	9.50	\$ 75.00	\$ 712.50	Discounted time rates.
Materials	1.00	\$ 225.00	\$ 225.00	2" F.I.P. Brass lever handled ball valve, 2" PVC M.I.P. adapters, 2" schedule 40 pressure 90s, piping, solvents, concrete, framing, box
bacteriological testing	4.00	\$ 35.00	\$ 140.00	2 bact's taken upstream, 2 downstream of break as required by DEP.
			\$ -	
				Additional notes of what was accomplished on this job can be found on the invoice itself. Most of the time was searching for appropriate shut off valves.
Grand total			\$ 5,782.50	

who poured concrete @ plant
 - One pad too small

* Status of 50 HP Repair

Run 100 HP
 Try to clean well casing

Well driller in Ocala Earl's Well Drilling
 - Pull Pump
 - IV
 Clay Valve
 Exercise
 ck. pressure

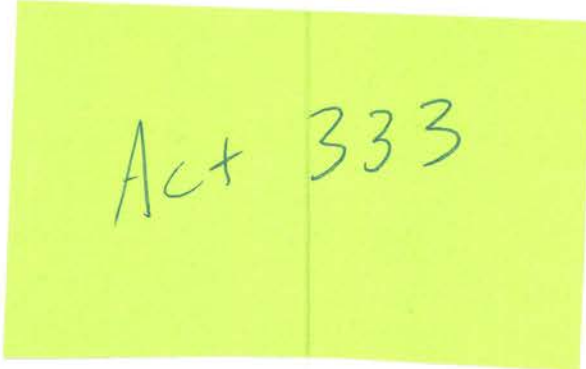
Utility Technicians, Inc.

Water and Sewer Specialty Contractor
State Licensed Utility Contractor #CUCO52605

Invoice

630 GOODBAR AVENUE
UMATILLA, FL 32784
352-669-5822

DATE: 1/26/2010
INVOICE #: 18482



BILL TO:
Black Bear Water Reserve Inc.
PO Box 440
Eustis, FL 32727

P.O. NO. TERMS

QUANTITY	DESCRIPTION	RATE	AMOUNT
1/13/10	Materials, equipment and labor to repair a broken 2" line at the corner of Milford and Danbury from a call from Gary Purdue. Total Materials and Labor	348.32	348.32
1/14/10	Materials, equipment and labor to repair a 3" water line break in the back yard of 24208 Weldon from a call from Gary Purdue. Total Materials and Labor	902.61	902.61

*OK to pay
for above*

Total Balance Due \$1,250.93

BALANCE OVER 30 DAYS SUBJECT TO A 1.5% FINANCE CHARGE.

You can now pay your bill via Visa/Mastercard!
Please call 352-669-5822 and we will be glad to assist you.

Utility Technicians, Inc.

Water and Sewer Specialty Contractor
State Licensed Utility Contractor #CUC052603

630 GOODBAR AVENUE
UMATILLA, FL 32784
352-669-5822

Invoice

DATE 3/16/2010
INVOICE # 19162

BILL TO:

Black Bear Reserve Water Company
PO Box 440
Eustis, FL 32727-0400

P.O. NO.

TERMS

Due on receipt

QUANTITY	DESCRIPTION	RATE	AMOUNT
3/12/10	Materials, equipment and labor to repair a 2" water line break on Kirkland Place.		
	Total Materials and Labor	457.01	457.01

Total Balance Due \$457.01

BALANCE OVER 30 DAYS SUBJECT TO A 1.5% FINANCE CHARGE.

You can now pay your bill via Visa/Mastercard!
Please call 352-669-5822 and we will be glad to assist you.

KBHS, Inc.

13825 US Highway 19, Suite 302
Hudson, Florida 34667-1191

Phone: (727) 643-9593 for service
(727) 863-0205, ext 102 (Jane Newcomb) for billing questions
Fax: (727) 869-5913

Bill To

Black Bear Reserve Water
24525 CR 44A
Eustis, FL 32736

Invoice

Date	Invoice #
9/30/2011	12880

P.O. No.	Project Date
	09/16-19/2011

Quantity	Projects / Parts / Labor	Item	Rate	Amount
	Black Bear Reserve Calusa Drive 09/16/2011 Dispatched to locate water service for new home. Could not locate line, excavated area in accordance to blueprint location for same, still cannot locate. Will dispatch crew on Monday to tap new line.			
8	hours	Labor charges - 2 men	120.00	960.00
1	hours	travel time 2 persons	120.00	120.00
	09/19/2011 Returned to community and tapped new water line for new home. Additionally ran a new line for property next door.			
7	hours	Labor charges - 2 men	120.00	840.00
1	hours	travel time 2 persons	120.00	120.00
1		6" x 1" saddle for C-900	41.28	41.28
1		2" x 1" reducer sch 80	5.44	5.44
1		1" corp stop brass	42.50	42.50
1	CTS	1" tee brass	11.00	11.00
2		3/4" x 1" meter tails brass	8.89	17.78

Total

Payments/Credits

Balance Due

We now accept credit cards.

Total due upon receipt. Overdue accounts subject to a service charge of 2% per month. In the event that suit is necessary to collect the account, customer will be liable for reasonable attorney fees.

Invoice

KBHS, Inc.

13825 US Highway 19, Suite 302
Hudson, Florida 34667-1191

Phone: (727) 643-9593 for service
(727) 863-0205, ext 102 (Jane Newcomb) for billing questions
Fax: (727) 869-5913



Date	Invoice #
9/30/2011	12880

Bill To

Black Bear Reserve Water
24525 CR 44A
Eustis, FL 32736

P.O. No.	Project Date
	09/16-19/2011

Quantity	Projects / Parts / Labor	Item	Rate	Amount
15	feet	1" poly	0.59	8.85
2		1" curb stop CTSxCTS	72.48	144.96

Total	\$2,311.81
Payments/Credits	\$0.00
Balance Due	\$2,311.81

We now accept credit cards.

Total due upon receipt. Overdue accounts subject to a service charge of 2% per month. In the event that suit is necessary to collect the account, customer will be liable for reasonable attorney fees.

INVOICE

MAINLINE SUPPLY COMPANY



7025 Northwinds Dr. NW
Concord, NC 28027
Payment Inquiries 704-788-9800

INVOICE NUMBER: 2665066
BILL OF LADING:
INVOICE DATE: 6/30/10
DUE DATE: 7/30/10

Please Remit Payment To:

MAINLINE - ORLANDO
WACHOVIA BANK
PO BOX 934450
ATLANTA, GA 31193-4450

Warehouse:

MAINLINE - ORLANDO
2291 W AIRPORT BLVD
SANFORD, FL 32771
Telephone: 407-688-9191

SOLD TO
2807 1 MB 0.382 E0446X I0672 D224213586 P566207 0001:0002

SHIP TO

Customer Pickup



BLACK BEAR RESERVE WATER CO.
PO BOX 440
EUSTIS FL 32727-0440

BRANCH NO	ORDER NO	SHIPPING METHOD	CUSTOMER NO		TERMS
006	2665066	Pickup	213129		NET 30 DAYS
PO NO	JOB NAME	JOB NO	SLS	DUE DATE	SHIP DATE
	SHOP	SHOP	KMJ	7/30/10	6/30/10
PRODUCT NO	DESCRIPTION	UOM	QUANTITY	UNIT PRICE	EXTENDED PRICE
58GIHRHPRO	5/8" REG SG TRL4/6 INT HRHP 495.9 D3500161D HERSEY	EA	10	115.0000	1,150.00
5834430IHRHPNSF	5/8X3/4 430II EB MTR SG TRL6 BB I-HRHP VOGS29294	EA	1	160.0000	160.00
30894	QUART RAIN-R-SHINE CEMENT	EA	1	12.0000	12.00

Paid 7/9/10
CK #1170

Acct. 334

AMOUNT DUE	\$1,322
TAX	\$92
FREIGHT	\$0
FUEL SURCHG / OTH	\$0
TOTAL DUE	\$1,414

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. ALL CLAIMS FOR DAMAGE MUST BE FILED WITH CARRIER.
ALL SALES ARE SUBJECT TO THE TERMS AND CONDITIONS OF SALE ON THE REVERSE SIDE.

GO GREEN IN 2009. WE CAN FAX OR EMAIL YOUR
INVOICES AND STATEMENTS TO YOU. CONTACT YOUR
CREDIT MANAGER TO GET THIS STARTED.



INVOICE

INVOICE NUMBER: 2671602

BILL OF LADING:

INVOICE DATE: 8/09/10

DUE DATE: 9/08/10

Please Remit Payment To:

MSC WATERWORKS ORLANDO
 WACHOVIA BANK
 PO BOX 934450
 ATLANTA, GA 31193-4450

Warehouse:

MSC WATERWORKS ORLANDO
 2291 W AIRPORT BLVD
 SANFORD, FL 32771
 Telephone: 407-688-9191

7025 Northwinds Dr. NW
 Concord, NC 28027
 Payment Inquiries 704-788-9800

SOLD TO
 2390 1 MB 0.382 E0053 I0077 D237997039 P594001 0002:0002

SHIP TO

BLACK BEAR RESERVE WATER CO.
 24525 CR 44A
 EUSTIS, FL 32736



BLACK BEAR RESERVE WATER CO.
 PO BOX 440
 EUSTIS FL 32727-0440

BRANCH NO	ORDER NO	SHIPPING METHOD	CUSTOMER NO		TERMS
006	2671602	KEITH JONES	213129		NET 30 DAYS
PO NO	JOB NAME	JOB NO	SLS	DUE DATE	SHIP DATE
	SHOP	SHOP	KMJ	9/08/10	8/09/10
PRODUCT NO	DESCRIPTION	UOM	QUANTITY	UNIT PRICE	EXTENDED PRICE
58GRTRL6RCM	5/8" REG SG TRL4/6 5"W 495.9 D35001613-RCM HERSEY	EA	20	58.0000	1,160.00
58GIHRHPRO	5/8" REG SG TRL4/6 INT HRHP 495.9 D3500161D HERSEY	EA	20	115.0000	2,300.00

AMOUNT DUE	\$3,460.
TAX	\$242.
FREIGHT	\$0.
FUEL SURCHG / OTH	\$0.
TOTAL DUE	\$3,702.

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. AUTHORIZED RETURNS ARE SUBJECT TO RESTOCKING FEES.
 SPECIAL ORDER ITEMS ARE NOT RETURNABLE. ALL CLAIMS MUST BE FILED WITH THE CARRIER.
 ALL SALES ARE SUBJECT TO THE TERMS AND CONDITIONS OF SALE PRINTED ON THIS PAGE AND THE BACK OF PAGE ONE.
 GO GREEN IN 2009. WE CAN FAX OR EMAIL YOUR INVOICES AND STATEMENTS TO YOU. CONTACT YOUR CREDIT MANAGER TO GET THIS STARTED.



INVOICE

INVOICE NUMBER: 2668827
 BILL OF LADING:
 INVOICE DATE: 8/10/10
 DUE DATE: 9/09/10

7025 Northwinds Dr. NW
 Concord, NC 28027
 Payment Inquiries 704-788-9800

Please Remit Payment To:
 MSC WATERWORKS ORLANDO
 WACHOVIA BANK
 PO BOX 934450
 ATLANTA, GA 31193-4450

Warehouse:
 MSC WATERWORKS ORLANDO
 2291 W AIRPORT BLVD
 SANFORD, FL 32771
 Telephone: 407-688-9191

SOLD TO
 2390 1 MB 0.382 E0053X I0076 D237997031 P594001 0001:0002

SHIP TO



Customer Pickup

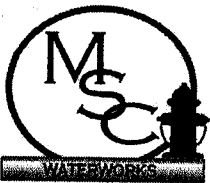


BLACK BEAR RESERVE WATER CO.
 PO BOX 440
 EUSTIS FL 32727-0440

BRANCH NO	ORDER NO	SHIPPING METHOD	CUSTOMER NO		TERMS
006	2668827	Pickup	213129		NET 30 DAYS
PO NO	JOB NAME	JOB NO	SLS	DUE DATE	SHIP DATE
JAMES	SHOP	SHOP	KMJ	9/09/10	8/10/10
PRODUCT NO	DESCRIPTION	UOM	QUANTITY	UNIT PRICE	EXTENDED PRICE
1120MFKIT	1-1/2" BRS OVAL METER FLG PACK W/2 FLGS,GSKTS,B&N'S 379-2005	EA	1	38.0000	38.00
RFLSH	LOCK SEAL HEAD W/SEAL	EA	40	1.6000	64.00
RFLSS	LOCK SEAL STUD	EA	40	1.5000	60.00
RFLSK	LOCK SEAL KEY	EA	2	5.5000	11.00

AMOUNT DUE	\$173.
TAX	\$12.
FREIGHT	\$0.
FUEL SURCHG / OTH	\$0.
TOTAL DUE	\$185.

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. AUTHORIZED RETURNS ARE SUBJECT TO RESTOCKING FEES.
 SPECIAL ORDER ITEMS ARE NOT RETURNABLE. ALL CLAIMS MUST BE FILED WITH THE CARRIER.
 ALL SALES ARE SUBJECT TO THE TERMS AND CONDITIONS OF SALE PRINTED ON THIS PAGE AND THE BACK OF PAGE ONE.
 GO GREEN IN 2009. WE CAN FAX OR EMAIL YOUR INVOICES AND STATEMENTS TO YOU. CONTACT YOUR CREDIT MANAGER TO GET THIS STARTED.



INVOICE

INVOICE NUMBER: 2696528
 BILL OF LADING:
 INVOICE DATE: 9/03/10
 DUE DATE: 10/03/10

7025 Northwinds Dr. NW
 Concord, NC 28027
 Payment Inquiries 704-788-9800

Please Remit Payment To:
 MSC WATERWORKS ORLANDO
 WACHOVIA BANK
 PO BOX 934450
 ATLANTA, GA 31193-4450

SOLD TO
 1028 1 MB 0.382 E0176X 10310 D246333217 P612569 0001:0001



BLACK BEAR RESERVE WATER CO.
 PO BOX 440
 EUSTIS FL 32727-0440

SHIP TO

MSC WATERWORKS ORLANDO
 2291 W AIRPORT BLVD
 SANFORD, FL 32771
 Telephone: 407-688-9191
 BLACK BEAR RESERVE WATER CO.
 24525 CR 44A
 EUSTIS, FL 32736

BRANCH NO	ORDER NO	SHIPPING METHOD	CUSTOMER NO	TERMS	
006	2696528	Our Truck	213129	NET 30 DAYS	
PO NO	JOB NAME	JOB NO	SLS	DUE DATE	
JAMES	SHOP	SHOP	KMJ	10/03/10	
PRODUCT NO	DESCRIPTION	UOM	QUANTITY	UNIT PRICE	EXTENDED PRICE
58GIHRHPRO	5/8" REG SG TRL4/6 INT HRHP 495.9 D3500161D HERSEY	EA	20	115.0000	2,300.00
58GRIHRHPRCM	5/8" REG SG TRL4/6 INT HRHP D3500161D-RCM HERSEY	EA	20	118.0000	2,360.00

AMOUNT DUE	\$4,660.00
TAX	\$326.20
FREIGHT	\$0.00
FUEL SURCHG / OTH	\$0.00
TOTAL DUE	\$4,986.20

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. AUTHORIZED RETURNS ARE SUBJECT TO RESTOCKING FEES.
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INVOICE



**7025 Northwinds Dr. NW
Concord, NC 28027
Payment Inquiries 704-788-9800**

**INVOICE NUMBER: 2949407
BILL OF LADING:
INVOICE DATE: 7/19/12
DUE DATE: 8/22/12**

**Please Remit Payment To:
FORTILINE, INC
WELLS FARGO
PO BOX 934450
ATLANTA, GA 31193-4450**

**Warehouse:
FORTILINE ORLANDO
2291 W AIRPORT BLVD
SANFORD, FL 32771
Telephone: 407-688-9191**

SOLD TO
4311 1 MB 0.404 E0072X I0096 D517630253 P1130516 0001:0001

SHIP TO



Customer Pickup



BLACK BEAR RESERVE WATER CO.
PO BOX 13
MOUNT DORA FL 32756-0013

BRANCH NO	FROM CONTRACT	ORDER NO	SHIPPING METHOD	CUSTOMER NO	TERMS
006		2949407	Pickup	213129	NET 30 DAYS
PO NO	JOB NAME	JOB NO	SLS	DUE DATE	SHIP DATE
IRRIGATION	SHOP	SHOP	GFP	8/22/12	7/19/12
PRODUCT NO	DESCRIPTION	UOM	QUANTITY	UNIT PRICE	EXTENDED PRICE
34RMW	3/4 RUBBER METER WASHER 1/8 ***** ORDER AND DROOP SHIP BALANCE TO OFFICE ATTN RICK ***** CHECK WITH HERSEY REFERENCE REGISTER PINS/LOCKS *****	EA	100	.2500	25.0
5834430GPPRCM	5/8X3/4 430II MTR SG TRL6 BB PITPAD RECLAIM V0G02924-RCM	EA	6	49.0000	294.0
34MTC	3/4" METER CPLG	EA	11	4.5000	49.5
34FMW16	3/4 1/16 FIBER METER WASHER	EA	100	.1500	15.0
RFLSS	LOCK SEAL STUD	EA	20	1.5000	30.0
RFLSH	LOCK SEAL HEAD W/SEAL	EA	20	1.6000	32.0

AMOUNT DUE	\$445.5
TAX	\$26.7
FREIGHT	\$0.0
FUEL SURCHG / OTH	\$0.0
TOTAL DUE	\$472.2

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. AUTHORIZED RETURNS ARE SUBJECT TO RESTOCKING FEES.
SPECIAL ORDER ITEMS ARE NOT RETURNABLE. ALL CLAIMS MUST BE FILED WITH THE CARRIER.
ALL SALES ARE SUBJECT TO THE TERMS AND CONDITIONS OF SALE PRINTED ON THIS PAGE AND THE BACK OF PAGE ONE.
GO GREEN IN 2009. WE CAN FAX OR EMAIL YOUR INVOICES AND STATEMENTS TO YOU. CONTACT YOUR CREDIT MANAGER TO GET THIS STARTED.

CREDIT MEMO



**7025 Northwinds Dr. NW
Concord, NC 28027
Payment Inquiries 704-788-9800**



**INVOICE NUMBER: 2947211
BILL OF LADING:
INVOICE DATE: 7/16/12
DUE DATE: 8/16/12**

**Please Remit Payment To:
FORTILINE, INC
WELLS FARGO
PO BOX 934450
ATLANTA, GA 31193-4450**

**Warehouse:
FORTILINE ORLANDO
2291 W AIRPORT BLVD
SANFORD, FL 32771
Telephone: 407-688-9191**

**SOLD TO
2728 1 MB 0.404 E0210X 10298 D515004976 P1129397 0001:0001**

SHIP TO

Customer Pickup



**BLACK BEAR RESERVE WATER CO.
PO BOX 13
MOUNT DORA FL 32756-0013**

BRANCH NO	FROM CONTRACT	ORDER NO	SHIPPING METHOD	CUSTOMER NO	TERMS
006	2909179	2947211	Pickup	213129	NET 30 DAYS
PO NO	JOB NAME	JOB NO	SLS	DUE DATE	SHIP DATE
	SHOP	SHOP	GFP	8/16/12	7/16/12
PRODUCT NO	DESCRIPTION	UOM	QUANTITY	UNIT PRICE	EXTENDED PRICE
18GIHRHPRO	5/8" REG SG TRL4/6 INT HRHP 495.9 D3500161D HERSEY	EA	-33	125.0000	-4,125.00

AMOUNT DUE	-\$4,125.00
TAX	-\$247.50
FREIGHT	\$0.00
FUEL SURCHG OTI	\$0.00
TOTAL DUE	-\$4,372.50

NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION. AUTHORIZED RETURNS ARE SUBJECT TO RESTOCKING FEES.
SPECIAL ORDER ITEMS ARE NOT RETURNABLE. ALL CLAIMS MUST BE FILED WITH THE CARRIER.
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GO GREEN IN 2009. WE CAN FAX OR EMAIL YOUR INVOICES AND STATEMENTS TO YOU. CONTACT YOUR CREDIT MANAGER TO GET THIS STARTED.

KBHS, Inc.

13825 US Highway 19, Suite 302
 Hudson, Florida 34667-1191

Phone: (727) 643-9593 for service
 (727) 863-0205, ext 102 (Jane Newcomb) for billing questions
 Fax: (727) 869-5913

Bill To

Black Bear Reserve Water
 24525 CR 44A
 Eustis, FL 32736

Invoice

Date	Invoice #
9/30/2011	12882



P.O. No.	Project Date
	09/19/2011

Quantity	Projects / Parts / Labor	Item	Rate	Amount
	Black Bear Clubhouse - Fire Hydrant			
	Repaired 2" leak coming from fire hydrant, next to the clubhouse. Replaced all new pipe from 90 on out. Verified no more leaks.			
1	hours	Labor charges - 2 men	120.00	120.00
2	hours (after 4:30pm)	Labor-emergency 2 men	180.00	360.00
1	hours	travel time 2 persons	120.00	120.00
1		2" male adapters pvc sch 40	1.05	1.05
4	feet	2" pvc pipe sched 40	0.86	3.44
2		2" 90 schedule 40	1.64	3.28

Act 335

Total	\$607.77
Payments/Credits	\$0.00
Balance Due	\$607.77

MAINLINE SUPPLY COMPANY



MAINLINE - ORLANDO
 WACHOVIA BANK
 PO BOX 934450
 ATLANTA GA
 31193-4450

WAREHOUSE
 MAINLINE - ORLANDO
 2291 W AIRPORT BLVD
 SANFORD FL 32771
 Phone #407 688 9191

SALES ORDER
 PICK TICKET

PAGE NO.
 DOCUMENT NO. C.O.D.
 DOCUMENT DATE 2504475
 CUSTOMER NO. 1728/10
 WAREHOUSE 202225
 COPY 006

REPR.
 1/28/10
 11:13:0

CASH SALE ORLANDO
 2291 W. AIRPORT BLVD
 SANFORD FL 32771

SHIP TO
 CASH SALE ORLANDO
 2291 W AIRPORT BLVD
 SANFORD FL 32771

SPECIAL INSTRUCTIONS
 Pd Ok # 1076

CUSTOMER P.O. NUMBER	JOB NAME	JOB NO.	WTR	SALES	ORDER DATE	SHIPPING METHOD
BLACK BEAR	SHOP	SHOP	GJB	006	1/28/10	PICKUP

LINE	PRODUCT NO. / DESCRIPTION	U/M	ORDERED	SHIPPED	B/O	UNIT PRICE	DISCOUNT	EXTENDED AMOUNT
001	AHRSK STREET MACHINE COMPLETE	EA	1	1	0	5500.00000		5500.0
002	IAEZMOBILE EZ READER MOBILE W/MAPPING	EA	1	0	V	N/C		N/C
003	HRMMPSW MICROSOFT MAP POINT SOFTWARE	EA	1	0	V	N/C		N/C
004	/09600867430 EZ READER TO QUICK BOOKS SW	EA	1	0	V	N/C		N/C

Only Rec'd Item - 01.

Handwritten signatures and initials

Act 340

ALL CASH SALES ARE FINAL. NO REFUNDS NO RETURNS.

<input type="checkbox"/> PREPAID	NO. CTNS	WEIGHT	SHIPPED VIA	SHIP DATE	PICKED BY	FILLED BY	PACKED BY	CHECKED BY	AMOUNT	5,500.0
<input type="checkbox"/> COLLECT				1/28/10					TAX	385.0
<input type="checkbox"/> PICK UP									FREIGHT	.0

MERCHANDISE CANNOT BE RETURNED WITHOUT RETURN AUTHORIZATION NUMBER
 Any shortages, damages, or discrepancies concerning this order must be reported within 30 days of delivery date.
 RECEIVED BY END OF ORDER DATE RECEIVED 1-28-10
TOTAL DUE 5,885.0

InSight

21801 CR455 Clermont FL 34711



Wire Management Systems

352-394-7889

Invoice

Date	Number
Jan 19, 2010	8144

To: **Black Bear Reserve Water Co.**
24525 CR 44A
Eustis, FL 32736

Quote Number

Customer Telephone	Project	Sales Rep.
352-483-9522		

Quantity	Description	Unit Price	Extension
2.50	Service call. Charge is minimum \$99.00 to cover trip charge and first hour. Each additional hour is \$99.00 Does not cover parts.	99.00	247.50
1.00	Set Up And Processing Fee For Monitoring	99.00	99.00
1.00	1/4 Monitoring Fee	65.14	65.14
	Adam Removed Phone System, Straightened Up Wires And Tested Phone And Fax Lines		

ok to pay
 Check No:

Total Contract Amount 411.64
Sales Tax 24.26
Total Paid On Contract
Total Due This Invoice \$ 435.90

*Rich
 Akesh*

1/28/10

END OF ORDER

MAINLINE

SUPPLY COMPANY



PAGE NO. 1

MAINLINE - ORLANDO
 WACHOVIA BANK
 PO BOX 934450
 ATLANTA GA 31193-4450

WAREHOUSE
 MAINLINE - ORLANDO
 2291 W AIRPORT BLVD
 SANFORD FL 32771
 Phone #407 688 9191

PAGE NO.
 DOCUMENT NO. C.O.D.
 DOCUMENT DATE 2604475
 CUSTOMER NO. 2/26/10
 WAREHOUSE 202225

REPRINT
 2/26/10
 8:16:23

COPY

CASH SALE ORLANDO
 2291 W. AIRPORT BLVD
 SANFORD FL 32771

SHIP TO
 CASH SALE ORLANDO
 2291 W AIRPORT BLVD
 SANFORD FL 32771

SPECIAL INSTRUCTIONS

CUSTOMER P.O. NUMBER	JOB NAME	JOB NO.	WTR	SALES	ORDER DATE	SHIPPING METHOD	ORIGINAL ORDER
BLACK BEAR	SHOP	SHOP	GJD	KNJ	1/28/10	PICKUP	2604475

LINE /	PRODUCT NO. / DESCRIPTION	U/M	ORDERED	SHIPPED	B/O	UNIT PRICE	DISCOUNT	EXTENDED AMOUNT
01	IAEZREAD EZ READER-6 ROUTE MGR SOFTWARE	EA	1	1	0	N/C		N/C
02	IAEZMOBILE EZ READER MOBILE W/MAPPING	EA	1	1	0	4150.00000		4150.00
03	HRMMPSW MICROSOFT MAP POINT SOFTWARE	EA	1	1	0	N/C		N/C
04	/09600867948 EZ READER TO QUICK BOOKS SW	EA	1	0	1	N/C		N/C

*UNINSTALL
 OLD COPY BEFORE
 INSTALLING NEW
 6 METERS
 ARE THERE*

*Already
 Paid 2-1-10
 JB*

ALL CASH SALES ARE FINAL. NO REFUNDS NO RETURNS

<input type="checkbox"/> PREPAID	NO. CTNS	WEIGHT	SHIPPED VIA	SHIP DATE	PICKED BY	FILLED BY	PACKED BY	CHECKED BY	AMOUNT	4,150.00
<input type="checkbox"/> COLLECT				1/28/10					TAX	290.50
<input type="checkbox"/> PICKUP									FREIGHT	00

MERCHANDISE CANNOT BE RETURNED WITHOUT RETURN AUTHORIZATION NUMBER
 Any shortages, damages or discrepancies concerning this order must be reported within 30 days of delivery

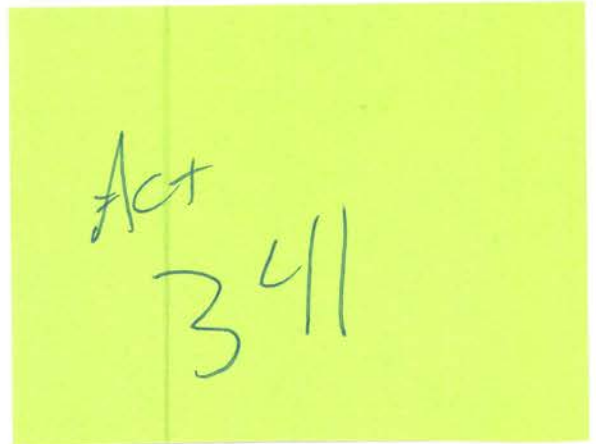
RECEIVED BY *[Signature]* END OF ORDER

DATE RECEIVED

TOTAL DUE 4,440.50

**Schedule 1.1
Asset Listing**

1. Land - TRACT M, UPSON DOWNS, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 36, PAGE 4, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.
2. One (1) - Four inch (4") well constructed 1998 with Black Steel casing; 7.5 gpm Goulds pump; 7.5 hsp submersible motor
3. One (1) - Eight inch (8") well constructed 1998 with Black Steel casing; 500 gpm Deming pump; 50 hsp vertical turbine motor
4. 150kW John Deer Generator
5. 250 gallon fuel storage tank
6. One (1) - 165-gallon sodium hypochlorite storage tank, inside of a 300-gallon spill containment tank, housed in the chlorine room;
7. Two (2) Pulsatron Series E metering pumps: One Model LE13 with 0.5 gallons per hour (gph) capacity for Well #1 (70 gpm), and one Model LEH5 with 3.15 gph capacity for Well #2 (500 gpm), housed in the chlorine room.
8. One (1) emergency shower/eyewash facility is immediately outside of the chlorine room.
9. Forty-four (44) fire hydrants located throughout the water distribution system.
10. Three (3) water storage tanks consisting of:
 - a. Two (2) 15,000 gallon steel hydropneumatic ground storage tanks; and,
 - b. One (1) 6,000 gallon steel hydropneumatic ground storage tank.
11. Two (2) flow meters: 3" meter and 6" meter
12. 59,180 linear feet of PVC transmission distribution mains and service lines consisting of 2"; 4"; 6"; and 8" lines.
13. Kawasaki Mule 2510 ATV vehicle for maintenance and meter reading
14. 292 water meters located at each customer residence
15. Water treatment utility building (Structure) including pump house and chlorine room
16. Supply mains
17. Office furniture and equipment consisting of:
 - a. Desk at WTP
 - b. Laptop computer
 - c. Desktop computer
 - d. Meter reading equipment
18. Air compressor at WTP
19. Rebuilt motors at WTP
20. Various fittings and hardware at WTP
21. Tool box at WTP
22. Regal Dual Cylinder scale at WTP
23. Power Craft Pro 6" bench grinder at WTP



Act
341

RETAIL PURCHASE ORDER

V 1039



Mid State New Holland, Inc.

1255 C.R. 44E
Eustis, FL 32736

SALES, SERVICE & PARTS
(352) 357-7930
(352) 357-7830 FAX

Date 3/22/2010
Customer BLACK BEAR RESERVE WATER CO. INC.
Address P.O. BOX 440
EUSTIS FL 32736
Physical Address (if different) 24525 CR 44A
Phone _____

Qty.	Model No.	N/U	Description	Stock Number #	Serial Number #	CASH PRICE
1	2510	U	KAWASAKI M110E	91635	15276060	3000.00

SAFETY FRAMES (ROPS) ARE REQUIRED ON TRACTORS.
PURCHASER MUST CHECK BOX IF ROPS REJECTED.

BILL OF SALE FOR PROPERTY TAKEN IN TRADE

For value received I/we hereby bargain and sell, grant and deliver to DEALER named above

YEAR	MODEL	DESCRIPTION	STK #	SERIAL NO.	AMOUNT	CASH PRICE	
					\$	\$ 3000.00	
					\$	VALUE OF TRADE-IN	\$ -
					\$	SALES TAX	
					\$	COUNTY: <u>LAKE</u>	
					\$	%: <u>7</u>	\$ 210.00
					\$	TOTAL CASH PRICE	\$ 3210.00
					\$	CASH DOWN PAYMENT	\$ -
					\$	BALANCE DUE	\$ 3210.00

LESS PAY OFF (if financed):

LENDER _____ ACCT.#: _____ TOTAL \$ _____

I/We hereby certify that there is no lien, claim, debt, mortgage, or incumbrance of any kind, nature or description against the property listed above now existing, of record or otherwise, and that same is free and clear and is my/our sole and absolute property, unless noted above.

Signed _____
(Purchaser's Signature)

ABOVE EQUIPMENT IS: Used New Rental Sold as is

CUSTOMER ACCEPTANCE:

- All Guards in place and points of danger protected YES NO
- Equipment modified or altered (Give details and date on reverse side) YES NO
- Instruction booklet provided YES NO
- Operating Instructions given YES NO

I understand fully the operation of this piece of equipment

Method of Payment.

- Paid in Full. Check # _____
- Financed with _____

Above Machinery Sold With The Following Warranty.

- No Warranty
- 50/50 Warranty
- New Warranty
- Warranty as Stated on Contract

* Warranty means repair of any equipment agreed upon between customer and seller. Warranty on New Equipment as stated by Manufacturer.
All warranty work will be at either location, but customer will be responsible for equipment to location or truck to field. Any equipment will be taken to purchaser and put to work and if the purchaser is not satisfied will be returned then.
* **USED TRACTORS & EQUIPMENT** unless expressed in writing on bottom of page will not carry any warranty.
When new equipment or used equipment is accepted by customer, at no time will Mid State New Holland, Inc. be responsible for any accident which might occur. At no time will Mid State New Holland, Inc. be required to furnish any parts to hook up equipment, new or used, which is not considered part of the machine.
* This order shall not be binding unless accepted by dealer.
* Separate credit application must be completed for Mid State New Holland, Inc. to obtain financing.

Purchaser's Signature _____ Date 3/22/2010

ACCEPTED BY: R.B. Dale
Dealer or his Authorized Representative

DEALER COPY - WHITE

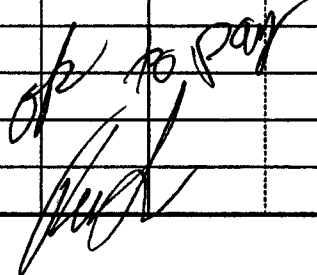
CUSTOMER COPY - PINK

INVOICE

pay 1065

445215

SOLD TO		SHIP TO			
BLACK BEAR RESERVE WATER CO.		BLACK BEAR RESERVE WATER CO.			
ADDRESS		ADDRESS			
P.O. BOX		SAME			
CITY/STATE, ZIP		CITY, STATE, ZIP			
EUSTIS, FL 32727					
CUSTOMER ORDER NO.	SOLD BY	TERMS	F.O.B.		
			DATE 4/8/10		
ORDERED	SHIPPED	DESCRIPTION	PRICE	UNIT	AMOUNT
3	3	FABRICATE & INSTALL SECURITY FENCING AT WATER PLANT ENTRANCE			\$ 165.76
1	1	FABRICATE & WELDED TOOL RACK FOR KAWASAKI VEHICLE			\$ 326.83
		TOTAL DUE			\$ 492.59
		MAKE PAYMENT TO:			
		FRANK F. SCHWEERS			
		37510 QUAIL RIDGE CIRCLE			
		LEESBURG, FL 34788			

pay to pay


INVOICE

4-2-10

pa 1048

445214

SOLD TO BLACK BEAR RESERVE WATER Co.		SHIP TO			
ADDRESS P.O. 440		ADDRESS GAME			
CITY, STATE, ZIP EUSTIS, FL 32727		CITY, STATE, ZIP			
CUSTOMER ORDER NO.	SOLD BY	TERMS	F.O.B.	DATE	
ORDERED	SHIPPED	DESCRIPTION	PRICE	UNIT	AMOUNT
1	1	FUEL TANK STAND			140 00
1	1	HAWASAKI FRONT BUMPER			61 36
		TOTAL DUE			201 36
		<p>MAKE PAYMENT TO:</p> <p>FRANK F. SCHWEERS</p> <p>37510 QUAIL RIDGE CIRCLE</p> <p>LEESBURG, FL. 34788</p>			

Frank F. Schweers
pa 1048
CF

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Troy Rendell

UTILITY: Black Bear Waterworks, Inc.

AUDIT MANAGER: Debra Dobiac

PREPARED BY: Debra Dobiac 850-413-6475
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
ddobiac@psc.state.fl.us

REQUEST NUMBER: 8

DATE OF REQUEST: 9/14/2015

AUDIT PURPOSE: Certificate Transfer; Dkt No: 150166-WU ; ACN 15-217-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 9/21/2015

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: 9 INCIDENT TO AN INQUIRY
x OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1. Please provide invoices to the plant additions scheduled in the attached file.
2. Please answer the question regarding two of the invoices you provided for expensed items noted in the attached file.

Response: 1. See attached invoices.

2. Invoice No. 798883 was for both the potable (regulated) and non-potable irrigation (non-regulated) systems. Therefore, one-half (1/2) should be for the regulated potable system (\$530.09) and the other 1/2 should be for the non-regulated system. Invoice 802636 was for the irrigation (non-regulated) system and should not be considered in this transfer.

TO: AUDIT MANAGER

DATE September 21, 2015

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) XX HAS BEEN PROVIDED TODAY
- (2) 9 CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) 9 AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE OFFICE OF THE COMMISSION CLERK. REFER TO RULE 25-22.006, F.A.C.
- (4) 9 THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)



(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor) Copy: Audit File *utility mg*

Belanger Construction Corporation

37245 County Road 439
Eustis, FL 32736

Date	Invoice #
12/7/2012	BBR 003

Phone #	Fax #
(352) 589-7338	(352) 589-6111

Bill To
Black Bear Reserve HOA c/o Aegis CMS 8390 Championsgate Blvd, Ste 304 Championsgate, FL 33896

Terms
Net 7 days

Description	Quantity	Rate	Amount
<p>NEW 6" THICK CONCRETE DRIVEWAY Excavate and remove existing grass and soil and haul away. Hand dig throughout entire driveway to locate pipes and wires that were buried 4" to 6" deep. Relocate sprinkler wire, junction box wire and wires. Relocate sprinkler piping and heads. Add 4 new chase ways under concrete for future piping, if necessary. Remove and haul away scrubs in front of wall at driveway areas. Cut existing concrete privacy wall and remove a section 18' 9" from column to column. Install temporary gate. Trim existing trees to allow tall trucks to enter new access for water treatment plant. Stucco existing columns to try to match existing finish on columns. (Paint not included)</p>			
TOTAL AGREED PRICE		19,000.00	19,000.00

Thank you for your business.	Total	\$19,000.00
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Lic. #CGC062541

DUMONT

THE DUMONT COMPANY, INC.
P.O. BOX 622280
OVIEDO FL 32762-2280
(800) 330-1369 Fax: (800) 524-9315

Invoice
263394

Invoice Date
Oct 16, 2012

Page: 1

Sold To:
Black Bear Reserve Water Co.
PO Box 13
Mt. Dora, FL 32757-0013

Ship to:
BLAB
Black Bear Reserve Water Co.
24008 Weldon Dr.
Attn: Rick Dawn
Eustis, FL 32736
Dropship

Customer ID	Customer PO	Payment Terms		
BLAB		Net 30 Days		
Sales Rep ID	Shipping Method	Ship Date	Due Date	
	Dropship	10/16/12	11/15/12	
Quantity	Item	Description	Unit Price	Extension
1.00	ACC53085MHP	Istenner Pump 85MHP17 (100 psi)	295.000	295.00
1.00	ACC530UCCP20	#2 Pump Tube (PK 2)	26.000	26.00
1.00	ACC530AK4010	1/4 x 100' Black Tubing	35.000	35.00

APPROVED: RC 10/19
Bank a acct

Subtotal 356.00
Sales Tax 24.92
Freight 14.72
TOTAL 395.64

EMERGENCY RESPONSE: (800) 330-1369



Prime Plumbing Incorporated

4201 W. Old US Hwy 441
Building B, Unit 1
Mount Dora, FL 32757

Phone # 352-357-3700
Fax # 352-729-2616

Admin@PrimePlumbingInc.com
www.PrimePlumbingInc.com

Invoice

Date 7/12/2012
Invoice # 8008488R

Bill To
Black Bear Water Company 627 N. Donnelly Street PO Box 8 Mount Dora, FL 32757

Ship To
Black Bear Water Company PO Box 13 Mount Dora, FL 32756-0013

P.O. #
Terms Payable

Rep	III
-----	-----

Ship Date 7/12/2012
Due Date 7/12/2012
Other

Description	Qty	Price	Amount
We responded to request from Gary at Adams Homes to locate and provide water service on lots 46, 47 and 48. Dug 2 1/2' deep trench across all three lots in final last ditch hope of finding lines. No availability of services were ever installed on properties. Dug up 10' potable water line. Secured supplies from Mainline Supply Co. and did a live wet tap into 10" water line. Was able to provide potable water upon completion to lots 47 & 48. This also included installing water meters and meter boxes. During the day we were able to locate the reclaimed water for 48 & 49 and potable water for lot 46. Reclaimed water also has not been installed for lots 46 and 47. This will be an additional Project to supply non potable water to these two lots. Materials have been obtained, waiting on final notification of utility locates completion.			
7/11/2012 Labor Hours (3 Plumbing Technicians @ \$78.00/hr - 23.9 hrs.) (1 Journeyman Apprentice @ \$68.00 - 10.0 hrs.)	1	2,544.20	2,544.20
Associated Mobilization Expenses Involved with Project's Completion		425.00	425.00
Associated Equipment Expenses Involved with Project's Completion. Fees to use Front End Loader and Backhoe, includes fuel, trailering, lubes, wear, etc.	1	350.00	350.00

Subtotal \$5,205.38

Total \$5,205.38

Payments/Credits \$0.00

Balance Due \$5,205.38

Prime Plumbing Incorporated



Prime Plumbing Incorporated

4201 W. Old US Hwy 441
Building B, Unit 1
Mount Dora, FL 32757

Phone # 352-357-3700
Fax # 352-729-2616

Admin@PrimePlumbingInc.com
www.PrimePlumbingInc.com

Invoice

Date 7/19/2012
Invoice # 8008505R

Bill To
Black Bear Water Company 627 N. Donnelly Street PO Box 8 Mount Dora, FL 32757

Ship To
Black Bear Water Company 627 N. Donnelly St PO Box 8 Mount Dora, FL 32757

P.O. #
Terms Payable

Rep	JLC
-----	-----

Ship Date 7/19/2012
Due Date 7/19/2012
Other

Description	Qty	Price	Amount
07/19/2012 Labor Hours (3 Plumbing Technicians @ \$78/hr - 18 hrs) (1 Journeyman Apprentice @ \$68/hr - 6 hrs)	1	1,812.00	1,812.00
Completion of previous Project to provide irrigation service to lots 47 & 48. We returned to location after remaining locates were provided by utility companies. There were no existing service lines to these lots and we had to jack and bore under road to tie into existing irrigation main line.		0.00	0.00
Associated Mobilization Expenses Involved with Project's Completion	1	450.00	450.00
Associated Equipment Expenses Involved with Project's Completion Fees to use Front End Loader and Backhoe, includes fuel, trailering, lubes, wear, etc.	1	350.00	350.00

Subtotal \$2,612.00

Total \$2,612.00

Payments/Credits 50.00

Balance Due \$2,562.00

Prime Plumbing Incorporated

emailed BOO 8/20 for approval.



Prime Plumbing Incorporated

4201 W. Old US Hwy 441
 Building B, Unit 1
 Mount Dora, FL 32757

Phone # 352-357-3700
 Fax # 352-729-2616

Admin: PrimePlumbingInc.com
 www.PrimePlumbingInc.com

Invoice

Date 7/12/2012
 Invoice # 8008485R

Bill To
Black Bear Water Company 627 N. Donnelly Street PO Box 8 Mount Dora, FL 32757

Ship To
Black Bear Water Company PO Box 13 Mount Dora, FL 32758-0013

P.O. #
 Terms

Payable

Rep	III
-----	-----

Ship Date 7/12/2012
 Due Date 7/12/2012
 Other

Description	Qty	Price	Amount
5/30/2012 Labor Hours (1 Journeyman Apprentice @ \$68.00/hr - 2.0 hrs) We responded to request from Adam Homes to connect potable and irrigation service on lots 46, 47 and 48. We were unable to find connections and then used metal detector, probes, shovels and low voltage line locators to try to locate lines.	1	136.00	136.00
5/31/2012 Labor Hours (1 Plumbing Technician @ \$78.00/hr - 3.08 hrs) (1 Journeyman Apprentice @ \$68.00/hr - 3.08 hrs) Returned to properties after As-Builts were obtained to again try to find lines to connect service. Numerous trenches were dug in attempt to locate lines, along with equipment and methods listed above.	1	449.68	449.68
7/02/2012 Labor Hours (2 Plumbing Technicians @ \$78.00/hr - 7.11 hrs.) (2 Journeyman Apprentice @ \$68.00/hr - 10.94 hrs)	1	1,298.50	1,298.50

Subtotal

Total
Payments/Credits
Balance Due

Prime Plumbing Incorporated



4939 Cross Bayou Boulevard
New Port Richey, FL 34652

Invoice

Invoice #	769021
Date	7/31/2012
Due Date	9/7/2012
Account #	2474
P.O. No.	

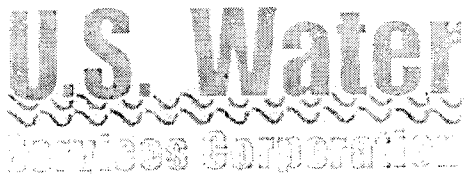
Bill To
Black Bear Reserve Water Corporation PO Box 13 Mount Dora, FL 32757

All service pricing anticipates payment by Check or ACH. Due to additional costs incurred, services paid by credit card will require an additional "pass through" 3% processing fee in order to be accepted.

Project
2474-10 Prop WTP Soft Start motor 100HP

Service Date	Description	Qty or Hours	Unit	Rate	Amount
7-19-2012	WTP Soft Start Motor for 100HP Well. Scope of work performed by U.S. Water:				
	WTP - Well #2, 100HP motor Soft Start Motor	1		4,600.00	4,600.00
	WTP - Install new "Squared D" Soft Start Unit	1		750.00	750.00
	Labor to Complete Scope of Service - 2 men	1		1,500.00	1,500.00

Please remit payment to the above address. We appreciate your business!		Total	\$6,850.00
Phone #	Fax #	Payments/Credits	\$0.00
727-848-8292	727-848-7701	Balance Due	\$6,850.00



4939 Cross Bayou Boulevard
New Port Richey, FL 34652

Invoice

Invoice #	768152
Date	7/23/2012
Due Date	8/22/2012
Account #	2474
P.O. No.	

Bill To
Black Bear Reserve Water Corporation PO Box 13 Mount Dora, FL 32757

All service pricing anticipates payment by Check or ACH. Due to additional costs incurred, services paid by credit card will require an additional "pass through" 3% processing fee in order to be accepted.

Project
2474-12 well motor rehab

Service Date	Description	Qty or Hours	Unit	Rate	Amount
7/19/2012	WTP well motor rehab.				
	WTP - Well #2 - 100HP motor VFD	1		6,650.00	6,650.00
	WTP - Install New "Square D" VFD Unit	1		1,250.00	1,250.00
	Labor to Complete Scope of Service	1		1,500.00	1,500.00

Please remit payment to the above address. We appreciate your business!

Total	\$9,400.00
Payments/Credits	\$0.00
Balance Due	\$9,400.00

Phone #	Fax #
727-848-8292	727-848-7701

U.S. Water Services Corporation

4939 Cross Bayou Boulevard
New Port Richey, FL 34652

Invoice

OK 12/19/12
received at
plant
(improvement)

Invoice #	772169
Date	11-30-2012
Due Date	12-30-2012
Account #	2474
P.O. No.	

Bill To
Black Bear Reserve Water Corporation PO Box 13 Mount Dora, FL 32757

All service pricing anticipates payment by Check or ACH. Due to additional costs incurred, services paid by credit card will require an additional "pass through" 3% processing fee in order to be accepted.

Project
2474-14 repl rusted injector point well#1

Service Date	Description	Qty or Hours	Unit	Rate	Amount
11/10/2012	Certified Operator - removed rusted injection point and installed new PVC injection point. Installed new stenner feed pump tubing.	3.75	HR	58.19	218.21
	Supplies to complete scope of services - tubing, valve, adapter, nipple.	1	LS	57.50	57.50

Please remit payment to the above address. We appreciate your business!

Please remit payment to the above address. We appreciate your business!		Total	\$275.71
Phone #	Fax #	Payments/Credits	\$0.00
727-848-8292	727-848-7701	Balance Due	\$275.71

Belanger Construction Corporation

37245 County Road 439
Eustis, FL 32736

Date	Invoice #
2/1/2013	RW004

Phone #	Fax #
(352) 589-7338	(352) 589-6111

<p>Bill To</p> <p>Black Bear Reserve HOA c/o Aegis CMS 8390 Championsgate Blvd, Ste 304 Championsgate, FL 33896</p>

WATER CORPORATION
okay to pay
[Signature] 2/4/13

Terms
Net 7 days

Description	Quantity	Rate	Amount
Black Bear Reserve Water Corp.			
Knox lock Reimbursement for front entry gate Fire Dept. access.		113.42	113.42
Service Charge to pick up forms at Lake County, fill out forms and send in order form.		50.00	50.00

We appreciate your prompt payment.	Total	\$163.42
------------------------------------	--------------	----------

Lic. #CGC062541



2013

AUTHORIZATION ORDER FORM

800-552-5669 • 623-687-2300 • Fax: 623-687-2290 • WWW.KNOXBOX.COM

13-182550

COMPANY / AGENCY

BELANGER CONSTRUCTION CORP

DATE ORDERED

012813

STREET

37245 COUNTY ROAD 439

SUITE / BUILDING

CITY

EUSTIS

STATE

ZIP CODE

FL 32736

CONTACT NAME

DANIEL BELANGER JR

P.O. NUMBER (GOV. AGENCIES ONLY)

PHONE NUMBER

E-MAIL ADDRESS

407-832-5598 DAN@BELANGERCONSTRUCTION.COM

Section 2 ORDER WILL NOT BE PROCESSED Without Authorized Signature

Lake Co Fire & Emerg Svcs
PO BOX 7800
TAVARES, FL 32778-7800

Maggie Jordan MAGGIE JORDAN
Authorized Agency Signature and Date Print Name Clearly

PS-31-0262-06-03
System Code

IMPORTANT NOTE - Knox Master Keys are provided to authorized agency or other registered entities on an as-needed basis solely for use with the Knox Rapid Entry System. No other use of the Knox Master Keys or the associated codes is authorized or permitted. Knox Master Keys and Key Codes associated with the Knox Master Keys and Keyways remain the exclusive property of the Knox Company. Key Codes associated with the Knox Master Keys and Keyways are maintained by the Knox Company in Phoenix, Arizona. For questions regarding this policy, contact Knox: 800-552-5669.

Authorizing Agency Approval Signature Required to Sub-master Items

Check here to Sub-master
Sub-master fee \$7.00 per keyed item.

Daniel Belanger Jr
Authorized Agency Signature

Check or Money Order made payable to:
KNOX COMPANY Federal I.D. #95-3617858

VISA MC AMEX DISC
EXP. DATE (MM / YY) 02

CARD NUMBER

NAME ON CARD

BELANGER CONST

Quantity	Part#	Weight Ea.	Price Ea.	Extended Price
01	#3753	2 lbs	\$ 85.00	\$ 85.00
	#3770		\$	\$
			\$	\$

Credit Card Orders can be FAXED or scanned and emailed to: orders@knoxbox.com

Daniel Belanger Jr
Cardholder Signature

Sub-master Fee (if required, \$7.00 ea.)	\$ 7.00
Shipping and Handling	\$ 14.00
Subtotal	\$ 106.00
FL TAX Required	
Sales Tax	\$ 7.42
Pre-payment Total	\$ 113.42

BUILDING NAME (WHERE ITEM WILL BE INSTALLED) - PLEASE TYPE ADDITIONAL INSTALLATION ADDRESSES ON A SEPARATE SHEET (REQUIRED BY FIRE DEPT)

BLACK BEAR RESERVE WATER CORP.

STREET ADDRESS (NO P.O. BOXES)

COUNTY ROAD 44A

CITY

EUSTIS 32736

SHIP TO CONTACT NAME

DANIEL BELANGER JR

COMPANY NAME

COUNTY

BELANGER CONST LAKE

STREET ADDRESS (NO P.O. BOXES)

37245 COUNTY ROAD 439

CITY

STATE

ZIP CODE

Ground Shipping & Handling

1 lb. to 7 lbs.	\$14.00	Please call Knox for quote: 75 lbs.+ and/or Alaska, Hawaii, Canada
8 lbs. to 16 lbs.	\$26.00	
17 lbs. to 30 lbs.	\$40.00	
31 lbs. to 50 lbs.	\$45.00	
51 lbs. to 75 lbs.	\$60.00	

RUSH? Call for Rates and Check Box:
 Next Day Air 2nd Day Air

OFFICE USE ONLY
O/N
REC'D
Send this form with payment to:
KNOX COMPANY
1601 W. Deer Valley Road

Belanger Construction Corporation

37245 County Road 439
Eustis, FL 32736

Date	Invoice #
1/25/2013	RW002

Phone #	Fax #
(352) 589-7338	(352) 589-6111

Bill To
Black Bear Reserve HOA c/o Aegis CMS 8390 Championsgate Blvd, Ste 304 Championsgate, FL 33896

WATER CORPORATION
okay to pay
2/4/13

Terms
Net 7 days

Description	Quantity	Rate	Amount
January 23, 2013 - Installed hardware for existing gates at Black Bear Water Reserve's new entrance.			
2 men 4 hours each @ \$45/hour	8	45.00	360.00
Materials		80.00	80.00
Subtotal			440.00
Overhead Fee		15.00%	66.00
Total			\$506.00

Lic. #CGC062541

LAKE COUNTY BLDG SUPS
 315 WEST PALM STREET
 LAUREL, FL 327780000

- Lake County Board of County Commissioners

LAKE COUNTY
 315 WEST PALM STREET
 LAUREL, FL 327780000

DATE: 1/17/2013
 TIME: 12:35:04 PM
 AUTH: 083056

TOTAL \$270.68

Date	Post Date	Payment Slip Nbr
1/17/2013 12:35:04 PM	1/17/2013	PT 2013010317

Y ROAD 44A
 ATER COMPANY INC COA #
 asc: A-T-F REMOVE SECTION OF WALL FOR ACCESS TO PROPERTY @ BLACK BEAR
 NGER JR
 TRUCTION CORP

Swr Meter Wtr Meter:

Payor DANIEL BELANGER

Fee Information

Fee Code	Description	GL Account	Amount	Waived
BCAIF	BLDG CODE ADMIN & INSP. FU	990010 208463	\$2.00	
BCSF	BLDG CODE SURCHARGE	990010 208464	\$2.00	
PERM	PERMIT FEE	1048310 322100	\$132.00	
PFINE	PERMIT FINE	1048310 322100	\$132.00	
CCARD	CREDIT CARD ADMIN	9090001 369900	\$2.68	
Total			\$270.68	

Payments

Payment Code	Account/Check Number	Amount
CC	8559	\$270.68
Total Cash		\$0.00
Total Non Cash		\$270.68
Total Paid		\$270.68

Memo

Cashier/location: BLD110 / 1
 User: BLD110

Belanger Construction Corporation

37245 County Road 439
Eustis, FL 32736

Date	Invoice #
1/25/2013	RW001

Phone #	Fax #
(352) 589-7338	(352) 589-6111

Bill To
Black Bear Reserve HOA c/o Aegis CMS 8390 Championsgate Blvd. Ste 304 Championsgate, FL 33896

WATER CORPORATION
okay to pay
2/4/13

			Terms
			Net 7 days
Description	Quantity	Rate	Amount
January 17, 2013 Reimburse for Permit to the Lake County Board of Commissioners to remove section of wall	1	270.68	270.68
Reimburse for letter from the Architect. Jack Jones.	1	500.00	500.00
Subtotal			770.68
Overhead & Profit		15.00%	115.60
Please remit to above address.		Total	\$886.28

Lic. #CGC062541

U.S. Water

4939 Cross Bayou Blvd.
New Port Richey, FL 34652

Invoice

Invoice #	798883
Date	8/22/2014
Due Date	9/21/2014
Account #	2474
P.O. No.	

Bill To
Black Bear Reserve Water Corporation PO Box 13 Mount Dora, FL 32757

All service pricing anticipates payment by Check or ACH. Due to additional costs incurred, services paid by credit card will require an additional "pass through" 3% processing fee in order to be accepted.

Project
2474-33 irrigation/potable well inop

Date	Description	Qty or Hrs	Unit	Rate	Amount
8/8/2014	Emergency call. Irrigation/potable well out of service. Arrived at site and found irrigation and small potable well out of operation. After troubleshooting, found fuse and phase monitor bad on small potable well. Replaced fuse and bypassed phase monitor to get running. Irrigation well not getting control voltage at mercoid switch. Supply voltage from soft start not present. Called Central Florida Controls for assistance with troubleshooting system. Maintenance Supervisor	5	Hours	78.14	390.70
8/9/2014	Met with CFC to confirm that supply voltage for auto operations was supplied by soft start. Bypassed the soft start and installed a pressure switch on hydro tank. Changed supply to 120v and rewired HOA switch to accommodate hand and auto operations. Maintenance Supervisor Central Florida Controls Labor Fuel surcharge for scheduled visits to the facility.	3 1 1	Hours LS	78.14 422.63 12.43	234.42 422.63 12.43

Please remit payment to the above address. We appreciate your business!		Total	\$1,060.18
Phone #	Fax #	Payments/Credits	\$0.00
727-848-8292	727-848-7701	Balance Due	\$1,060.18

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Troy Rendell

UTILITY: Black Bear Waterworks, Inc.

AUDIT MANAGER: Debra Dobiac

PREPARED BY: Debra Dobiac 850-413-6475
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
ddobiac@psc.state.fl.us

REQUEST NUMBER: 7

DATE OF REQUEST: 9/14/2015

AUDIT PURPOSE: Certificate Transfer; Dkt No: 150166-WU ; ACN 15-217-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 9/21/2015

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: 9 INCIDENT TO AN INQUIRY
x OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide the calculation for CIAC, which was based on an imputation of the water lines in Accounts 331 and 333 as of 2010. According to the 2010 annual report, these accounts had balances of \$675,563 and \$57,034, respectively. The CIAC balance in the 2010 annual report is \$832,912, which is \$100,315 more than the combined total of the two accounts of \$732,597.

In addition, Order No. PSC-11-0478-PAA-WU, on page 2, it states, "In February 2004, the Utility installed meters and initiated conservation rates, along with the requirement for a connection fee of \$2,500." However, on page 12, it states, "... the original cost of the transmission and distribution system for approximately 400 connections in the above listed subdivisions was \$675,563, resulting in the Utility's calculation of a \$1,689 for a main extension charge."

Please explain.

Response: The previous owner is unable to provide an explanation. The buyer, Black Bear Waterworks, Inc. believes the appropriate CIAC and Accumulated Amortization of CIAC should be equal to the Acct. 331 Transmission & Distribution Mains and Acct. 333 Services. Since the buyer cannot substantiate the GL balances, the buyer agrees that these two accounts should be considered CIAC consistent with past Commission practice.

TO: AUDIT MANAGER

DATE September 16, 2015

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) XX HAS BEEN PROVIDED TODAY
- (2) 9 CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) 9 AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE OFFICE OF THE COMMISSION CLERK. REFER TO RULE 25-22.006, F.A.C.
- (4) 9 THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)


(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor) Copy: Audit File

Mgr Regulated Utilities