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MAR 26 91

REC'D

CLASS "A" AND "B"
WATER AND/OR WASTEWATER UTILITIES
CONSOLIDATED ANNUAL REPORT
OF

KINGSLEY SERVICE COMPANY
Exact Legal Name of Respondent

RECEIVED

MAR 26 1991

Fla. Public Service Commission
Division of Water and Sewer



OFFICIAL COPY
DIVISION OF
WATER AND SEWER
Do Not Remove from this Office

FOR THE
YEAR ENDED DECEMBER 31, 1990

General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Sewer Utilities.
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. Water and wastewater system pages should be grouped together by system, and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system, and numbered from 1 to 50.
11. Financial information for multiple systems charging rates which are covered under the same tariff, should be reported as one system. However, the engineering data must be reported by individual system.
12. One (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
13. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

Florida Public Service Commission
Division of Water and Wastewater
101 East Gaines Street
Tallahassee, Florida 32399-0873

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Water Operation Section

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* If more than two reporting systems are included, attach additional Water Table of Contents pages.

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S-1	Schedule of Year End Rate Base	<u>2</u>	S-8	Analysis Of Entries In Wastewater Accum. Depreciation	<u>10</u>
S-2	Wastewater Operating Statement	<u>3</u>	S-9	Wastewater Utility Expense Accounts	<u>12</u>
S-3	Utility Plant Accounts	<u>4</u>	S-10	Wastewater Operating Revenue	<u>14</u>
S-4	Contributions In Aid Of Construction	<u>6</u>	S-11	Wastewater System Information, Service Connections	<u>15</u>
S-5	Additions To CIAC Received From Capacity, Main Extension and Customer Connection Charges	<u>7</u>	S-12	Collection Mains, Force Mains	<u>16</u>
S-5	Accum. Amortization of CIAC	<u>7</u>	S-13	Treatment Plant, Other Wastewater System Information	<u>27</u>
S-6	Additions to CIAC Received From All Developer or Contractors Agreements	<u>8</u>	S-14	Meters and Calculation of Meter Equivalents, Calculation of Wastewater System ERC's	<u>28</u>

Wastewater Operation Section

Reporting System/Group Number Heritage Farms/ Group 2

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S-6	Additions to CIAC Received From All Developer or Contractors Agreements	<u>44</u>	S-14	Meters and Calculation of Meter Equivalents, Calculation of Wastewater System ERC's	<u>57</u>

* If more than two reporting systems are included, attach additional Wastewater Table of Contents pages.

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
DECEMBER 31, 1990

I HEREBY CERTIFY, to the best of my knowledge and belief:

- | | | |
|-------|-----|--|
| YES | NO | |
| (X) | () | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. |
| | | |
| YES | NO | |
| (X) | () | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| | | |
| YES | NO | |
| (X) | () | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility. |
| | | |
| YES | NO | |
| (X) | () | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified

1.	2.	3.	4.
(X)	(X)	(X)	(X)

James R. Rogers President 3/19/91
 (signature of chief executive officer of the utility)

1.	2.	3.	4.
()	()	()	()

_____ *
 (signature of chief financial officer of the utility)

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

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

ANNUAL REPORT OF

Kingsley Service Company
(Exact Name of Utility)

County: Clay

List below the exact mailing address of the utility for which normal correspondence should be sent:

782 Foxridge Center Drive
Orange Park, Florida 32065

Telephone: (904) 272-5999

Name and address of person to whom correspondence concerning this report should be addressed:

Vaughn Mears
Kingsley Service Company
782 Foxridge Center Dr.
Orange Park, Florida 32065

Telephone: (904) 272-5999

List below the address of where the utility's books and records are located:

782 Foxridge Center Drive
Orange Park, Florida 32065

Telephone: (904) 272-5999

List below any groups auditing or reviewing the records and operations:

Ray Avery, Diversified Utility Services, Inc.

Date of original organization of the utility: 11 / 1 / 70

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

☐ Individual ☐ Partnership ☐ Sub S Corporation ☒ 1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the utility:

	Name	Percent Ownership
1.	Jimmie R. Rodgers	80 %
2.	Jan L. Rodgers	10 %
3.	Matthew W. Rodgers	5 %
4.	Renee K. Collins	5 %
5.		%
6.		%
7.		%
8.		%
9.		%
10.		%

UTILITY NAME: Kingsley Service Co.

YEAR OF REPORT
DECEMBER 31, 1990

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Jimmie R. Rodgers	President		General
Matthew W. Rodgers	Vice President		General
Vaughn Mears	Controller		General
Ray O. Avery (904) 276-2301	Consultant	Diversified Utility Services, Inc.	General
Bob Nixon (813) 791-4020	Accounting Consultant	Nixon, Cronin, Jackson & Wilson CPA's	General PSC Filings
Marty Deterding (904) 877-6555	Legal Consultant	Rose, Sundstrom, & Bentley	General PSC Filings

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

UTILITY NAME: Kingsley Service Co.

YEAR OF REPORT
DECEMBER 31, 1990

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

SEE ATTACHED SHEET E-4A

KINGSLEY SERVICE COMPANY

COMPANY PROFILE

The operations of Kingsley Service Company began in 1965 and 1966 with the organization of Clay Utility Company and Kingsley Utility Company. These two organizations acquired several small water and sewer systems and began in the water and sewer business in Clay County at that time.

On November 1, 1970, Clay Utility Company and Kingsley Utility Company merged to form Kingsley Service Company.

During its entire history of operations, Kingsley has experienced steady, consistent growth.

Kingsley primarily operates two systems. One is in the Orange Park area which is served by one regional sewage treatment plant and three regional water treatment plants. This particular system is nearing a build-out condition and we anticipate that this area will be near 100% build-out within the next 5 years.

The other system operated by Kingsley Service Company is a joint system which serves the Fleming Island and Orange Park South areas. These areas are served, at the present time, by one sewage treatment plant and two water plants. This particular area is just beginning to experience rapid growth and all indications are that this area should continuously develop over the next 15 to 20 years. We would expect near 100% build-out within 20 years.

On the Orange Park System, we have completed a sewage treatment plant expansion bringing the design capacity to 5.25 MGD. At the end of 1990, we started upgrading the capacity of a major trunk sewer force main flowing to this plant. This force main upgrade will be completed in 1991.

On the Fleming Island System, the Heritage Farms package water plant, which was a backup plant for the Orange Park South Plant, was moved to the new Pace Island Water Plant and put in service. An additional water treatment plant called the Dupont Water Treatment Plant is in the planning stages in anticipation of future growth in this area.

The Fleming Island Regional Sewage Treatment Plant construction will be started in late 1991 or 1992 depending on growth.

The corporate offices of the company were moved into a used office building in October, 1990, which was purchased for this purpose. The business office of the utility is now located within its service area bringing convenience to more of the company's customers.

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
DECEMBER 31, 1990

PARENT / AFFILIATE ORGANIZATION CHART
Current as of 12/ 31/ 90

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).

Kingsley Service Company is not a parent or a subsidiary.

Rodgers Construction Company is an affiliate of Kingsley Service Company by virtue of the fact that the majority stock ownership of both companies is held by Jimmie R. Rodgers. The remaining stock ownership of the two companies is not identical in owners or ownership percent.

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
DECEMBER 31, 19 90

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
Jimmie R. Rodgers	President	65 %	\$ 88,654
Matthew W. Rodgers	Vice President	100 %	\$ 51,286
Jan L. Rodgers	Secretary/Treasurer	100 %	\$ 32,695
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
			\$ NONE
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
DECEMBER 31, 1990

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
Jimmie R. Rodgers Jan L. Rodgers	Construction and Repair of the Water & Sewer System	\$ 1,123,738	Rodgers Construction Co. 782 Foxridge Center Drive Orange Park, Fla. 32065

*Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
DECEMBER 31, 19 90

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Jimmie R. Rodgers	Utilities	Officer & Director	Rodgers Construction Co. 782 Foxridge Center Dr. Orange Park, Fla. 32065
Jan L. Rodgers	Utilities	Officer & Director	

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
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BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT
OF PROVIDING WATER OR WASTEWATER SERVICE

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
NONE	\$		\$		\$	

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
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BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material and supplies furnished
 - leasing of structures, land and equipment
 - rental transactions
 - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased/ or (S)old (d)	AMOUNT (e)
Rodgers Construction Company	Construction & Repair of Water & Sewer System	1990	P	\$ 1,123,738
Rodgers Construction Company	Bookkeeping Fees	1990	S	28,780.78
Rodgers Construction Company	Misc. Services	1990	S	1,402.80
Rodgers Construction Company	Sharing of Insurance Costs	10-1-90 to 12-31-90	S	7,490.62

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.
2. Below are examples of some types of transactions to include:
 - purchase, sale or transfer of equipment
 - purchase, sale or transfer of land and structures
 - purchase, sale or transfer of securities
 - noncash transfers of assets
 - noncash dividends other than stock dividends
 - writeoff of bad debts or loans
3. The columnar instructions follow:
 - (a) Enter name of related party or company.
 - (b) Describe briefly the type of assets purchased, sold or transferred.
 - (c) Enter the total received or paid. Indicate purchase with "p" and sale with "s".
 - (d) Enter the net book value for each item reported.
 - (e) Enter the net profit or loss for each item (column (c) - column (d)).
 - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
NONE		\$	\$	\$	\$

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
DECEMBER 31, 19 90

COMPOSITE STATISTICS FOR ALL
PRIVATELY OWNED WATER AND WASTEWATER UTILITIES UNDER AGENCY JURISDICTION

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)
PLANT (Intrastate Only)(000's Omitted):		
Plant in Service	\$ 13,589	\$ 20,908
Construction Work In Progress	2	114
Plant Acquisition Adjustment	36	(55)
Plant Held For Future Use		
Materials and Supplies		
Less:		
Accumulated Depreciation and Accumulated Amortization	3,189	4,795
Contributions In Aid Of Construction Net of Amortization	7,530	11,971
Net Book Cost	\$ 2,908	\$ 4,201
REVENUES AND EXPENSES (Intrastate Only)(000's Omitted):		
Operating Revenues	\$ 1,721	\$ 2,332
Depreciation and Amortization Expense	\$ 96	\$ 131
Income Tax Expense	138	112
Taxes Other Than Income	262	368
Other Operating Expenses	933	1,485
Total Operating Expenses	\$ 1,429	\$ 2,096
Net Operating Income	\$ 292	\$ 236
Other Income	\$ 51	\$ 52
Other Income Deductions	60	60
Net Income	\$ 283	\$ 228
CUSTOMERS (Intrastate Only):		
Residential - Yearly Average	10,700	10,505
Commercial - Yearly Average	1,085	917
Industrial - Yearly Average		
Others - Yearly Average		
Total	11,785	11,422
OTHER STATISTICS (Intrastate Only):		
Average Annual Residential Use Per 1,000 Gallons	199	124
Average Annual Residential Cost Per 1,000 Gallons	\$.73	\$ 1.65
Average Residential Monthly Bill	\$ 12.17	\$ 17.01
Gross Plant Investment Per Customer	\$ 1,156	\$ 1,836

FINANCIAL SECTION

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 1990

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-4	\$34,612,733	\$ 32,865,924
108-110	Less: Accumulated Depreciation and Amortization	F-6	7,984,285	6,963,074
	Net Plant		\$26,628,448	\$ 25,902,850
114-115	Utility Plant Acquisition Adjustments (Net)	F-5	(18,777)	(18,610)
116	Other Utility Plant Adj.			
	Total Net Utility Plant		\$26,609,671	\$ 25,884,240
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-4	\$ 460,000	\$ 460,000
122	Less: Accumulated Depreciation and Amortization		183,017	168,297
	Net Nonutility Property		\$ 276,983	\$ 291,703
123	Investment In Associated Companies	F-7	-0-	-0-
124	Utility Investments	F-7	-0-	-0-
125	Other Investments	F-7	-0-	-0-
126-127	Special Funds	F-7	-0-	-0-
	Total Other Property & Investments		\$ 276,983	\$ 291,703
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 189,575	\$ 37,041
132	Special Deposits		-0-	-0-
133	Other Special Deposits		4,865	4,340
134	Working Funds		1,000	1,000
135	Temporary Cash Investments		432,875	66,118
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-8	555,634	1,214,334
145	Accounts Receivable from Associated Companies	F-9	4,705	-0-
146	Notes Receivable from Associated Companies	F-9	-0-	-0-
151-153	Material and Supplies		-0-	-0-
161	Stores Expense		-0-	-0-
162	Prepayments	F-10	15,054	17,178
171	Accrued Interest and Dividends Receivable		-0-	-0-
172	Rents Receivable		-0-	-0-
173	Accrued Utility Revenues		-0-	-0-
174	Misc. Current and Accrued Assets		-0-	-0-
	Total Current and Accrued Assets		\$ 1,203,708	\$ 1,340,211

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 19 90

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-11	\$ 3,209	\$ 223
182	Extraordinary Property Losses	F-11	-0-	-0-
183	Preliminary Survey & Investigation Charges		-0-	-0-
184	Clearing Accounts		-0-	-0-
185	Temporary Facilities		-0-	-0-
186	Misc. Deferred Debits	F-10	27,488	54,976
187	Research & Development Expenditures		-0-	-0-
190	Accumulated Deferred Income Taxes		-0-	-0-
	Total Deferred Debits		\$ 30,697	\$ 55,199
	TOTAL ASSETS AND OTHER DEBITS		\$ 28,121,059 =====	\$ 27,571,353 =====

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
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COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-13	\$ 20,000	\$ 20,000
204	Preferred Stock Issued	F-13	-0-	-0-
202,205	Capital Stock Subscribed		-0-	-0-
203,206	Capital Stock Liability for Conversion		-0-	-0-
207	Premium on Capital Stock		-0-	-0-
209	Reduction in Par or Stated Value of Capital Stock		-0-	-0-
210	Gain on Resale or Cancellation of Reacquired Capital Stock		-0-	-0-
211	Other Paid-In Capital		465,475	465,475
212	Discount on Capital Stock		-0-	-0-
213	Capital Stock Expense		-0-	-0-
214-215	Retained Earnings	F-14	5,766,195	5,255,528
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
	Total Equity Capital		\$ 6,251,670	\$ 5,741,003
LONG TERM DEBT				
221	Bonds	F-15	\$ -0-	\$ -0-
222	Reacquired Bonds		-0-	-0-
223	Advances from Associated Companies	F-15	-0-	-0-
224	Other Long Term Debt	F-13	560,502	441,173
	Total Long Term Debt		\$ 560,502	\$ 441,173
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		\$ 237,411	\$ 105,723
232	Notes Payable	F-12	120,734	96,050
233	Accounts Payable to Associated Co.	F-12	85,540	83,858
234	Notes Payable to Associated Co.	F-12	-0-	-0-
235	Customer Deposits		7,040	7,020
236	Accrued Taxes	F-16	171,082	149,676
237	Accrued Interest	F-17	2,145	2,737
238	Accrued Dividends		-0-	-0-
239	Matured Long Term Debt		-0-	-0-
240	Matured Interest		-0-	-0-
241	Miscellaneous Current and Accrued Liabilities	F-20	39,250	50,681
	Total Current and Accrued Liabilities		\$ 663,202	\$ 495,745

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
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COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-11	\$ -0-	\$ -0-
252	Advances for Construction	F-18	-0-	149,800
253	Other Deferred Credits		232,040	190,335
255	Accumulated Deferred Investment Tax Credits		90,362	94,167
	Total Deferred Credits		\$ 322,402	\$ 434,302
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -0-	\$ -0-
262	Injuries and Damages Reserve		-0-	-0-
263	Pensions and Benefits Reserve		-0-	-0-
265	Miscellaneous Operating Reserves		-0-	-0-
	Total Operating Reserves		\$ -0-	\$ -0-
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions In Aid of Construction	F-19	\$ 26,046,203	\$ 25,387,642
272	Accumulated Amortization of Contri- butions In Aid of Construction	F-20	(6,545,004)	(5,717,062)
	Total Net C.I.A.C.		\$ 19,501,199	\$ 19,670,580
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 762,850	\$ 679,892
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-0-	-0-
283	Accumulated Deferred Income Taxes - Other <u>Excess Deferred Income Taxes</u> Company Paid Income Taxes		104,280 (45,046)	108,658
	Total Accum. Deferred Income Taxes		\$ 822,084	\$ 788,550
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 28,121,059	\$ 27,571,353
			=====	=====

F-2(b)

UTILITY NAME: Kingsley Service Company

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COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues -----	\$ 3,772,560	F-3(b)	\$ 4,052,989
401	Operating Expenses -----	\$ 2,522,983	F-3(b)	\$ 2,418,232
403	Depreciation Expense -----	206,877	F-6	227,103
406	Amortization of Utility Plant			
	Acquisition Adjustment -----	4,231		167
407	Amortization Expense -----	-0-		-0-
408.1	Taxes Other Than Income -----	239,425	F-16	629,995
409.1	Income Taxes -----	217,666	F-16	166,719
410.10	Deferred Federal Income Taxes -----	74,241		77,910
410.11	Deferred State Income Taxes -----	12,709		13,328
411.10	Provision for Deferred Income Taxes - Credit -----	(4,378)		(4,378)
412.10	Investment Tax Credits Deferred to Future Periods -----	-0-		-0-
412.11	Investment Tax Credits Restored to Operating Income -----	(3,805)		(3,806)
	Utility Operating Expenses -----	\$ 3,269,949		\$ 3,525,270
	Utility Operating Income -----	\$ 502,611		\$ 527,719
413	Income From Utility Plant Leased to Others -----	-0-		-0-
414	Gains (Losses) From Disposition of Utility Property -----	9,600		6,500
	Total Utility Operating Income [Enter here and on Page F-3(c)] -----	\$ 512,211		\$ 534,219

F-3(a)

COMPARATIVE OPERATING STATEMENT (Cont'd)

REF. PAGE (f)	WATER (g)	REF. PAGE (h)	WASTEWATER (i)	OTHER (j)
W-2	\$ 1,721,154	S-2	\$ 2,331,835	\$ -0-
W-2	\$ 933,320	S-2	\$ 1,484,912	\$
F-6	92,926	F-6	134,177	
	3,249		(3,082)	
F-6	-0-	F-6	-0-	
F-16	262,428	F-16	367,567	
F-16	92,046	F-16	74,673	
	42,711		35,199	
	7,308		6,020	
	(2,189)		(2,189)	
	(2,333)		(1,473)	
	\$ 1,429,466		\$ 2,095,804	\$ -0-
	\$ 291,688		\$ 236,031	\$
	2,700		3,800	
	\$ 294,388		\$ 239,831	\$ -0-

F-3(b)

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	Total Utility Operating Income [From Page F-3(a)]	\$ 512,211		\$ 534,219
	OTHER INCOME AND DEDUCTIONS			
415	Revenues From Merchandising, Jobbing and Contract Deductions	\$ -0-		\$ -
416	Costs and Expenses of Merchandising, Jobbing and Contract Work	-0-		-
419	Interest and Dividend Income	96,994		32,293
420	Allowance for Funds Used During Construction	-0-		-
421	Nonutility Income	421,609		64,093
426	Miscellaneous Nonutility Expenses	(87,246)		(90,927)
	Total Other Income and Deductions	\$ 431,357		\$ 5,459
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income	\$ -	F-16	\$ -
409.20	Income Taxes	(309,493)	F-16	29,505
410.20	Provision for Deferred Income Taxes	-0-		-
411.20	Provision for Deferred Income Taxes - Credit	-0-		11,166
412.20	Investment Tax Credits - Net	-0-		-
412.30	Investment Tax Credits Restored to Operating Income	-0-		-
	Total Taxes Applicable To Other Income	\$ (309,493)		\$ 40,671
	INTEREST EXPENSE			
427	Interest Expense	\$ (69,393)	F-17	\$ (69,338)
428	Amortization of Debt Discount & Expense	(67)	F-11	(344)
429	Amortization of Premium on Debt	-0-	F-11	-
	Total Interest Expense	\$ (69,460)		\$ (69,682)
	EXTRAORDINARY ITEMS			
433	Extraordinary Income	\$ -		\$ -
434	Extraordinary Deductions	-		-
409.30	Income Taxes, Extraordinary Items	-		-
	Total Extraordinary Items	\$ -0-		\$ -0-
	NET INCOME	\$ 564,615		\$ 510,667

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
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UTILITY PLANT (ACCTS. 101 - 106)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER * (e)	TOTAL (f)
	Plant Accounts:				
101	Utility Plant In Service	\$ 13,588,875	\$ 20,908,023	\$ - - - - -	\$ 34,496,898
102	Utility Plant Leased to Others	- - - - -	- - - - -	- - - - -	- - - - -
103	Property Held for Future Use	- - - - -	- - - - -	- - - - -	- - - - -
104	Utility Plant Purchased or Sold	- - - - -	- - - - -	- - - - -	- - - - -
105	Construction Work In Progress	- - - 1,432	- - 114,403	- - - - -	- - 115,835
106	Completed Construction Not Classified	- - - - -	- - - - -	- - - - -	- - - - -
	Total Utility Plant	\$ 13,590,307	\$ 21,022,426	\$ - - - - -	\$ 34,612,733

* All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported here.

NONUTILITY PROPERTY (ACCT. 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121. Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR BALANCE (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
Contract Cancellation	\$ 460,000	\$ - - - - -	\$ - - - - -	\$ 460,000
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Total Nonutility Property	\$ 460,000	\$ -0-	\$ -0-	\$ 460,000

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER * (d)	TOTAL (e)
ACQUISITION ADJUSTMENTS (114):				
Order #13132	\$ 143,731	\$ (11,516)	\$ -	\$ 132,215
Order #14367 *See Below	(32,400)	(65,141)	-	(97,541)
Total Plant Acquisition Adjs.	\$ 111,331	\$ (76,657)	\$ -0-	\$ 34,674
ACCUMULATED AMORTIZATION (115):				
Order #13132	\$ (82,405)	\$ 6,601	\$ -	\$ (75,804)
Order #14367 *See Below	7,425	14,928	-	22,353
Total Accumulated Amortization	\$ (74,980)	\$ 21,529	\$ -0-	\$ (53,451)
Net Acquisition Adjustments	\$ 36,351	\$ (55,128)	\$ -0-	\$ (18,777)

* All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported here.

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***Order #14367 - Heritage Farms Division**

The Rate Base was approved as transferred without a negative acquisition adjustment; therefore, this acquisition adjustment which is necessary for accounting purposes is not to be deducted from Rate Base.

ACCUMULATED DEPRECIATION (ACCT. 108)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER * (d)	TOTAL (e)
Balance first of year	\$ 2,790,761	\$ 4,172,313	\$ -0-	\$ 6,963,074
Credits during year:				
Accruals charged:				
to Account 108.1	\$ 418,400	\$ 636,645	\$ -0-	\$ 1,055,045
to Account 108.2				
to Account 108.3				
Accruals charged other accounts (specify)				
Salvage				
Other credits (specify)				
PSC Order #21436	108	217		325
Total credits	\$ 418,508	\$ 636,862	\$	\$ 1,055,370
Debits during year:				
Book cost of plant retired	\$ 20,274	\$ 13,885	\$	\$ 34,159
Cost of removal				
Other debits (specify)				
Total debits	\$ 20,274	\$ 13,885	\$ -0-	\$ 34,159
Balance end of year	\$ 3,188,995	\$ 4,795,290	\$ -0-	\$ 7,984,285

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER * (d)	TOTAL (e)
Balance first of year	\$	\$	\$	\$
Credits during year:				
Accruals charged:				
to Account 110.1	\$	\$	\$	\$
to Account 110.2				
Other credits (specify)				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Other debits (specify)				
Total debits	\$	\$	\$	\$
Balance end of year	\$ NONE	\$ NONE	\$ NONE	\$ NONE

* All other water and wastewater operations not regulated by the commission and other regulated industries should be reported here.

UTILITY NAME: Kingsley Service Company

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INVESTMENTS AND SPECIAL FUNDS (ACCTS. 123 - 127)

Report hereunder all investments and special funds carried in Accounts 123 thru 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123)		
	\$	\$
	\$	
	\$	
	\$	
	\$	
Total Investment In Associated Companies		\$ NONE
UTILITY INVESTMENTS (ACCT. 124):		
	\$	\$
	\$	
	\$	
	\$	
	\$	
Total Utility Investments		\$ NONE
OTHER INVESTMENTS (ACCT. 125):		
	\$	\$
	\$	
	\$	
	\$	
	\$	
Total Other Investments		\$ NONE
SPECIAL FUNDS (ACCTS. 126 & 127):		
		\$
Total Special Funds		\$ NONE

ACCOUNTS AND NOTES RECEIVABLE - NET (ACCTS. 141 - 144)

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
ACCOUNTS RECEIVABLE:	
Customer Accounts Receivable (Acct. 141):	
Water -----	\$ 193,588
Sewer -----	262,234
Other -----	
Total Customer Accounts Receivable -----	\$ 455,822
OTHER ACCOUNTS RECEIVABLE (Acct. 142):	
Accounts Receivable - CIAC & Miscellaneous	\$ 47,687
Accounts Receivable - Employees	36,014
Total Other Accounts Receivable -----	83,701
NOTES RECEIVABLE (Acct. 144):	
Developer Demand Note	\$ 15,141
Accrued Interest on Demand Note	970
Total Notes Receivable -----	16,111
Total Accounts and Notes Receivable -----	\$ 555,634
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143)	
Balance first of year -----	\$ 1,647
Add: Provision for uncollectibles for current year -----	\$ 25,014
Collections of accounts previously written off -----	
Utility accounts -----	
Others -----	
Total Additions -----	\$ 25,014
Deduct accounts written off during year:	
Utility Accounts -----	\$ 26,661
Other -----	
Total accounts written off -----	\$ 26,661
Balance end of year -----	\$ -0-
Total Accounts and Notes Receivable - Net -----	\$ 555,634
	=====

UTILITY NAME: Kingsley Service Company

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 145)

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Rodgers Construction Company	\$ 4,705
Total	\$ 4,705
	=====

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 146)

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	% \$	
	%	
	%	
	%	
	%	
	%	
	%	
	%	
	%	
Total		\$ NONE
		=====

UTILITY NAME: Kingsley Service Company

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PREPAYMENTS (ACCT. 162)

DESCRIPTION (a)	TOTAL (b)
Prepaid Insurance -----	\$ 12,109 -----
Prepaid Rents -----	-----
Prepaid Interest -----	-----
Prepaid Taxes -----	-----
Other Prepayments (Specify):	2,945
Prepaid Computer Maintenance	-----

Total Prepayments -----	\$ 15,054 =====

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

DESCRIPTION (a)	TOTAL (b)
MISCELLANEOUS DEFERRED DEBITS (Acct. 186):	
Deferred Rate Case Expense (Acct. 186.1) -----	\$ -----
Other Deferred Debits (Acct. 186.2) -----	27,488 -----
Total Miscellaneous Deferred Debits -----	\$ 27,488 =====

UTILITY NAME: Kingsley Service Company

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UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT (ACCTS. 181 and 251)

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181):		
Florida National Bank (Now First Union) 1988 Renewal	\$ 67	\$ 157
First Union - 7-31-90 Office Building Loan	277	3,052
Total Unamortized Debt Discount and Expense	\$ 344	\$ 3,209
UNAMORTIZED PREMIUM ON DEBT (Acct. 251):		
	\$	\$
Total Unamortized Premium on Debt	\$ NONE	\$ NONE

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
	\$
Total Extraordinary Property Losses	\$ NONE

UTILITY NAME: Kingsley Service Company

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NOTES PAYABLE (ACCTS. 232 and 234)

DESCRIPTION (a)	NOMINAL DATE OF ISSUE (b)	DATE OF MATURITY (c)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (f)
			RATE (d)	FREQUENCY OF PAYMENT (e)	
ACCOUNT 232 - NOTES					
PAYABLE:			Prime		
First Union Bank	5-27-88	5-27-93	+ 1%	Monthly	\$ 109,716
(current portion of mortgage note)			%		
First Union Bank	7-31-90	7-31-95	"	Monthly	10,713
(current portion of office mortgage)			%		
First Union - Line of Credit	3-31-88	3-31-91	"	Monthly	305
Total Account 232					\$ 120,734
ACCOUNT 234 - NOTES					
PAYABLE TO ASSOCIATED COMPANIES:					
			%		\$
			%		
			%		
			%		
			%		
Total Account 234					\$ NONE

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCT. 233)

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Rodgers Construction Company	\$ 85,540
Total	\$ 85,540

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CAPITAL STOCK (ACCTS. 201 and 204)

DESCRIPTION (a)	COMMON STOCK (b)	PREFERRED STOCK (c)
Par or stated value per share	\$ 100	\$ NONE
Shares authorized	400	NONE
Shares issued and outstanding	200	NONE
Total par value of stock issued	\$ 20,000	\$ NONE
Dividends declared per share for year	\$ NONE	\$ NONE

LONG TERM DEBT (AOCT. 224)

DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	RATE (b)	FREQUENCY OF PAYMENT (c)	
First Union Bank - Mortgage Note	Prime + 1%	Monthly	\$ 329,050
Nominal Date of Issue 5-27-88	%		
Date of Maturity 5-27-93	%		
	%		
	%		
First Union Bank - Office Mortgage	Prime + 1%	Monthly	231,452
Nominal Date of Issue 7-31-90	%		
Date of Maturity 7-31-95	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 560,502

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock.
Show amounts of dividends per share.
2. Show separately the state and federal income tax effect of items shown in
Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings:	
	Balance beginning of year	\$5,255,528
	Changes to account:	
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits:	\$
	Total Credits	\$ -0-
	Debits:	\$
	Total Debits	\$ -0-
435	Balance Transferred from Income	\$ 510,667
436	Appropriations of Retained Earnings:	
		\$
	Total Appropriations of Retained Earnings	\$ -0-
	Dividends Declared:	
437	Preferred Stock Dividends Declared	\$
438	Common Stock Dividends Declared	
	Total Dividends Declared	\$ -0-
	Balance end of year	\$5,766,195
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
		\$
	Total Appropriated Retained Earnings	\$ -0-
	Total Retained Earnings	\$5,766,195

Notes to Statement of Retained Earnings:

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BONDS (ACCT. 221)

DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	RATE (b)	FREQUENCY OF PAYMENT (c)	
	%		\$ - - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
Total			\$ NONE =====

ADVANCES FROM ASSOCIATED COMPANIES (ACCT. 223)

Report each advance separately.	
DESCRIPTION (a)	TOTAL (b)
	\$ - - - - -
	- - - - -
	- - - - -
	- - - - -
	- - - - -
	- - - - -
	- - - - -
	- - - - -
Total	\$ NONE =====

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ACCRUED TAXES (ACCT. 236)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER (e)	TOTAL (f)
	Balance First of Year	\$ 20,325	\$ 28,736	\$ 100,615	\$ 149,676
	Accruals Charged:				
	Utility Regulatory				
408.10	Assessment Fees	\$ 60,240	\$ 81,614	\$ -0-	\$ 141,854
408.11	Property Taxes	171,974	255,739	-0-	427,713
408.12	Payroll Taxes	29,890	29,890	-0-	59,780
408.13	Other Taxes & Licenses	324	324	-0-	648
409.10	Federal Income Taxes	78,592	63,759	** 11,053	153,404
409.11	State Income Taxes	13,454	10,914	** 1,602	25,970
	Taxes Applicable To				
	Other Income (Accts.				
	408.2, 409.2, 409.3,				
	410.2)	\$ -0-	\$ -0-	\$ -0-	\$ -0-
	Total Taxes Accrued	\$ 354,474	\$ 442,240	\$ 12,655	\$ 809,369
	Taxes Paid During Year:				
408.10	Utility Regulatory				
	Assessment Fees	\$ 20,207	\$ 28,619	\$ -0-	\$ 48,826
408.11	Property Taxes	171,974	255,739	-0-	427,713
408.12	Payroll Taxes	29,930	29,929	-0-	59,859
408.13	Other Taxes & Licenses	324	324	-0-	648
409.10	Federal Income Taxes	60,454	49,044	96,193	205,691
409.11	State Income Taxes	15,541	12,608	17,077	45,226
	Taxes Applicable To				
	Other Income (Accts.				
	408.2, 409.2, 409.3,				
	410.2)	-0-	-0-	-0-	-0-
	Total Taxes Paid	\$ 298,430	\$ 376,263	\$ 113,270	\$ 787,963
	Balance End of Year	\$ 76,369	\$ 94,713	\$ -0-	\$ 171,082
		=====	=====	=====	=====

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**Prepaid Income Taxes Accrued \$42,160
 Current Income Tax Refund for
 Other Income & Deductions (29,505)
 Net Accrued "Other" Income Tax \$12,655

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 1990

ACCRUED INTEREST (ACCT. 237)

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - ACCRUED INTEREST ON LONG TERM DEBT: First Union Bank	\$ 2,737 --	427.3	\$ 65,352 --	\$ 65,944 --	\$ 2,145 --
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----
Total Account No. 237.1	\$ 2,737		\$ 65,352	\$ 65,944	\$ 2,145
ACCOUNT NO. 237.2 - ACCRUED INTEREST ON OTHER LIABILITIES: Customer Deposits	\$ -0-	427.4	\$ 541	\$ 541	\$ -0-
Gross-up Refund Interest	\$ -0-	427.5	\$ 2,753	\$ 2,753	\$ -0-
Florida Dept. of Revenue	\$ -0-	427.5	\$ 692	\$ 692	\$ -0-
	-----	-----	-----	-----	-----
Total Account No. 237.2	\$ -0-		\$ 3,986	\$ 3,986	\$ -0-
Total Account No. 237	\$ 2,737 =====		\$ 69,338 =====	\$ 69,930 =====	\$ 2,145 =====

REGULATORY COMMISSION EXPENSE - AMORTIZATION
OF RATE CASE EXPENSE (ACCTS. 666 and 766)

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	AMOUNT CHARGED TO ACCT. NO. 186.1 (c)	CHARGED OFF DURING YEAR	
			ACCT. (d)	AMOUNT (e)
	\$ -----	\$ -----	-----	\$ -----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
	-----	-----	-----	-----
Total	\$ NONE =====	\$ NONE =====		\$ NONE =====

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
DECEMBER 31, 1990

ADVANCES FOR CONSTRUCTION (ACCT. 252)

[illegible]

* Report advances separately by reporting group, designating water or wastewater in column (a).

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UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
DECEMBER 31, 1990

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER * (d)	TOTAL (e)
Balance first of year	\$ 9,880,206	\$ 15,507,436	\$ -0-	\$ 25,387,642
Add credits during year:				
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ 70,422	\$ 84,254	\$ -0-	\$ 154,676
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	246,762	399,896	-0-	646,658
Total Credits	\$ 317,184	\$ 484,150	\$ -0-	\$ 801,334
Less debits charged during the year (All debits charged during the year must be explained below)	\$ 48,027	\$ 94,746	\$ -0-	\$ 142,773
Total Contributions In Aid of Construction	\$ 10,149,363	\$ 15,896,840	\$ -0-	\$ 26,046,203

Explain all debits charged to Account 271 below:

CIAC Refunds	Water	Sewer
1. Drs. Inlet Office Complex - Overcharge	\$ 4,318	\$ 7,328
2. Orange Park Country Club - Overcharge	43,709	87,418
	\$48,027	\$94,746
CIAC was booked in preceding years and refunded in 1990 when it was found to be overcharged. The CIAC came from Demand Notes received in 1986. Interest Charged on the demand notes was refunded too.		

* All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported here.

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 1990

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 272)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER * (d)	TOTAL (e)
Balance first of year	\$ 2,293,560	\$ 3,423,502	\$ -0-	\$ 5,717,062
Debits during year:				
Accruals charged to Account 272	\$ 325,473	\$ 502,469	\$ -0-	\$ 827,942
Other debits (specify):				
Total debits	\$ 325,473	\$ 502,469	\$ -0-	\$ 827,942
Credits during year (specify):				
Total Credits	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Balance end of year	\$ 2,619,033	\$ 3,925,971	\$ -0-	\$ 6,545,004

* All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported here.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCT. 241)

DESCRIPTION (a)	BALANCE END OF YEAR (b)
Life Insurance Premium Withheld	\$ 417
Accrued Wages Payable	38,833
Total Miscellaneous Current And Accrued Liabilities	\$ 39,250

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 1990RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES
(UTILITY OPERATIONS)

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. (b)	AMOUNT (c)
Net income for the year		\$ 510,667
Reconciling items for the year:		
Taxable income not reported on books:		
Taxable CIAC		674,923
CIAC Gross-up Tax		326,698
Deductions recorded on books not deducted for return:		
Book Depreciation and Amortization		241,990
P.S.C. Depreciation Reserve Adjustment		325
Federal & Florida Income Tax Expense		209,102
Prepaid Tank Painting		27,488
Florida Tax Penalty		692
Business Lunches		310
Income recorded on books not included in return:		
Gain on Sale of Assets		(6,500)
Deduction on return not charged against book income:		
Tax Depreciation		(630,169)
Florida Income Tax		(73,719)
M-1 Wage Net Adjustments		(10,181)
Federal tax net income		\$ 1,271,626
Computation of tax:		
Federal Taxable Income	\$1,271,626	
Tax Rate	34%	
	432,353	
Less Tax From CIAC Gross-up	(278,949)	
Current Federal Income Tax		
Per Books	\$ 153,404	

**** COMPLETION OF SCHEDULE ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR ****

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
DECEMBER 31, 1990

NOT APPLICABLE

SCHEDULE "A"

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$	%	(3) %	%
Preferred Stock		%	%	%
Long Term Debt		%	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost		%	0.00 %	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
Total	\$	100.00 %		(4) %
	=====	=====		=====

- (1) Should equal amounts on Schedule B, Column (f), Page F-23.
- (2) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.
- (3) Leave blank. The last authorized rate of return on equity for each system should be listed on page F-24.
- (4) Leave blank. The calculated overall rate of return for each system should be listed on page F-24.

** COMPLETION OF SCHEDULE ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR **

UTILITY NAME: Kingsley Service Company

NOT APPLICABLE

YEAR OF REPORT DECEMBER 31, 19 <u>90</u>

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS (e)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)
Common Equity	\$	\$	\$	\$	\$
Preferred Stock					
Long Term Debt					
Customer Deposits					
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
Total	\$	\$	\$	\$	\$

(1) Explain below all adjustments made in Column (e):

**WATER
OPERATION
SECTION**

Water Listing of System Groups

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff, should be assigned the same group number. Each individual system which has not been consolidated, should be assigned it's own group number. The water financial schedules (W-1 through W-10) should be filed for the group in total. The water engineering schedules (W-11 through W-14) must be filed for each system in the group. All water pages should be arranged by group number. An example of system grouping follows:

[illegible]

UTILITY NAME: Kingsley Service CompanySYSTEM NAME: Orange ParkYEAR OF REPORT
DECEMBER 31, 1990

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service _ _ _ _ _	W-3	\$ 11,934,038 _ _
	Less:		
	Nonused and Useful Plant (1) _ _ _		
108.1	Accumulated Depreciation _ _ _ _ _	W-8	2,953,455 _ _
110.1	Accumulated Amortization _ _ _ _ _		
271	Contributions In Aid of Construction _ _ _ _ _	W-4	9,197,499 _ _
252	Advances for Construction _ _ _ _ _	F-18	
	Subtotal _ _ _ _ _		\$ (216,916) _ _
	Additions:		
272	Accumulated Amortization of Contributions In Aid of Construction _ _ _ _ _	W-5	2,477,041 _ _
	Subtotal _ _ _ _ _		\$ 2,260,125 _ _
	Plus or Minus:		
114	Acquisition Adjustments (2) _ _ _ _ _	F-5	143,731 _ _
115	Accumulated Amortization of Acquisition Adjustments (2) _ _ _ _ _	F-5	(82,405) _ _
	Working Capital Allowance (3) _ _ _ _ _		112,190 _ _
	Other (Specify): _ _ _ _ _		

	RATE BASE _ _ _ _ _		\$ 2,433,641 _ _
	UTILITY OPERATING INCOME _ _ _ _ _		\$ 297,935 _ _
	ACHIEVED RATE OF RETURN _ _ _ _ _		12.24 %

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Formula Approach (1/8 of O & M Expenses)

W-1

UTILITY NAME: Kingsley Service CompanySYSTEM NAME: Orange ParkYEAR OF REPORT
DECEMBER 31, 1990

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	REF. PAGE (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues _ _ _ _ _	\$ 1,660,050	W-10
401	Operating Expenses _ _ _ _ _	\$ 897,520	W-9
403	Depreciation Expense _ _ _ _ _	70,725	W-8
406	Amortization of Utility Plant Acquisition Adjustment _ _ _ _ _	4,599	
407	Amortization Expense _ _ _ _ _		
408.1	Taxes Other Than Income _ _ _ _ _	253,112	F-16
409.1	Income Taxes _ _ _ _ _	93,079	F-16
410.10	Deferred Federal Income Taxes _ _ _ _ _	42,929	
410.11	Deferred State Income Taxes _ _ _ _ _	7,346	
411.10	Provision for Deferred Income Taxes - Credit _ _ _ _ _	(2,172)	
412.10	Investment Tax Credits Deferred to Future Periods _ _ _ _ _		
412.11	Investment Tax Credits Restored to Operating Income _ _ _ _ _	(2,323)	
	Utility Operating Expenses _ _ _ _ _	\$ 1,364,815	
	Utility Operating Income _ _ _ _ _	\$ 295,235	
413	Income From Utility Plant Leased to Others _ _ _ _ _		
414	Gains (Losses) From Disposition of Utility Property _ _ _ _ _	2,700	
	Total Utility Operating Income	\$ 297,935	

W-2

Page 3

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 19 90SYSTEM NAME: Orange Park

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
301	Organization	\$ 1,172	\$	\$
302	Franchises	-0-		
303	Land and Land Rights	132,012	133,739	
304	Structures and Improvements	464,740	3,733	
305	Collecting and Impounding Reservoirs	122,547		
306	Lake, River and Other Intakes	-0-		
307	Wells and Springs	159,650	53,324	
308	Infiltration Galleries and Tunnels	-0-		
309	Supply Mains	49,703	20,895	
310	Power Generation Equipment	79,601		
311	Pumping Equipment	307,928	37,193	
320	Water Treatment Equipment	582,866	2,633	
330	Distribution Reservoirs and Standpipes	167,493		
331	Transmission and Distribution Mains	7,340,798	150,738	
333	Services	511,671	59,391	
334	Meters and Meter Installations	719,390	24,849	11,643
335	Hydrants	509,437	20,274	
339	Other Plant and Miscellaneous Equipment	477		
340	Office Furniture and Equip.	134,300	38,773	
341	Transportation Equipment	65,789	11,431	8,631
342	Stores Equipment	-0-		
343	Tools, Shop and Garage Equip.	3,753		
344	Laboratory Equipment	-0-		
345	Power Operated Equipment	4,448		
346	Communication Equipment	35,173	500	
347	Miscellaneous Equipment	2,459		
348	Other Tangible Plant	-0-		
	Total Water Plant	\$ 11,395,407	\$ 557,473	\$ 20,274
102	Utility Plant Leased to Others	-0-		
103	Property Held for Future Use	-0-		
104	Utility Plant Purchased or Sold			
105	Construction Work in Progress	39,894		38,462
106	Completed Construction Not Classified	-0-		
	Total Utility Plant	\$ 11,435,301	\$ 557,473	\$ 58,736

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

WATER UTILITY PLANT MATRIX

CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (h)	.3 WATER TREATMENT PLANT (i)	.4 TRANSMISSION AND DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
\$ 1,172	\$ 1,172	\$XXXXXXXXXXXX	\$XXXXXXXXXXXX	\$XXXXXXXXXXXX	\$XXXXXXXXXXXX
-0-	-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
265,751	XXXXXXXXXXXX	89,712	-0-	28,435	147,604
468,473	XXXXXXXXXXXX	64,670	311,912	73,226	18,665
122,547	XXXXXXXXXXXX	122,547	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
212,974	XXXXXXXXXXXX	212,974	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
70,598	XXXXXXXXXXXX	70,598	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
79,601	XXXXXXXXXXXX	79,601	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
345,121	XXXXXXXXXXXX	345,121	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
585,499	XXXXXXXXXXXX	XXXXXXXXXXXX	585,499	XXXXXXXXXXXX	XXXXXXXXXXXX
167,493	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	167,493	XXXXXXXXXXXX
7,491,536	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	7,491,536	XXXXXXXXXXXX
571,062	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	571,062	XXXXXXXXXXXX
732,596	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	732,596	XXXXXXXXXXXX
529,711	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	529,711	XXXXXXXXXXXX
477	-0-	-0-	477	-0-	XXXXXXXXXXXX
173,073	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	173,073
68,589	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	68,589
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
3,753	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	3,753
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
4,448	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	4,448
35,673	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	35,673
2,459	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	2,459
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
\$ 11,932,606	\$ 1,172	\$ 985,223	\$ 897,888	\$ 9,594,059	\$ 454,264
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1,432	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
\$ 11,934,038	\$ 1,172	\$ 985,223	\$ 897,888	\$ 9,594,059	\$ 454,264

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 1990

CONTRIBUTIONS IN AID OF CONSTRUCTION (AOCT. 271)

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 8,999,970
Add credits during year:	
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ 56,447
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	184,791
Total Credits	\$ 241,238
Less debits charged during the year (All debits charged during the year must be explained below)	\$ 43,709
Total Contributions In Aid of Construction	\$ 9,197,499

Explain all debits charged to Account 271 below:

Orange Park Country Club - Overcharge \$43,709

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 1990

SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN
EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b) or Units	CHARGE PER CONNECTION (c)	AMOUNT (d)
Plant Capacity	169	\$ 147	\$ 24,950
Fire Flow	1,439	\$15/gal.	21,585
Front Footage	1,140	\$8.70/Ft.	9,912
Total Credits			\$ 56,447

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 272)

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 2,180,881
Debits during year:	
Accruals charged to Account 272	\$ 296,160
Other debits (specify):	
Total debits	\$ 296,160
Credits during year (specify):	
	\$
Total Credits	\$ -0-
Balance end of year	\$ 2,477,041

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 1990SYSTEM NAME: Orange Park

SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	AMOUNT (c)
Peters' Creek II Civic Association	Cash	\$ 173
Huntley Jiffy	Cash	3,560
John Perkins	Cash	722
Clay Wade Warehouse	Cash	995
Country Club of Orange Park	Property	10,537
Country Club of Orange Park Clubhouse	Property	7,435
Hibernia Oaks Irrigation Meter	Cash	327
Capital Car Care	Cash	1,855
Cedar Bend Owner Association	Cash	692
Face Island Unit 10	Property	33,846
Smith & Young - Rag Shop	Cash	61
LaPetite Day Care	Cash	703
Huntley Jiffy - Maintenance Building	Cash	263
Huntley Jiffy - Raggedy Point Store	Cash	367
Louis Huntley - Raggedy Point	Cash	22,443
Hibernia Oaks Phase I	Property	24,024
The Varsity Club	Cash	990
Island Food Store	Cash	542
Earl Porter - Gordon St.	Cash	216
Ronald Richard - Gordon St.	Cash	216
Berean Baptist Church	Cash	344
Smith & Young - Shades Dancing	Cash	101
Orange Park Country Club	Cash	357
Joe Lawson	Cash	365
Q-The Sports Club	Property	5,141
Face Island Homeowners Association	Cash	320
The Varsity Club	Cash	284
Parris East	Cash	325
William Branning	Cash	1,229
Oak Creek Unit 2	Property	22,260
W.E. Cherry Elementary School	Cash	2,258
Heritage Hills Unit 7	Cash	41,840
Total Credits		\$ 184,791

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 1990

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c (e)
304	Structures and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains		%	%
333	Services		%	%
334	Meters and Meter Installations		%	%
335	Hydrants		%	%
339	Other Plant and Miscellaneous Equipment		%	%
340	Office Furniture and Equip.		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equip.		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
	Water Plant Composite Depreciation Rate *	31 1/4	-0%	3.2%

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 19 90

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304	Structures and Improvements	\$ - - - - -	\$ - - - - -	\$ - - - - -	\$ - - - - -
305	Collecting and Impounding Reservoirs	- - - - -	- - - - -	- - - - -	- - - - -
306	Lake, River and Other Intakes	- - - - -	- - - - -	- - - - -	- - - - -
307	Wells and Springs	- - - - -	- - - - -	- - - - -	- - - - -
308	Infiltration Galleries and Tunnels	- - - - -	- - - - -	- - - - -	- - - - -
309	Supply Mains	- - - - -	- - - - -	- - - - -	- - - - -
310	Power Generation Equipment	- - - - -	- - - - -	- - - - -	- - - - -
311	Pumping Equipment	- - - - -	- - - - -	- - - - -	- - - - -
320	Water Treatment Equipment	- - - - -	- - - - -	- - - - -	- - - - -
330	Distribution Reservoirs and Standpipes	- - - - -	- - - - -	- - - - -	- - - - -
331	Transmission and Distribution Mains	- - - - -	- - - - -	- - - - -	- - - - -
333	Services	- - - - -	- - - - -	- - - - -	- - - - -
334	Meters and Meter Installations	- - - - -	- - - - -	- - - - -	- - - - -
335	Hydrants	- - - - -	- - - - -	- - - - -	- - - - -
339	Other Plant and Miscellaneous Equipment	- - - - -	- - - - -	- - - - -	- - - - -
340	Office Furniture and Equip.	- - - - -	- - - - -	- - - - -	- - - - -
341	Transportation Equipment	- - - - -	- - - - -	- - - - -	- - - - -
342	Stores Equipment	- - - - -	- - - - -	- - - - -	- - - - -
343	Tools, Shop and Garage Equip.	- - - - -	- - - - -	- - - - -	- - - - -
344	Laboratory Equipment	- - - - -	- - - - -	- - - - -	- - - - -
345	Power Operated Equipment	- - - - -	- - - - -	- - - - -	- - - - -
346	Communication Equipment	- - - - -	- - - - -	- - - - -	- - - - -
347	Miscellaneous Equipment	- - - - -	- - - - -	- - - - -	- - - - -
348	Other Tangible Plant	- - - - -	- - - - -	- - - - -	- - - - -
	Total Depreciable Water Plant In Service	\$ 2,606,736	\$ 366,885	\$ * 108	\$ 366,993

* Specify nature of transaction. *PSC Order #21436
Use () to denote reversal entries.

W-8(a)

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (Cont'd)

[illegible]

W-8(b)

UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 1990

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 177,119	\$ 9,255	\$ -0-
603	Salaries and Wages - Officers, Directors and Majority Stockholders	82,287	-0-	-0-
604	Employee Pensions and Benefits	38,974	-0-	-0-
610	Purchased Water	-0-	-0-	XXXXXXXXXXXXXXXX
615	Purchased Power	232,812	-0-	XXXXXXXXXXXXXXXX
616	Fuel for Power Purchased	921	-0-	XXXXXXXXXXXXXXXX
618	Chemicals	14,169	-0-	-0-
620	Materials and Supplies	69,894	94	26
631	Contractual Services - Eng.	-0-	-0-	-0-
632	Contractual Services - Acct.	2,024	-0-	-0-
633	Contractual Services - Legal	7,583	-0-	-0-
634	Contractual Services - Management Fees	83,272	-0-	-0-
635	Contractual Services - Other	107,836	-0-	3,198
641	Rental of Building/Real Property	10,946	-0-	-0-
642	Rental of Equipment	2,659	-0-	43
650	Transportation Expenses	15,804	-0-	-0-
656	Insurance - Vehicle	6,022	-0-	-0-
657	Insurance - General Liability	9,734	-0-	-0-
658	Insurance - Workman's Compensation	10,704	-0-	-0-
659	Insurance - Other	-0-	-0-	-0-
660	Advertising Expense	182	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	-0-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
667	Regulatory Commission Expenses - Other	868	-0-	-0-
670	Bad Debt Expense	12,063	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
675	Miscellaneous Expenses	11,647	59	-0-
	Total Water Utility Expenses	\$ 897,520	\$ 9,408	\$ 3,267

W-9(a)

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 1990SYSTEM NAME: Orange Park

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
460	Unmetered Water Revenue	-0-	-0-	\$ 143
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	9,914	10,171	\$ 1,226,547
461.2	Metered Sales to Commercial Customers	1,057	1,089	352,991
461.3	Metered Sales to Industrial Customers	-0-	-0-	
461.4	Metered Sales to Public Authorities	-0-	-0-	
461.5	Metered Sales to Multiple Family Dwellings	-0-	-0-	
	Total Metered Sales	10,971	11,260	\$ 1,586,538
	Fire Protection Revenue:			
462.1	Public Fire Protection	-0-	-0-	\$
462.2	Private Fire Protection	-0-	-0-	
	Total Fire Protection Revenue	-0-	-0-	\$ -0-
464	Other Sales To Public Authorities	-0-	-0-	\$
465	Sales To Irrigation Customers	-0-	-0-	
466	Sales For Resale	-0-	-0-	
467	Interdepartmental Sales	-0-	-0-	
	Totals	10,971	11,260	\$ 1,586,681
	Other Water Revenues:			
469	Guaranteed Revenues			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			73,369
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 73,369
	Total Water Operating Revenues			\$ 1,660,050

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WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 19,195	\$ 9,940	\$ 4,799	\$ 24,679	\$ 32,194	\$ 77,057
-0-	-0-	-0-	-0-	-0-	82,287
-0-	-0-	-0-	-0-	-0-	38,974
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	229,890	XXXXXXXXXXXX	-0-	2,922
-0-	XXXXXXXXXXXX	921	XXXXXXXXXXXX	-0-	-0-
14,169	-0-	-0-	-0-	XXXXXXXXXXXX	XXXXXXXXXXXX
5,141	22,094	567	2,792	19,616	19,564
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	2,024
-0-	-0-	-0-	-0-	-0-	7,583
-0-	-0-	-0-	-0-	-0-	-0-
9,687	51,270	2,952	27,394	165	83,272
-0-	-0-	-0-	-0-	-0-	13,170
-0-	-0-	-0-	-0-	-0-	10,946
247	-0-	598	-0-	2,018	-0-
-0-	-0-	15,483	-0-	-0-	74
-0-	-0-	-0-	-0-	-0-	6,022
-0-	-0-	-0-	-0-	-0-	9,734
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	10,704
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	182
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
-0-	-0-	-0-	-0-	-0-	868
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	12,063	XXXXXXXXXXXX
660	-0-	-0-	2	77	10,849
\$ 49,099	\$ 83,304	\$ 255,210	\$ 54,867	\$ 66,133	\$ 376,232

W-9(b)

UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Orange Park

YEAR OF REPORT
 DECEMBER 31, 1990

WATER SYSTEM INFORMATION

SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	SEE ATTACHED W-11A to W-11E		
Type of source			
Auxiliary Power			

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	SEE ATTACHED W-11A to W-11E		
Make			
Gals. per day capacity			
High service pumping			
Gallons per minute			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq. Ft.			
Auxiliary Power			

RESERVOIRS

Description (steel, concrete or pneumatic)	SEE ATTACHED W-11A to W-11E		
Capacity of Tank			
Ground or Elevated			

W-11

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UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Orange Park

YEAR OF REPORT
 DECEMBER 31, 1990

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	---	155,519	13	155,506	135,671
February	---	140,278	4	140,274	165,338
March	---	193,454	6	193,448	128,812
April	---	209,593	13	209,580	143,649
May	---	272,583	12	272,571	188,691
June	---	262,429	30	262,399	202,533
July	---	242,946	3	242,943	245,818
August	---	228,184	15	228,169	215,480
September	---	225,546	11	225,535	222,842
October	---	205,459	4	205,455	194,993
November	---	186,383	12	186,371	197,324
December	---	170,598	2	170,596	217,114
Total for year	-0- =====	2,492,972 =====	125 =====	2,492,847 =====	2,258,265 =====

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

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

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Kingsley Service Company - Orange Park System
December 31, 1990
POWER AND PUMPING EQUIPMENT - SCHEDULE W-11

Lucy Branch - Lakeside Estates Water Plant

Year Constructed: 1968, 1972, 1977
Wells: Three 8" x 12"
Well Depth: 600 to 861 Feet
Diameter of Wells: 8"
Yield of Wells: 5,472,000 G.P.D.
Design Flow per D.E.R.: 5,400,000 G.P.D.
Source of Supply: Florida Aquifer
Method of Measurement: Flow Meters/Pump Hour Clocks

Well Pump No. 1, Peerless - 12MBOLS, 1000 GPM @ 75' TDH Motor, Newman, 25 H.P., 220/440/3/60, 1800 RPM, F324UPDD2782PD, ID#TA2825

Well Pump No. 2, Peerless - 12MBOLS, 1400 GPM @ 61.5' TDH Motor, Newman, 30 H.P., 220/440/3/60, 1720 RPM, F326UPDD2792PB, ID#TI0487

Well Pump No. 3, Peerless - 12MBOLS, 1400 GPM @ 61.5' TDH Motor, Newman, 30 H.P., 220/440/3/60, 1720 RPM, TPYDD2-782PB, ID#T117041

High Service Pump No. 1, Aurora, 5"x6"x15", 411-BF, Splitcase, 1400 GPM @ 115' TDH, 1750 RPM, Motor Reliance, 50 H.P., 230/460/3/60, 1765 RPM, F326T, ID# P32GOD12BC7FX, I.D.# 72-12892-2

High Service Pump No. 2, Aurora, 5"x6"x15", 411-BF, Splitcase, 1400 GPM @ 115' TDH, 1750 RPM, Motor Reliance, 50 H.P., 230/460/3/60, 1765 RPM, F326T, ID# P32GOD12BG4EX, I.D.# 72-128-92-1

High Service Pump No. 3, Aurora, 5"x6"x15", 411-BF, Splitcase, 1400 GPM @ 115' TDH, 1750 RPM, Motor Reliance, 50 H.P., 230/460/3/60, 1765 RPM, F326T, ID# P32GOD12BG10FX, I.D.# 7212891

High Service Pump No. 4, Aurora, 5"x6"x15", 411-BF, Splitcase, 1400 GPM @ 115' TDH, 1750 RPM, Motor Reliance, 50 H.P., 230/460/3/60, 1760 RPM, F326T, I.D.# P32G12BG6PC, ID# 777908

Note: High Service Pump No. 3 also hooked up to Wisconsin engine, V-465D, 60 H.P., Propane, standby, 2, 200 RPM, F3 3/4 x 4, ID#479553

Air Compressor - Quincy Model 240-6 4 x 3, 5 H.P. Wagner Motor, 1750 RPM, 230/460/3/60, F215, ID#2406480318L

Auxiliary Power - Onan, Standby 75 KVA, Driver by Allis-Chalmers Diesel, 100+ H.P., 2000 RPM, F3500
Steel Ground Storage (GS) & Steel Pneumatic Tank (P) 100,000 GS, 300,000 GS, 500,000 GS, 2 - 10,000 P

Chlorination Equipment - Wallace & Terirnan
4 - V100 Chlorinators
4 - Injectors
2 - Switch Over Regulators
1 - Dual Scales
1 - Gas Detector - Model 1610
1 - Dayton Vent Fan

Kingsley Service Company - Orange Park System
December 31, 1990

POWER AND PUMPING EQUIPMENT - SCHEDULE W-11

Ridgecrest Water Treatment Plant

Year Constructed: 1981, 1984
Wells: Two 16" x 12"
Well Depth: 960 to 1,000 feet
Diameter of Wells: 12"
Yield of Wells: 6,624,000 G.P.D.
Design Flow per D.E.R.: 6,048,000 G.P.D.
Source of Supply: Florida Aquifer
Method of Measurement: Flow Meters/Pump Hour Clocks

Well Pump No. 1, Peerless - (16" x 10"), 2300 GPM @ 130' TDH, Motor, Newman, 100 H.P. 220/440/3/60, 1800 RPM, F404TP

Well Pump No. 2, Peerless - (16" x 10"), 2300 GPM @ 130' TDH, Motor, Newman, 100 H.P. 220/440/3/60, 1800 RPM, F404TP, ID#T132120

High Service Pump No. 1, Aurora, 5"x6"x15", 411, 1400 GPM @ 115' TDH, 1750 RPM, Motor, Reliance, 50 H.P. 230/460/3/60, 1770 RPM, F326T, ID#81071311

High Service Pump No. 2, Aurora, 5"x6"x15", 411, 1400 GPM @ 115' TDH, 1750 RPM, Motor, Reliance, 50 H.P. 230/460/3/60, 1770 RPM, F326T, ID#81071312

High Service Pump No. 3, Aurora, 5"x6"x15", 411, 1400 GPM @ 115' TDH, 1750 RPM, Motor, Reliance, 50 H.P. 230/460/3/60, 1770 RPM, F326T, ID#8405333

Air Compressor - Quincy, Model FQ325, 5 H.P. Motor, 1735 RPM, 230/460/3/60, F215, 20992-0

Steel Ground Storage (GS) & Steel Pneumatic Tank (P), 2 - 550,000 GS, 1-20,000 P

Chlorination Equipment - Wallace & Terirnan

- 3 - V100 Chlorinators
- 3 - Injectors
- 2 - Switch Over Regulators
- 1 - Dual Scale
- 1 - Gas Detector - Model 1610
- 1 - Dayton Vent Fan

Kingsley Service Company - Orange Park System
December 31, 1990
POWER AND PUMPING EQUIPMENT - SCHEDULE W-11

Bellair-Meadowbrook Water Plant

Year Constructed: 1958, 1973, 1976
Wells: Three 8" x 12"
Well Depth: 1,000 to 1,030 feet
Diameter of Wells: 8"
Yield of Wells: 6,048,000 G.P.D.
Design Flow per D.E.R.: 6,912,000 G.P.D.
Source of Supply: Florida Aquifer
Method of Measurement: Flow Meters/pump Hour Clocks

Well Pump No. 1, Peerless-12MB-2, 1400 GPM @ 116' TDH Motor, Newman, 60 H.P., 220/440/3/60, 1800 RPM, 364 TP Frame, ID#365VPD03182PB, ID#T106780

Well Pump No. 2, Peerless-12MB2, 1400 GPM @ 116' TDH Motor, Newman, 50 H.P., 220/440/3/60, 1780 RPM, Frame 365UP-PD3182PB

Well Pump No. 3, Peerless-12MB2-OLS, 1400 GPM @ 116' TDH Motor, Newman, 60 H.P., 230/460/3/60, 1770 RPM, Frame 364IPPD3182PB

New Building-High Service Pump No. 1, Aurora, 5"x6"x17", 411 BF, 1600 GPM @ 149' TDH, Motor, Reliance, 75 H.P., 230/460/3/60, 1765 RPM, Frame 365TS, B36G24FG02SKMV3226, ID#7412286

New Building-High Service Pump No. 2, Aurora, 5"x6"x17", 411 BF, 1600 GPM @ 149' TDH, Motor, Reliance, 75 H.P., 230/460/3/60, 1765 RPM, Frame 365TS, ID#755445

New Building-High Service Pump No. 3, Aurora, 5"x6"x17", 411 BF, 1600 GPM @ 149' TDH, Motor, Reliance, 75 H.P., 230/460/3/60, 1765 RPM, Frame 365TS, #36G12CG1SA, ID# 9J63084

New High Service Pump #4, Aurora, 5"x6"x17", 411 BF, 1600 GPM, 150 TDH Motor Reliance, 75 H.P., 230/460/3/60 Frame 365T, P360248

Air Compressor-Ingersoll Rand, 253-30, 5 H.P. G.E. Motor, 1745 RPM, F184T, 230/460/3/60

Auxiliary Power-Caterpillar Model D346 TA Diesel Elec. Set rated KW standby Duty at 277/480 Volt, 60 Hertz, 3 Phase, 4 Wire @ 1800 RPM Serial No. 39J1646

Steel Ground Storage (GS) & Steel Pneumatic Tank (P), 68,000 GS, 150,000 GS, 2 - 500,000 GS, 1 - 5,000 P, 2 - 20,000 P

Chlorination Equipment - Wallace & Terirnan

- 3 - V100 Chlorinators
- 3 - Injectors
- 2 - Switch Over Regulators
- 1 - Dual Scale
- 1 - Gas Detector - Model 1610
- 1 - Dayton Vent Fan

Kingsley Service Company - Orange Park System
December 31, 1990

POWER AND PUMPING EQUIPMENT - SCHEDULE W-11

Fleming Oaks Water Plant

Year Constructed: 1983, 1988
Wells: Two 8" x 12"
Well Depth: 1,000 feet
Diameter of Wells: 8"
Yield of Wells: 4,032,000 G.P.D.
Design Flow per D.E.R.: 1,500,000 G.P.D.
Source of Supply: Florida Aquifer
Method of Measurement: Flow Meters/Pump Hour Clocks

Well Pump No. 1, Peerless-12MBI, 1400 GPM @ 50' TDH, Serial T1 31091, Motor, Newman, 30 H.P. 230/460, 1765 RPM, RB286TPY/DD2752PB, Serial S20759402

Well Pump No. 2, Peerless-12MB-2STG-OLS, Serial T140143, 1400 GPM @ 70' TDH, 30 H.P., 230/460, 1765 RPM, R324TPD 2792, S324105902

High Service Pump No. 1, Aurora, 4"x5"x15", 411-BF, Splitcase, 800 GPM @ 105' TDH, 1750 RPM, Motor, Reliance, 30 H.P., 230/460, 1765 RPM, F286T ID#307298-2

High Service Pump No. 2, Aurora, 4"x5"x15", 411-BF, Splitcase, 800 GPM @ 105' TDH, 1750 RPM, Motor, Reliance, 30 H.P., 230/460, 1765 RPM, F286T ID#8307298

Air Compressor-Quincy Model 240-13, 4"x3", 5 H.P., Reliance Motor, 1730 RPM, 230/460/3/60, F184T

Generator - Onan Model 300, ODHV 47R 29167B, Serial A G860832489, Hertz 60, RPM 1800, Komatsu 6 cyl Diesel

Steel Ground Storage (GS) & Steel Pneumatic Tank (P), 250,000 GS, 1 - 10,000 P

Chlorination Equipment - Wallace & Terirnan

- 2 - V100 Chlorinators
- 2 - Injectors
- 2 - Switch Over Regulators
- 1 - Dual Scale
- 1 - Gas Detector - Model 1610
- 1 - Dayton Vent Fan

Kingsley Service Company - Orange Park System
December 31, 1990

POWER AND PUMPING EQUIPMENT - SCHEDULE W-11

Pace Island Water Plant

Year Constructed: 1990
Depth of Well: 900 feet
Size of Casing: 16" x 10"
Yield of Wells: 360,000 G.P.D.
Design Flow per D.E.R.: 170,000 G.P.D.
Source of Supply: Florida Aquifer
Method of Measurement: Flow Meters/Pump Hour Clock
Depth of Casing: 400 ft.

Well Pump No. 1, Peerless - 5 H.P., 230/460, Phase 3, Code K, 3450 RPM, H260, Model P56R2U1A1 Serial 6179, 250 G.P.M.

High Service Pump No. 1 - 20 H.P. US Motor 230/460, 3525 RPM, Frame 256 JM Type VT-4-TM, ID #F-B091-00-025, K184R032, Serial 0838546, Peerless Pump, Model 0820-M, Serial 372925, Impeller V3289B, Dia. 7 1/2, 348 G.P.M.

High Service Pump No. 2 - Marathon Motor, 20 H.P., Frame 256JM, I.D. No. FB091-00-025, Volts 230/460, AMP 498/249, H260, Phase 3, Peerless Pump, Model 0820-M, Serial 372926, Impeller V3289B, Dia. 7 1/2, 348 G.P.M.

Air Compressor - Speedaire 100 PSI, 1 H.P., 115/230, 1725 RPM, Model 22870A, Serial 0286

Steel Ground Storage - 28,250 Gallons

Steel Pneumatic Storage - 5,500 Gallons

Chlorination Equipment - Wallace & Terirnan
1 - V100 Chlorinator
1 - Injector
2 - Regulators
1 - Dual Scale

UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Orange Park

YEAR OF REPORT
 DECEMBER 31, 1990

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve. 14,056**
2. Estimated annual increase in ERC's * 200 to 400
3. List fire fighting facilities and capacities. System delivers sufficient water supply to 695 fire hydrants and several commercial sprinkler systems.
4. List percent of certificated area where service connections are installed (total for each county). 90%
5. What is the current need for system upgrading and/or expansion? Heritage Farms W.T.P. was moved to the Orange Park system on Pace Island.
6. What are plans for future system upgrading and/or expansion? The Dupont W.T.P. for Fleming Island is in the planning stages.
7. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? Yes. Alan W. Potter, P.E. 6957 Lillian Rd., Jax., Fla. 32211
8. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? Yes

** Design Flow/950 GPD @ 16/24 = ERC's that system can efficiently serve.

* ERC = (Total Gallons Sold / 365 days) / 350 Gallons Per Day

** Company has experienced up to 950 GPD per ERC on peak days.

** Based on 16 hour day.

MAINS

TYPE OF PIPE (Galvanized, Cast Iron, PVC, Etc.)	DIAMETER OF PIPE (in inches)	MAINS END OF YEAR (in feet)
<u>See 13A to 13B</u>		
Total feet of mains		

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 1990

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS		TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
			START OF YEAR (d)	END OF YEAR (e)	
5/8"	D	1.0	10,760	11,049	11,049
3/4"	D	1.5	---	---	---
1"	D	2.5	320	333	832
1 1/2"	D,T	5.0	173	177	885
2"	D,C,T	8.0	145	146	1,168
3"	D	15.0	3	3	45
3"	C	16.0	7	7	112
3"	T	17.5	---	---	---
4"	D,C	25.0	4	4	100
4"	T	30.0	1	1	30
6"	D,C	50.0	6	5	250
6"	T	62.5	---	---	---
8"	C	80.0	1	1	80
8"	T	90.0	---	---	---
10"	C	115.0	---	---	---
10"	T	145.0	---	---	---
12"	T	215.0	---	---	---
TOTAL:			11,420	11,726	14,551

* D = Displacement
C = Compound
T = Turbine

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left(\frac{2,256,265,000}{\text{(total gallons sold)}} / 365 \text{ days} \right) / 350 \text{ gpd} = 17,661$$

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December 31, 1990

KINGSLEY SERVICE COMPANY
ORANGE PARK SYSTEM
WATER SYSTEM - SCHEDULE W-13

<u>Kind of Pipe</u>	<u>Pipe Diameter</u>	<u>First Of Year</u>	<u>Added</u>	<u>Removed or Abandoned</u>	<u>End of Year</u>
Mains:					
Galvanized Iron	3/4"	34,095	-0-	-0-	34,095
Galvanized Iron	1"	8,519	-0-	-0-	8,519
Galvanized Iron	1 1/4"	77,779	-0-	-0-	77,779
Galvanized Iron	1 1/2"	7,311	-0-	-0-	7,311
Galvanized Iron	2"	45,094	-0-	-0-	45,094
Galvanized Iron	2 1/2"	184	-0-	-0-	184
Galvanized Iron	3"	174	-0-	-0-	174
Galvanized Iron	4"	6	-0-	-0-	6
Polybutalene	3/4"	6,031	-0-	-0-	6,031
Polybutalene	1"	80	-0-	-0-	80
Cement Asbestos	4"	69,159	-0-	-0-	69,159
Cement Asbestos	6"	94,349	-0-	-0-	94,349
Cement Asbestos	8"	54,457	-0-	-0-	54,457
Cement Asbestos	10"	31,804	-0-	-0-	31,804
Cement Asbestos	12"	33,855	-0-	-0-	33,855
Cement Asbestos	14"	897	-0-	-0-	897
Cement Asbestos	16"	2,080	-0-	-0-	2,080
Cast/Ductile Iron	4"	1,695	48	-0-	1,743
Cast/Ductile Iron	6"	6,639	32	-0-	6,671
Cast/Ductile Iron	8"	16,969	36	-0-	17,005
Cast/Ductile Iron	10"	13,384	-0-	-0-	13,384
Cast/Ductile Iron	12"	13,133	-0-	-0-	13,133
Cast/Ductile Iron	14"	18	-0-	-0-	18
Cast/Ductile Iron	16"	306	-0-	-0-	306
Cast/Ductile Iron	24"	937	-0-	-0-	937
PVC Pipe	1/2"	160	-0-	-0-	160
PVC Pipe	3/4"	4,019	-0-	-0-	4,019
PVC Pipe	1"	2,420	86	-0-	2,506
PVC Pipe	1 1/4"	855	-0-	-0-	855
PVC Pipe	1 1/2"	33,953	1,824	-0-	35,777
PVC Pipe	2"	36,284	266	-0-	36,550
PVC Pipe	2 1/2"	568	-0-	-0-	568
PVC Pipe	4"	122,506	1,465	-0-	123,971
PVC Pipe	6"	210,024	1,330	-0-	211,354
PVC Pipe	8"	146,807	5,399	-0-	152,206
PVC Pipe	10"	60,011	1,340	-0-	61,351
PVC Pipe	12"	26,250	949	-0-	27,199
TOTAL		1,162,812	12,775	-0-	1,175,587

W-13A

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December 31, 1990

KINGSLEY SERVICE COMPANY
ORANGE PARK SYSTEM
WATER SYSTEM - SCHEDULE W-13

	<u>Size</u>	<u>Beginning Of Year</u>	<u>Added</u>	<u>Removed or Abandoned</u>	<u>End of Year</u>
Gate Valves	3/4"	1	-0-	-0-	1
	1"	34	7	-0-	41
	1 1/4"	14	-0-	-0-	14
	1 1/2"	39	3	-0-	42
	2"	281	6	-0-	287
	2 1/2"	3	-0-	-0-	3
	4"	297	4	-0-	301
	6"	461	4	-0-	465
	8"	451	11	-0-	462
	10"	128	5	-0-	133
	12"	151	2	-0-	153
	14"	1	-0-	-0-	1
	16"	3	1	-0-	4
	24"	<u>1</u>	<u>-0-</u>	<u>-0-</u>	<u>1</u>
TOTAL		<u>1,865</u>	<u>43</u>	<u>-0-</u>	<u>1,908</u>
Fire Hydrants		<u>677</u>	<u>18</u>	<u>-0-</u>	<u>695</u>
TOTAL		<u>677</u>	<u>18</u>	<u>-0-</u>	<u>695</u>

W-13B

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**WATER
OPERATION
SECTION**

Water Listing of System Groups

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff, should be assigned the same group number. Each individual system which has not been consolidated, should be assigned it's own group number. The water financial schedules (W-1 through W-10) should be filed for the group in total. The water engineering schedules (W-11 through W-14) must be filed for each system in the group. All water pages should be arranged by group number. An example of system grouping follows:

[illegible]

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 1990SYSTEM NAME: Heritage Farms

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service _ _ _ _ _	W-3	\$ 1,656,269
	Less:		
	Nonused and Useful Plant (1) _ _ _		
108.1	Accumulated Depreciation _ _ _ _ _	W-8	235,540
110.1	Accumulated Amortization _ _ _ _ _		
271	Contributions In Aid of Construction _ _ _ _ _	W-4	951,864
252	Advances for Construction _ _ _ _ _	F-18	
	Subtotal _ _ _ _ _		\$ 468,865
	Additions:		
272	Accumulated Amortization of Contributions In Aid of Construction _ _ _ _ _	W-5	141,992
	Subtotal _ _ _ _ _		\$ 610,857
	Plus or Minus:		
114	Acquisition Adjustments (2) _ _ _ _ _	F-5	* -0-
115	Accumulated Amortization of Acquisition Adjustments (2) _ _ _ _ _	F-5	* -0-
	Working Capital Allowance (3) _ _ _ _ _		4,475
	Other (Specify): _ _ _ _ _		

	RATE BASE _ _ _ _ _		\$ 615,332
	UTILITY OPERATING INCOME (LOSS) _ _ _ _ _		\$ (3,547)
	ACHIEVED RATE OF RETURN _ _ _ _ _		(.58%) %

See F-5

See F-5

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Formula Approach (1/8 of O & M Expenses)

W-1

UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Heritage Farms

YEAR OF REPORT
 DECEMBER 31, 1990

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	REF. PAGE (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues -----	\$ 61,104	W-10
401	Operating Expenses -----	\$ 35,800	W-9
403	Depreciation Expense -----	22,201	W-8
406	Amortization of Utility Plant Acquisition Adjustment -----	(1,350)	
407	Amortization Expense -----	9,316	F-16
408.1	Taxes Other Than Income -----	(1,033)	F-16
409.1	Income Taxes -----	(218)	
410.10	Deferred Federal Income Taxes -----	(38)	
410.11	Deferred State Income Taxes -----	(17)	
411.10	Provision for Deferred Income Taxes - Credit -----	(10)	
412.10	Investment Tax Credits Deferred to Future Periods -----		
412.11	Investment Tax Credits Restored to Operating Income -----		
	Utility Operating Expenses -----	\$ 64,651	
	Utility Operating Income (LOSS) -----	\$ (3,547)	
413	Income From Utility Plant Leased to Others -----		
414	Gains (Losses) From Disposition of Utility Property -----		
	Total Utility Operating Income (LOSS)	\$ (3,547)	

W-2

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UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 1990SYSTEM NAME: Heritage Farms

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
301	Organization	\$ ** -0-	\$ -	\$ -
302	Franchises	-0-	-	-
303	Land and Land Rights	12,437	-	-
304	Structures and Improvements	** 102,976	562	-
305	Collecting and Impounding Reservoirs	-0-	-	-
306	Lake, River and Other Intakes	-0-	-	-
307	Wells and Springs	76,727	-	-
308	Infiltration Galleries and Tunnels	-0-	-	-
309	Supply Mains	56,343	-	-
310	Power Generation Equipment	42,225	-	-
311	Pumping Equipment	100,277	-	-
320	Water Treatment Equipment	23,656	-	-
330	Distribution Reservoirs and Standpipes	112,125	-	-
331	Transmission and Distribution Mains	947,204	45,232	-
333	Services	37,518	10,781	-
334	Meters and Meter Installations	22,943	4,253	-
335	Hydrants	53,888	7,122	-
339	Other Plant and Miscellaneous Equipment	-0-	-	-
340	Office Furniture and Equip.	-0-	-	-
341	Transportation Equipment	-0-	-	-
342	Stores Equipment	-0-	-	-
343	Tools, Shop and Garage Equip.	-0-	-	-
344	Laboratory Equipment	-0-	-	-
345	Power Operated Equipment	-0-	-	-
346	Communication Equipment	-0-	-	-
347	Miscellaneous Equipment	-0-	-	-
348	Other Tangible Plant	-0-	-	-
	Total Water Plant	\$ 1,588,319	\$ 67,950	\$ -0-
102	Utility Plant Leased to Others	-0-	-	-
103	Property Held for Future Use	-0-	-	-
104	Utility Plant Purchased or Sold	-0-	-	-
105	Construction Work in Progress	25	-	25
106	Completed Construction Not Classified	-0-	-	-
	Total Utility Plant	\$ 1,588,344	\$ 67,950	\$ 25

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. ** From the 1986 to the 1987 report a \$493 for structures and Improvements amount was put in W-3(a) Organization by accident and not caught till this year.

WATER UTILITY PLANT MATRIX

CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (h)	.3 WATER TREATMENT PLANT (i)	.4 TRANSMISSION AND DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
\$ -0-	\$ -0-	\$XXXXXXXXXXXXX	\$XXXXXXXXXXXXX	\$XXXXXXXXXXXXX	\$XXXXXXXXXXXXX
-0-	-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
12,437	XXXXXXXXXXXXX	11,740	192	505	-0-
103,538	XXXXXXXXXXXXX	1,055	102,483	-0-	-0-
-0-	XXXXXXXXXXXXX	-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
-0-	XXXXXXXXXXXXX	-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
76,727	XXXXXXXXXXXXX	76,727	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
-0-	XXXXXXXXXXXXX	-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
56,343	XXXXXXXXXXXXX	56,343	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
42,225	XXXXXXXXXXXXX	42,225	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
100,277	XXXXXXXXXXXXX	100,277	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
23,656	XXXXXXXXXXXXX	XXXXXXXXXXXXX	23,656	XXXXXXXXXXXXX	XXXXXXXXXXXXX
112,125	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	112,125	XXXXXXXXXXXXX
992,436	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	992,436	XXXXXXXXXXXXX
48,299	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	48,299	XXXXXXXXXXXXX
27,196	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	27,196	XXXXXXXXXXXXX
61,010	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	61,010	XXXXXXXXXXXXX
-0-	-0-	-0-	-0-	-0-	XXXXXXXXXXXXX
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-
\$ 1,656,269	\$ -0-	\$ 288,367	\$ 126,331	\$ 1,241,571	\$ -0-
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
\$ 1,656,269	\$ -0-	\$ 288,367	\$ 126,331	\$ 1,241,571	\$ -0-

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 880,236
Add credits during year:	
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ 13,975
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	61,971
Total Credits	\$ 75,946
Less debits charged during the year (All debits charged during the year must be explained below)	\$ 4,318
Total Contributions In Aid of Construction	\$ 951,864

Explain all debits charged to Account 271 below:

Doctors Inlet Office Complex - Overcharge - \$4,318

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN
EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

[illegible]

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 272)

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 112,679
Dedits during year:	
Accruals charged to Account 272	\$ 29,313
Other debits (specify):	
Total debits	\$ 29,313
Credits during year (specify):	
Total Credits	\$ -0-
Balance end of year	\$ 141,992

Kingsley Service Company

Heritage Farms

YEAR OF REPORT
DECEMBER 31, 19 90

SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

[illegible]

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c (e)
304	Structures and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains		%	%
333	Services		%	%
334	Meters and Meter Installations		%	%
335	Hydrants		%	%
339	Other Plant and Miscellaneous Equipment		%	%
340	Office Furniture and Equip.		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equip.		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
	Water Plant Composite Depreciation Rate *	31 1/4	-0 %	3.2 %

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304	Structures and Improvements	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equip.				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equip.				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Depreciable Water Plant In Service	\$ 184,025	\$ 51,515	\$ -0-	\$ 51,515

* Specify nature of transaction.
Use () to denote reversal entries.

W-8(a)

100-30-36
PLATE 10

[illegible]

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 19 90SYSTEM NAME: Heritage Farms

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 6,519	\$ 341	\$ -0-
603	Salaries and Wages - Officers, Directors and Majority Stockholders	3,029	-0-	-0-
604	Employee Pensions and Benefits	1,434	-0-	-0-
610	Purchased Water	-0-	-0-	XXXXXXXXXXXXXX
615	Purchased Power	11,334	-0-	XXXXXXXXXXXXXX
616	Fuel for Power Purchased	34	-0-	XXXXXXXXXXXXXX
618	Chemicals	521	-0-	-0-
620	Materials and Supplies	2,573	4	1
631	Contractual Services - Eng.	-0-	-0-	-0-
632	Contractual Services - Acct.	74	-0-	-0-
633	Contractual Services - Legal	279	-0-	-0-
634	Contractual Services - Management Fees	3,065	-0-	-0-
635	Contractual Services - Other	3,969	-0-	118
641	Rental of Building/Real Property	403	-0-	-0-
642	Rental of Equipment	98	-0-	-0-
650	Transportation Expenses	582	-0-	-0-
656	Insurance - Vehicle	222	-0-	-0-
657	Insurance - General Liability	358	-0-	-0-
658	Insurance - Workman's Compensation	394	-0-	-0-
659	Insurance - Other	-0-	-0-	-0-
660	Advertising Expense	7	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	-0-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
667	Regulatory Commission Expenses - Other	32	-0-	-0-
670	Bad Debt Expense	444	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
675	Miscellaneous Expenses	429	-0-	2
	Total Water Utility Expenses	\$ 35,800	\$ 345	\$ 121

W-9(a)

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WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 706	\$ 366	\$ 177	\$ 908	\$ 1,185	\$ 2,836
-0-	-0-	-0-	-0-	-0-	3,029
-0-	-0-	-0-	-0-	-0-	1,434
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	-0-	11,227	-0-	-0-	107
-0-	-0-	34	-0-	-0-	-0-
521	-0-	-0-	-0-	XXXXXXXXXXXX	XXXXXXXXXXXX
189	813	21	103	722	720
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	74
-0-	-0-	-0-	-0-	-0-	279
-0-	-0-	-0-	-0-	-0-	3,065
357	1,887	109	1,008	6	484
-0-	-0-	-0-	-0-	-0-	403
-0-	2	-0-	22	74	-0-
-0-	9	570	-0-	-0-	3
-0-	-0-	-0-	-0-	-0-	222
-0-	-0-	-0-	-0-	-0-	358
-0-	-0-	-0-	-0-	-0-	394
-0-	-0-	-0-	-0-	-0-	-0-
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-7-
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	32
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	-0-	-0-	-0-	-0-	444
25	-0-	-0-	-0-	3	399
\$ 1,798	\$ 3,077	\$ 12,138	\$ 2,041	\$ 2,434	\$ 13,846

W-9(b)

UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Heritage Farms

YEAR OF REPORT
 DECEMBER 31, 1990

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
460	Unmetered Water Revenue	-0-	-0-	\$ -0-
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	603	710	\$ 57,727
461.2	Metered Sales to Commercial Customers	7	16	3,377
461.3	Metered Sales to Industrial Customers	-0-	-0-	
461.4	Metered Sales to Public Authorities	-0-	-0-	
461.5	Metered Sales to Multiple Family Dwellings	-0-	-0-	
	Total Metered Sales	610	726	\$ 61,104
	Fire Protection Revenue:			
462.1	Public Fire Protection	-0-	-0-	\$
462.2	Private Fire Protection	-0-	-0-	
	Total Fire Protection Revenue	-0-	-0-	\$ -0-
464	Other Sales To Public Authorities	-0-	-0-	\$
465	Sales To Irrigation Customers	-0-	-0-	
466	Sales For Resale	-0-	-0-	
467	Interdepartmental Sales	-0-	-0-	
	Totals	610	726	\$ 61,104
	Other Water Revenues:			
469	Guaranteed Revenues			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ -0-
	Total Water Operating Revenues			\$ 61,104

UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Heritage Farms

YEAR OF REPORT
 DECEMBER 31, 1990

WATER SYSTEM INFORMATION

SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	SEE ATTACHED W-11A		
Type of source			
Auxiliary Power			

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	SEE ATTACHED W-11A		
Make			
Gals. per day capacity			
High service pumping			
Gallons per minute			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq. Ft.			
Auxiliary Power			

RESERVOIRS

Description (steel, concrete or pneumatic)	SEE ATTACHED W-11A		
Capacity of Tank			
Ground or Elevated			

W-11

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UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	---	5,282	---	5,282	5,649
February	---	6,451	---	6,451	7,389
March	---	9,367	---	9,367	5,094
April	---	10,324	---	10,324	7,496
May	---	15,957	---	15,957	9,314
June	---	13,124	---	13,124	8,390
July	---	14,879	---	14,879	8,560
August	---	14,483	---	14,483	9,482
September	---	14,877	---	14,877	9,197
October	---	12,023	---	12,023	6,781
November	---	7,265	37	7,228	6,826
December	---	6,462	---	6,462	6,442
Total for year	-0-	130,494	37	130,457	87,820

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

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

N/A

W-12

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** Unaccounted for water was used by the water & sewer contractor working on the Heritage Farms System for line flushing and pressure testing of new additions. Other contractor (i.e. road & drainage) were required to use metered water when they were caught using unmetered water.

December 31, 1990

POWER AND PUMPING EQUIPMENT - SCHEDULE W-11Orange Park South Water Plant

Year Constructed: 1986, 1989
Well Construction: Steel Casing
Depth of Well: 1,000 Feet
Diameter of Wells: One 12" x 8", One 16" x 12"
Yield of Wells: 5,155,200 G.P.D.
Design Flow Per D.E.R.: 1,500,000 G.P.D.
Method of Measurement: Flow Meters/Pump Hour Clocks

Peerless
Well Pump #1
Serial #T1-37560
GPM 1400 RPM 1760
TDH 50 Model 12MB-1

Newman
Well Pump Motor
Serial #S21966506
H.P. 30 RPM 1770
Volts 230/460 AMPS 84/42

Peerless
Well Pump #2
Serial #T1-77452
GPM 2180 RPM 1770
14HxB-2

Newman
Well Pump #2
Serial #RB657B
H.P. 75 RPM 1775
Volts 460

Aurora High Service Pump #1
Serial #86-06977-1 Type 411BF
Size 4x5x15 GPM 800 Head FT 133
RPM 1750

High Service #1 Motor
Reliance Frame 324T, H.P. 40
Volts 460/230, Phase 3, AMPS 100/50
I.D. #P23G0311J-615-RM/MN 2018

Aurora High Service Pump #2
Serial #86-06977-2 Type 411BF
Size 4x5x15 GPM 800 Head FT 133
RPM 1750

High Service #2 Motor
Reliance Frame 324T, H.P. 40
Volts 460/230 Phase 3 AMPS 100/50
I.D. #P3260311J-609-QM/MN 1800

Aurora High Service Pump #3
Serial #86-06997-3 Type 411BF
Size 4x5x15 Gpm 800 Head FT133
RPM 1750

High Service #3 Motor
Reliance Frame 324T H.P. 40
Volts 460/230 Phase 3 AMPS 100/50
I.D. #P3260311J-601-QM/MN 1800

Air Compressor - Quincy
Serial FE 325-352204-01
Baldor Electric Motor
H.P. 5 Frame 184T Phase 3
Amps 14/7 Volts 230/460

Generator - Standby
Onan Model 300 ODVH-47R/29167B
Serial #G8060832488
Hertz 60 RPM 1800, KW 300, KVA 375
Engine 6 cyl, Komatsu Diesel,
Model 06152TA-A, Serial 11094

Steel Ground Storage - 250,000 Gallons
Steel Pneumatic Storage - 10,000 Gallons

Chlorination Equipment - Wallace & Terirnan
3 - V100 Chlorinators
3 - Injectors
2 - Switch Over Regulators
1 - Dual Scales
1 - Gas Detector - Model 1610
1 - Dayton Vent Fan

PAGE W-11A

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UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve. ** 1,389
2. Estimated annual increase in ERC's * . 100 - 200 ERC's
3. List fire fighting facilities and capacities. System delivers sufficient water supply for 64 fire hydrants.
4. List percent of certificated area where service connections are installed (total for each county). 100%
5. What is the current need for system upgrading and/or expansion? None, except for normal growth.
6. What are plans for future system upgrading and/or expansion? None for the present.
7. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? Alan W. Potter, P.E.
6957 Lillian Rd., Jacksonville, FL 32211
8. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? Yes

* ERC = (Total Gallons Sold / 365 days) / 350 Gallons Per Day

MAINS

[illegible]

** 1,500,000 GPD - 24 hours
1,000,000 GPD - 16 hours

Company has experienced over 720 GPD per ERC on peak days.

$$1,000,000 \div 720 \text{ GPD} = 1,389$$

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS START OF YEAR (d)	END OF YEAR (e)	TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
5/8"	D	1.0	622	736	736
3/4"	D	1.5			
1"	D	2.5	6	8	20
1 1/2"	D,T	5.0	0	1	5
2"	D,C,T	8.0	4	5	40
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			632	750	801

* D = Displacement
C = Compound
T = Turbine

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left(\frac{87,820,000}{\text{(total gallons sold)}} / 365 \text{ days} \right) / 350 \text{ gpd} = 687$$

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December 31, 1990

KINGSLEY SERVICE COMPANY
HERITAGE FARMS SYSTEM
WATER SYSTEM - SCHEDULE W-13

<u>Kind of Pipe</u>	<u>Pipe Diameter</u>	<u>First Of Year</u>	<u>Added</u>	<u>Removed or Abandoned</u>	<u>End of Year</u>
Mains:					
Galvanized Iron	3/4"	1,100	-0-	-0-	1,100
Galvanized Iron	1"	10	-0-	-0-	10
Galvanized Iron	1 1/4"	390	-0-	-0-	390
Galvanized Iron	1 1/2"	3,225	-0-	-0-	3,225
Galvanized Iron	2"	50	-0-	-0-	50
Polybutalene	3/4"	2,256	-0-	-0-	2,256
Polybutalene	1 1/2"	180	-0-	-0-	180
Cast/Ductile Iron	6"	252	-0-	-0-	252
Cast/Ductile Iron	8"	134	-0-	-0-	134
Cast/Ductile Iron	10"	1,141	-0-	-0-	1,141
Cast/Ductile Iron	12"	1,890	-0-	-0-	1,890
PVC Pipe	3/4"	1,826	-0-	-0-	1,826
PVC Pipe	1"	130	15	-0-	145
PVC Pipe	1 1/2"	10,359	1,261	-0-	11,620
PVC Pipe	2"	300	-0-	-0-	300
PVC Pipe	2 1/2"	320	-0-	-0-	320
PVC Pipe	4"	11,059	1,255	-0-	12,314
PVC Pipe	6"	13,926	305	-0-	14,231
PVC Pipe	8"	20,292	1,365	-0-	21,657
PVC Pipe	10"	11,681	-0-	-0-	11,681
PVC Pipe	12"	<u>10,870</u>	<u>980</u>	<u>-0-</u>	<u>11,850</u>
TOTAL		<u>91,391</u>	<u>5,181</u>	<u>-0-</u>	<u>96,572</u>

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December 31, 1990

KINGSLEY SERVICE COMPANY
HERITAGE FARMS SYSTEM
WATER SYSTEM - SCHEDULE W-13

	<u>Size</u>	<u>Beginning Of Year</u>	<u>Added</u>	<u>Removed or Abandoned</u>	<u>End of Year</u>
<u>Gate Valves</u>	1"	4	1	-0-	5
	1 1/2"	1	-0-	-0-	1
	2"	9	1	-0-	10
	4"	20	1	-0-	21
	6"	28	2	-0-	30
	8"	68	3	-0-	71
	10"	26	-0-	-0-	26
	12"	<u>23</u>	<u>2</u>	<u>-0-</u>	<u>25</u>
TOTAL		<u>179</u>	<u>10</u>	<u>-0-</u>	<u>189</u>
 <u>Fire Hydrants</u>		<u>60</u>	<u>4</u>	<u>-0-</u>	<u>64</u>
TOTAL		<u>60</u>	<u>4</u>	<u>-0-</u>	<u>64</u>

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**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: Kingsley Service CompanySYSTEM NAME: Orange ParkYEAR OF REPORT
DECEMBER 31, 1990

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service _ _ _ _ _	S-3	\$ 19,227,296
	Less:		
	Nonused and Useful Plant (1) _ _ _		
108.1	Accumulated Depreciation _ _ _ _ _	S-8	4,491,640
110.1	Accumulated Amortization _ _ _ _ _		
271	Contributions In Aid of Construction _ _ _ _ _	S-4	14,178,955
252	Advances for Construction _ _ _ _ _	F-18	
	Subtotal _ _ _ _ _		\$ 556,701
	Additions:		
272	Accumulated Amortization of Contributions In Aid of Construction _ _ _ _ _	S-5	3,660,693
	Subtotal _ _ _ _ _		\$ 4,217,394
	Plus or Minus:		
114	Acquisition Adjustments (2) _ _ _ _ _	F-5	(11,516)
115	Accumulated Amortization of Acquisition Adjustments (2) _ _ _ _ _	F-5	6,601
	Working Capital Allowance (3) _ _ _ _ _		176,825
	Other (Specify):		
	Less Portion of Fleming Oaks STP		
	Allocated to Heritage Farms System		(206,356)
	Accumulated Depreciation		15,008
	RATE BASE _ _ _ _ _		\$ 4,197,956
	UTILITY OPERATING INCOME _ _ _ _ _		\$ 229,603
	ACHIEVED RATE OF RETURN _ _ _ _ _		5.47 %

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Formula Approach (1/8 of O & M Expenses)

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Wastewater Listing of System Groups

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff, should be assigned the same group number. Each individual system which has not been consolidated, should be assigned it's own group number. The wastewater financial schedules (S-1 through S-10) should be filed for the group in total. The wastewater engineering schedules (S-11 through S-14) must be filed for each system in the group. All wastewater pages should be arranged by group number. An example of system grouping follows:

[illegible]

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 1990

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	REF. PAGE (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues _ _ _ _ _	\$ 2,229,920	S-10
401	Operating Expenses _ _ _ _ _	\$ 1,414,596	S-9
403	Depreciation Expense _ _ _ _ _	131,708	S-8
406	Amortization of Utility Plant Acquisition Adjustment _ _ _ _ _	(368)	
407	Amortization Expense _ _ _ _ _		
408.1	Taxes Other Than Income _ _ _ _ _	351,504	F-16
409.1	Income Taxes _ _ _ _ _	71,289	F-16
410.10	Deferred Federal Income Taxes _ _ _ _ _	33,316	
410.11	Deferred State Income Taxes _ _ _ _ _	5,698	
411.10	Provision for Deferred Income Taxes - Credit _ _ _ _ _	(2,172)	
412.10	Investment Tax Credits Deferred to Future Periods _ _ _ _ _		
412.11	Investment Tax Credits Restored to Operating Income _ _ _ _ _	(1,454)	
	Utility Operating Expenses _ _ _ _ _	\$ 2,004,117	
	Utility Operating Income _ _ _ _ _	\$ 225,803	
413	Income From Utility Plant Leased to Others _ _ _ _ _		
414	Gains (Losses) From Disposition of Utility Property _ _ _ _ _	3,800	
	Total Utility Operating Income	\$ 229,603	

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UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Orange Park

YEAR OF REPORT
 DECEMBER 31, 1990

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
351	Organization	\$ -0-	\$	\$
352	Franchises	-0-		
353	Land and Land Rights	427,325		
354	Structures and Improvements	758,704	318,606	
360	Collection Sewers - Force	2,280,453	141,225	
361	Collection Sewers - Gravity	9,730,318	146,319	
362	Special Collecting Structures	4,970		
363	Services to Customers	569,661	27,253	
364	Flow Measuring Devices	3,095		
365	Flow Measuring Installations	-0-		
370	Receiving Wells	305,575	50,708	
371	Pumping Equipment	663,095	246,938	
380	Treatment and Disposal Equip.	2,520,251	144,851	
381	Plant Sewers	-0-		
382	Outfall Sewer Lines	515,322		
389	Other Plant and Miscellaneous Equipment	9,218		
390	Office Furniture and Equip.	101,286		
391	Transportation Equipment	82,598	20,227	13,885
392	Stores Equipment	-0-		
393	Tools, Shop and Garage Equip.	1,408		
394	Laboratory Equipment	3,420		
395	Power Operated Equipment	23,976		
396	Communication Equipment	20,851		
397	Miscellaneous Equipment	-0-		
398	Other Tangible Plant	9,125		
	Total Wastewater Plant	\$ 18,030,651	\$ 1,096,127	\$ 13,885
102	Utility Plant Leased to Others	-0-		
103	Property Held for Future Use	-0-		
104	Utility Plant Purchased or Sold	-0-		
105	Construction Work in Progress	95,495	18,908	
106	Completed Construction Not Classified	-0-		
	Total Utility Plant	\$ 18,126,146	\$ 1,115,035	\$ 13,885

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

WASTEWATER UTILITY PLANT MATRIX					
CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 GENERAL PLANT (k)
\$ -0-	\$ -0-	\$XXXXXXXXXXXX	\$XXXXXXXXXXXX	\$XXXXXXXXXXXX	\$XXXXXXXXXXXX
-0-	-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-427,325	XXXXXXXXXXXX	61,376	415	291,129	74,405
1,077,310	XXXXXXXXXXXX	10,696	146,357	654,743	265,514
2,421,678	XXXXXXXXXXXX	2,421,678	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
9,876,637	XXXXXXXXXXXX	9,876,637	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4,970	XXXXXXXXXXXX	4,970	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
596,914	XXXXXXXXXXXX	596,914	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3,095	XXXXXXXXXXXX	3,095	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
356,283	XXXXXXXXXXXX	XXXXXXXXXXXX	356,283	XXXXXXXXXXXX	XXXXXXXXXXXX
910,033	XXXXXXXXXXXX	XXXXXXXXXXXX	910,033	XXXXXXXXXXXX	XXXXXXXXXXXX
2,665,102	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	2,665,102	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-	XXXXXXXXXXXX
515,322	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	515,322	XXXXXXXXXXXX
9,218	-0-	-0-	-0-	9,218	XXXXXXXXXXXX
101,286	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	101,286
88,940	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	88,940
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
1,408	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	1,408
3,420	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	3,420
23,976	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	23,976
20,851	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	20,851
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
9,125	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9,125
\$ 19,112,893	\$ -0-	\$ 12,975,366	\$ 1,413,088	\$ 4,135,514	\$ 588,925
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
114,403	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
\$ 19,227,296	\$ -0-	\$ 12,975,366	\$ 1,413,088	\$ 4,135,514	\$ 588,925

UTILITY NAME: Kingsley Service Company
SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 1990

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 13,878,172
Add credits during year:	
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ 66,427
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	321,774
Total Credits	\$ 388,201
Less debits charged during the year (All debits charged during the year must be explained below)	\$ 87,418
Total Contributions In Aid of Construction	\$ 14,178,955 =====

Explain all debits charged to Account 271 below:

Orange Park Country Club Overcharge - \$87,418

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 1990

SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

[illegible]

UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Orange Park

YEAR OF REPORT
 DECEMBER 31, 1990

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/ c (e)
354	Structures and Improvements _	-----	-----	-----
360	Collection Sewers - Force _	-----	-----	-----
361	Collection Sewers - Gravity _	-----	-----	-----
362	Special Collecting Structures _	-----	-----	-----
363	Services to Customers _	-----	-----	-----
364	Flow Measuring Devices _	-----	-----	-----
365	Flow Measuring Installations _	-----	-----	-----
370	Receiving Wells _	-----	-----	-----
371	Pumping Equipment _	-----	-----	-----
380	Treatment and Disposal Equip. _	-----	-----	-----
381	Plant Sewers _	-----	-----	-----
382	Outfall Sewer Lines _	-----	-----	-----
389	Other Plant and Miscellaneous Equipment _	-----	-----	-----
390	Office Furniture and Equip. _	-----	-----	-----
391	Transportation Equipment _	-----	-----	-----
392	Stores Equipment _	-----	-----	-----
393	Tools, Shop and Garage Equip. _	-----	-----	-----
394	Laboratory Equipment _	-----	-----	-----
395	Power Operated Equipment _	-----	-----	-----
396	Communication Equipment _	-----	-----	-----
397	Miscellaneous Equipment _	-----	-----	-----
398	Other Tangible Plant _	-----	-----	-----
	Wastewater Plant Composite Depreciation Rate *	31 1/4	-0-	3.2 %

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Orange Park

YEAR OF REPORT
 DECEMBER 31, 1990

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$	\$	\$	\$
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment				
380	Treatment and Disposal Equip.				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment				
390	Office Furniture and Equip.				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equip.				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Depreciable Wastewater Plant In Service	\$ 3,924,686	\$ 580,622	\$ * 217	\$ 580,839
		=====	=====	=====	=====

* Specify nature of transaction. *PSC Order #21436
 Use () to denote reversal entries.

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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION (Cont'd)

[illegible]

S-8(b)

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 19 90SYSTEM NAME: Orange Park

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)
701	Salaries and Wages - Employees	\$ 375,465	\$ 28,888	\$ 50,638
703	Salaries and Wages - Officers, Directors and Majority Stockholders	81,588	-0-	-0-
704	Employee Pensions and Benefits	38,503	-0-	-0-
710	Purchased Sewage Treatment	-0-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
711	Sludge Removal Expense	46,736	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
715	Purchased Power	361,798	-0-	XXXXXXXXXXXXXXXX
716	Fuel for Power Purchased	1,403	-0-	XXXXXXXXXXXXXXXX
718	Chemicals	33,574	-0-	-0-
720	Materials and Supplies	131,311	566	4,722
731	Contractual Services - Eng.	-0-	-0-	-0-
732	Contractual Services - Acct.	2,007	-0-	-0-
733	Contractual Services - Legal	7,519	-0-	-0-
734	Contractual Services - Management Fees	82,564	-0-	-0-
735	Contractual Services - Other	127,533	-0-	55,613
741	Rental of Building/Real Property	12,342	1,329	-0-
742	Rental of Equipment	4,116	2,064	-0-
750	Transportation Expenses	26,724	7,860	-0-
756	Insurance - Vehicle	5,971	-0-	-0-
757	Insurance - General Liability	9,652	-0-	-0-
758	Insurance - Workman's Compensation	10,612	-0-	-0-
759	Insurance - Other	-0-	-0-	-0-
760	Advertising Expense	329	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-0-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
767	Regulatory Commission Expenses - Other	861	-0-	-0-
770	Bad Debt Expense	11,961	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
775	Miscellaneous Expenses	42,027	-0-	145
	Total Wastewater Utility Expenses	\$ 1,414,596	\$ 40,707	\$ 111,118
		=====	=====	=====

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UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 19⁹⁰

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
	Flat Rate Revenues:			
521.1	Residential Revenues	2	4	\$ 396
521.2	Commercial Revenues	-0-	-0-	
521.3	Industrial Revenues	-0-		
521.4	Revenues From Public Authorities	-0-		
521.5	Multiple Family Dwelling Revenues	62	70	6,840
521.6	Other Revenues	-0-		
	Total Flat Rate Revenues	64	74	\$ 7,236
	Measured Revenues:			
522.1	Residential Revenues	9,721	9,869	\$ 1,520,200
522.2	Commercial Revenues	903	916	699,838
522.3	Industrial Revenues	-0-		
522.4	Revenues From Public Authorities	-0-		
522.5	Multiple Family Dwelling Revenues	-0-		
	Total Measured Revenues	10,624	10,785	\$ 2,220,038
523	Revenues From Public Authorities	-0-	-0-	\$
524	Revenues From Other Systems	-0-	-0-	
525	Interdepartmental Revenues	-0-	-0-	
	Totals	10,688	10,859	\$ 2,227,274
	Other Wastewater Revenues:			
530	Guaranteed Revenues			\$
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Sewer Property			
535	Interdepartmental Rents			
536	Other Sewer Revenues Portailette			2,646
	Total Other Wastewater Revenues			\$ 2,646
	Total Wastewater Operating Revenues			\$ 2,229,920

WASTEWATER EXPENSE ACCOUNT MATRIX

.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 49,618	\$ 15,633	\$ 109,772	\$ 18,012	\$ 31,921	\$ 70,983
-0-	-0-	-0-	-0-	-0-	81,588
-0-	-0-	-0-	-0-	-0-	38,503
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	-0-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	46,736	-0-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
88,248	XXXXXXXXXXXXXXXX	270,653	XXXXXXXXXXXXXXXX	-0-	2,897
539	XXXXXXXXXXXXXXXX	864	XXXXXXXXXXXXXXXX	-0-	-0-
2,621	-0-	30,953	-0-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
2,149	24,536	8,038	53,113	18,493	19,694
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	2,007
-0-	-0-	-0-	-0-	-0-	7,519
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	82,564
10,125	35,264	2,825	10,563	164	12,979
51	-0-	109	-0-	-0-	10,853
51	-0-	-0-	-0-	2,001	-0-
8,279	-0-	9,448	1,137	-0-	-0-
-0-	-0-	-0-	-0-	-0-	5,971
-0-	-0-	-0-	-0-	-0-	9,652
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	10,612
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	-0-
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	329
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	-0-
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	-0-
-0-	-0-	-0-	-0-	-0-	861
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	11,961	XXXXXXXXXXXXXXXX
17,504	342	12,810	286	76	10,864
\$ 179,185	\$ 75,775	\$ 492,208	\$ 83,111	\$ 64,616	\$ 367,876
=====	=====	=====	=====	=====	=====

S-9(b)

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 1990

WASTEWATER SYSTEM INFORMATION

PUMPING EQUIPMENT

[illegible]

* INDICATE WHICH STATION IS THE MASTER LIFT STATION

SERVICE CONNECTIONS

[illegible]

UTILITY NAME: Kingsley Service Company
SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 19 90

COLLECTING MAINS

COLLECTING MAINS:						
Size (inches) _____	SEE ATTACHED S-12A to S-12C					
Type of main _____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot): _____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____

FORCE MAINS

FORCE MAINS:						
Size (inches) _____	SEE ATTACHED S-12A to S-12C					
Type of main _____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot): _____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____

S-12

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Kingsley Service Company - Orange Park System
December 31, 1990
PUMPING EQUIPMENT - SCHEDULE S-11
LIFT STATIONS

#0 Honda Store - Wells Road (Installed 12/83, relocated to present location 1/19/85)

Pump No. 1, Gorman-Rupp, 3" -13C2B, 250 GPM @ 55' TDH, 10 H.P.
Reliance Motor, 1755 RPM, F215T, 230/460/3/60 Serial #502676

Pump No. 2, Gorman-Rupp, 3" -13C2B, 250 GPM @ 55' TDH, 10 H.P.
Reliance Motor, 1755 RPM, F215T, 230/460/3/60 Serial #333223

Model 120 - Air Compressor

#1 Lucy Branch (Installed July, 1972)

Pump No. 1, Gorman-Rupp, 4" -T4A3B, 200 GPM @ 25' TDH, 25 H.P.
Reliance Motor, 1765 RPM, F284T, 230/480/3/60 Serial #539650

Pump No. 2, Gorman-Rupp, 4" -T4A3B, 200 GPM @ 25' TDH, 25 H.P.
Reliance Motor, 1765 RPM, F284T, 230/480/3/60 Serial #539667

Air Compressor, Quincy, X-2, Piston, 1/3 H.P. Dayton Motor, 1725 RPM, F56, 110/1/60, Includes 1 - 10,000 Gallon Surge Tank

#2 Hollycrest (Installed 2/68, revised 1974)

Pump No. 1, Gorman-Rupp, 4" -T4A3B, 200 GPM @ 25' TDH, 25 H.P.
Reliance Motor, 1765 RPM, F284T, 230/460/3/60 Serial #539668

Pump No. 2, Gorman-Rupp, 4" -T4A3B, 220 GPM @ 25' TDH, 25 H.P.
Reliance Motor, 1765 RPM, F284T, 230/460/3/60 Serial #773636

Model 120 - Air Compressor
Generator-Kohler, 70 KW, Model #70RZ02 (completed February, 1984)

#3 Foxbay (Installed 12/71, New Building & New Pumps Installed 1978)

Pump No. 1, Gorman-Rupp, 3" -T3A3B, 225 GPM @ 70' TDH, 10 H.P.
Westinghouse Motor, 1750 RPM, F215T, 230/460/3/60 Serial #659149
Cat.-0510H45BOP-MKB

Pump No. 2, Gorman-Rupp, 3" -T3A3B, 225 GPM @ 70' TDH, 10 H.P.
Westinghouse Motor, 1750 RPM, F215T, 230/460/3/60 Serial #659142
Cat.-0510H45BOP-MKB

Air Compressor is a Silent Giant

#3A Egrets Walk (Installed 12/82, relocated to present location 8/87)

Pump No. 1, Gorman-Rupp, 3" - 13C2B, 150 GPM @ 70" TDH, 7.5 H.P.
Westinghouse Motor, 1765 RPM, F213T, 230/460/3/60 Serial #502694
Cat.-05-7.5H46BOP-MKB

Pump No. 2, Gorman-Rupp, 3" - 13C2B, 150 GPM @ 70' TDH, 7.5 H.P.
Westinghouse Motor, 1765 RPM, F213T, 230/460/3/60 Serial #502696
Cat.-05-7.5H46BOP-MKB

Kingsley Service Company - Orange Park System

December 31, 1990

PUMPING EQUIPMENT - SCHEDULE S-11

LIFT STATIONS

#6 Blairmore Boulevard (Bellair Apartments) (Installation Date Unknown)

Pump No. 1, Gorman-Rupp, 4" -14A2B, 200 GPM @ 50' TDH, 7.5 H.P. Gould Motor, 1750 RPM, F213T, 230/460/3/60 Serial #260930

Pump No. 2, Gorman-Rupp, 4" -14A2B, 200 GPM @ 50' TDH, 7.5 H.P. Gould Motor, 1750 RPM, F213T, 230/460/3/60 Serial #438204

Air Compressor - Model 120

#7 Pine Island (Installed August, 1987)

Pump No. 1, Gorman-Rupp, 3" - 13C2B, 150 GPM @ 30' TDH, 10 H.P. Baldor Motor, 1750 RPM, F256T, 230 Volts, Serial #485462 Cat.-M3311T

Pump No. 2, Gorman-Rupp, 3" - 13C2B, 150 GPM @ 30' TDH, 10 H.P. Baldor Motor, 1750 RPM, F256T, 230 Volts, Serial #485467 Cat.-M3311T

#8 Huntley Jiffy - 4334 Raggedy Point Road
(Installed November 9, 1984) (Out of Service 11/89)

Pump No. 1, Gorman-Rupp, 3" -13C2B, 140 GPM @ 55' TDH, Serial #467467, 1745 RPM, 10 H.P. Westinghouse, Serial #7706M, 215T 230-460 Volts

Pump No. 2, Gorman-Rupp, 3" -13C2B, 140 GPM @ 55' TDH, Serial #467469, 1745 RPM, 10 H.P. Westinghouse, Serial #7907M, 215T 230-460 Volts

#9 318 Parkwood Drive (Water Plant) (Installation Date Unknown)

Pump No. 1, Gorman-Rupp, 4" -14B2B, 200 GPM @ 20" TDH, no serial # on pump 7.5 H.P. Reliance Motor, I.D. #P21G11D, F-213T

Pump No. 2, Gorman-Rupp, 4" -14B2B, 250 GPM @ 20' TDH, Serial #304714N, 7.5 H.P. Reliance Motor, 1760 RPM, F213T, 230/460/3/60, ID.#P21G11A

Air Compressor - Model 120

#11 Lester Drive & Blanding Boulevard (Installation Date Unknown)

Pump No. 1, Peabody Barnes, 4", 150 GPM @ 57' TDH, 7.5 H.P. Reliance Motor, 1750 RPM, 4SEH502, 230/460/3/60 Serial #7B07778564

Pump No. 2, Peabody Barnes, 4", 150 GPM @ 57' TDH, 7.5 H.P. Reliance Motor, 1750 RPM, 4SEH502, 230/460/3/60

Air Compressor - Model 120

#13 Massey Villas (Installed December, 1971)

Pump No. 1, Gorman-Rupp, 3" -13C2B, 150 GPM @ 30' TDH, 10 H.P. Baldor Motor, 1725 RPM, F215T, 250/460 Serial #477766

Kingsley Service Company - Orange Park System
December 31, 1990
PUMPING EQUIPMENT - SCHEDULE S-11

LIFT STATIONS

#13 - continued

Pump No. 2, Gorman-Rupp, 3" -13C2B, 150 GPM @ 30' TDH, 10 H.P. Baldor Motor, 1725 RPM, F215T, 250/460 Serial #487645

3 Phase Power Supply 10-20 Arco Roto Phase

#14 Aquarius Concourse (Installed, February, 1977)

Pump No. 1, Gorman-Rupp, 4" -T4A3B, 225 GPM @ 80' TDH, Serial #832055, 30 H.P., U.S. Electrical Motor, 230/460 Serial #621437

Pump No. 2, Gorman-Rupp, 4" -T4A3B, 225 Gpm @ 80' TDH, 30 H.P., U.S. Electrical Motor, 230/460 Serial #621462

#16 Admirals Walk (Installed 1974)

Pump No. 1, Gorman-Rupp, 3" -T3A3B, 200 GPM @ 65' TDH, 15 H.P. Reliance Duty Master Motor, 1765 RPM, F254T, 230/460/3/60 Serial #535267

Pump #2, Gorman-Rupp, 3" -T3A3B, 200 GPM @ 65' TDH, 15 H.P. Reliance Duty Master Motor, 1765 RPM, F254T, 230/460/3/60 Serial #342042

#17 Foxridge (Installed 1981)

Pump No. 1, Gorman-Rupp, 3" -T3A3B, 200 GPM @ 30' TDH, 7.5 H.P. Baldor A.C. Motor, 1725 RPM, F213T, 230/460/3/60, Serial #612180 Cat.-M3311T

Pump No. 2, Gorman-Rupp, 3" -T3A3B, 200 GPM @ 30' TDH, 7.5 H.P. Baldor A.C. Motor, 1725 RPM, F213T, 230/460/3/60 Serial #612189 Cat.-M3311T

#18 Wells Road (Installed October, 1983)

Pump No. 1, Gorman-Rupp, 6" -T6A3B, 450 GPM @ 50' TDH, 15 H.P. Lincoln Motor, 1765 RPM, F254T, 230/460/3/60 Serial #1003181, Serial #513074

Pump No. 2, Gorman-Rupp, 6" -T6A3B, 450 GPM @ 50' TDH, 15 H.P. Lincoln Motor, 1765 RPM, F254T, 230/460/3/60 Serial #584447, Serial #420224

Air Compressor Model 120

#19 Fleming Oaks (Installed 1973)

Pump No. 1, Gorman-Rupp, 3" 13C2B, 100 GPM @ 50' TDH, 5 H.P. Ajax Motor, 1740 RPM, F184T, 115/230/3/60 Model-M5184T Serial #509517

Pump No. 2, Gorman-Rupp, 3" 13C2B, 100 GPM @ 50' TDH, 5.H.P. Ajax Motor, 1725 RPM, F184T, 115/230/3/60 model-M5184T Serial #505235

Air Compressor - Model 120

Kingsley Service Company - Orange Park System

December 31, 1990

PUMPING EQUIPMENT - SCHEDULE S-11

LIFT STATIONS

#21 Foxridge (Installed 1976)

Pump No. 1, Gorman-Rupp, T4A3B, 225 GPM @ 80' TDH, 20 H.P. Lincoln Motor, 1750 RPM, F256T, 230/460/3/60 Serial #831123 Serial-No Plate

Pump No. 2, Gorman-Rupp, T4A3B, 225 GPM @ 80' TDH, 20 H.P. Reliance Motor, 1750 RPM, F256T, 230/460/3/60 Serial #F25G12AFU Serial-No Plate

#22 Loch Rane (Installed 1976) (OUT OF SERVICE 11/89)

Pump No. 1, Gorman-Rupp, 4" -T4A3B, 300 GPM @ 70' TDH, 25 H.P. Baldor Motor, 1760 RPM, F284T, 230/460/3/60

Pump No. 2, Gorman-Rupp, 4" -T4A3B, 300 GPM @ 70' TDH, 25 H.P. Baldor Motor, 1760 RPM, F284T, 230/460/3/60

#23 Lakeside Estates, Unit 10 (Pecan Cove) (Installed 1976)

Pump No. 1, Peabody Barnes, Serial #7307928615, Model #45EH752, 4," 230 Volts

Pump No. 2, Peabody Barnes, Serial #7307928616, Model #45EH752, 4", 230 Volts

#24 The Springs (Installed February, 1978)

Pump No. 1, Gorman-Rupp, T3A3B, 110 GPM @ 90' TDH, 10 H.P. Baldor Motor, 1725 RPM, F215, 230/460/3/60 Serial #628230

Pump No. 2, Gorman-Rupp, T3A3B, 100 GPM @ 90 TDH, 10 H.P. Baldor Motor, 1725 RPM, F215, 230/460/3/60 Serial #493514

#26 Blanding Boulevard (Installed February, 1980)

Pump No. 1, Gorman-Rupp, T4A3B, 300 GPM @ 40" TDH, 15 H.P. U.S. Motor, 1740 RPM, F215T, 230/460/3/60 Serial #700223

Pump No. 2, Gorman-Rupp, T4A3B, 300 GPM @ 40' TDH, 15 H.P. U.S. Motor, 1740 RPM, F215T, 230/460/3/60 Serial #700213

Air Control-Silent Giant Model 120

#27 Oak Drive (Installed August, 1980)

Pump No. 1, Gorman-Rupp, T3A3B, 200 GPM @ 70' TDH, 7.5 H.P. Baldor Motor, 1750 RPM, F213T, 230/460/3/60 Cat.-M3710T, Serial #680697

Pump No. 2, Gorman-Rupp, T3A3B, 200 GPM @ 70' TDH, 7.5 H.P. Baldor Motor, 1750 RPM, F213T, 230/460/3/60 Cat.-M3710T, Serial #680696

#28 Bartlett Avenue - Bellair, Unit #9 (Installed November, 1980)

Pump No. 1, Gorman-Rupp, T6A2B, 1000 GPM @ 50' TDH, 25 H.P. Baldor Motor, 1760 RPM, 230/460/3/60 Frame 284T, Serial #436132

Kingsley Service Company - Orange Park System

December 31, 1990

PUMPING EQUIPMENT - Schedule S-11

LIFT STATIONS

#28 continued

Pump No. 2, Gorman-Rupp, 6" -T6A2B, 1000 GPM @ 50' TDH, 25 H.P. Reliance Motor, 1765 RPM, 230/460/3/60 Frame 184T, Serial #463387
Air Compressor, Model 120

#29 Westshore (340 Westshore Dr.) (Installed June 18, 1984)

Pump No. 1, Gorman-Rupp, 3" -T3A3B, 300 GPM @ 55' TDH, 10 H.P. Baldor Motor, 1725 RPM, F215T, 240/460/3/60 Cat.-M3313T, Serial #607424

Pump No. 2, Gorman-Rupp, 3" -T3A3B, 300 GPM @ 55' TDH, 10 H.P. Baldor Motor, 1725 RPM, F215T, 240/460/3/60 Cat.-M3313T, Serial #608702

#30 Heritage Hills, Unit 5 (Installed January 16, 1985)

Pump No. 1, Gorman-Rupp, 6" -T6A60-B, 700 GPM @ 75" TDH, 40 H.P. Baldor M2539T Motor, 1760 RPM, F324T, 230/460/3/60, Woods SFT 40 Soft Start Serial #804686

Pump No. 2, Gorman-Rupp, 6" -T6A60-B, 700 GPM @ 75" TDH, 40 H.P. Reliance Duty Master Motor, Motor I.D. #P32G0311J-007-WM/MN3361) 1770 RPM, 324T, 230/460/3/60, Woods SFT 40 Soft Start Serial #804688

ONAN Generator - Model #100, ODGDB-L/27619A, Serial D870887604, 1800 RPM, 100 KW, 125 KVA, 60 HZ, with Cummins diesel engine, model 6BT, 5.9 L., 166 H.P., 1800 RPM, Serial #44199684

ONAN Transfer Switch - Model #OTCU300-G/15G, Serial C870880393, 300 AMP, 3 PH, 60 HZ

Daton Speedwire Compressor - Model #32852, 3/4 H.P. with Dayton 3 H.P. Motor, 208/230/3/60, 3500 RPM, FH145T

Includes 1-10,000 gallon Surge Tank

#31 Peters Creek (Installed December, 1984)

Pump No. 1, Gorman-Rupp, 4" -T4A60B, 400 GPM @ 75" TDH, 20 H.P. Baldor motor, 1725 RPM, F256T, 230/460/3/60 Cat.-M2515T Serial #802693N

Pump No. 2, Gorman-Rupp, 4" -T4A60B, 400 GPM @ 75" TDH, 20 H.P. Baldor motor, 1725 RPM, F256T, 230/460/3/60 Cat.-M2515T Serial #800437N

#33 Fox Chase (Installed October, 1987)

Pump No. 1, EMPO, EMPO Sub. Motor, 300 GPM @ 101' TDH, 20 H.P., 1750 RPM, 208 Volts, Electromate Control Panel

Pump No. 2, EMPO, EMPO Sub. Motor, 300 GPM @ 101' TDH, 20 H.P., 1750 RPM, 208 Volts, Electromate Control Panel
Electromate Control Panel - 240285

Kingsley Service Company - Orange Park System

December 31, 1990

PUMPING EQUIPMENT - Schedule S-11

LIFT STATIONS

#34 - 1076 Miller Street (Installed 1986)

Pump No. 1, Peabody Barnes, Reliance Sub. Motor 7.5 H.P., 230 Volts - 1750 RPM, Electromate Control Panel-Serial #73077 MB18651, Mdl -4SEH752

Pump No. 2, Peabody Barnes, Reliance Sub. Motor 7.5 H.P., 230 Volts - 1750 RPM, Electromate Control Panel-Serial #73077 MB18654, Mdl -4SEH752

#36 - 1863 Wells Road (Wellington Place Apts.) (Installed 1986)

Pump No. 1, Peabody Barnes, 489 GPM @ 60' TDH, 15 H.P., Reliance Sub. Motor, 230 volts, 1750 RPM, Electromate Control Panel, Serial #7308148646, Model 4SEH1002

Pump No. 2, Peabody Barnes, 489 GPM @ 60' TDH, 15 H.P., Reliance Sub. Motor, 230 volts, 1750 RPM, Electromate Control Panel, Serial #7308148647, Model 4SEH1002

#38 - 1989 Wells Road (84 Lumber Co.) (Installed June 16, 1986)

Pump No. 1, Beabody Barnes, 296 GPM @ 57.5' TDH, 11.3 H.P., Reliance Sub. Motor, 1750 RPM, 230 volts, Electromate Control Panel, Serial #7307938609, Model #4SEH752

Pump No. 2, Beabody Barnes, 296 GPM @ 57.5' TDH, 11.3 H.P., Reliance Sub. Motor, 1750 RPM, 230 volts, Electromate Control Panel, Serial #7307938610, Model #4SEH752

#40 Orange Park Country Club #1 (Installed 1989)

Pump No. 1, Gorman-Rupp T6AB-B, Serial #899909, GPM @ TDH, Baldor Motor, 30 H.P., Cat. #M2535T, 230/460 volts, 1760 RPM, Frame 286T, 3 phase

Pump No. 2, Gorman-Rupp T6AB-B, Serial #899910, GPM @ TDH, Baldor Motor, 30 H.P., Cat. #M2535T, 230/460 volts, 1760 RPM, Frame 286T, 3 phase

Cummins A.C. Generator, Model #6BT59-GL2, 100 KW, 125 KVA, PF .8, 230/460 volts, ID #100BT62/30481C, Serial #E890235121, with Cummins diesel engine, 5.9l., Series B, CPL0698, Serial #44351398, 166 H.P., 1800 RPM, model 6BT-5.9-G2

500 gallon fuel tank

Dayton Speedaire Compressor, Serial #CW0017089

10,000 gallon surge tank

Onan transfer switch, Model #OTCU 400G15G, Serial #2110

Electromate control panel #244096

#41 River Passage (Installed October, 1987)

Pump No. 1, Peabody Barnes, 190 GPM @ 76' TDH, 15 H.P. Reliance Sub. Motor, 230 volts, 1750 RPM, Electromate Control Panel, Factory #241139 Model #4SEH1002

Kingsley Service Company - Orange Park System

December 31, 1990

PUMPING EQUIPMENT - Schedule S-11

LIFT STATIONS

#41 - Continued

Pump No. 2, Peabody Barnes, 190 GPM @ 76' TDH, 15 H.P. Reliance Sub. Motor, 230 volts, 1750 RPM, Electromate Control Panel, Factory #241139 Model #4SEH1002

#42 Orange Park Country Club #2 (Installed 1989)

Pump No. 1, Peabody Barnes, 4", 170 GPM @ 80' TDH, 4SEH1002, Serial #73081CV589-49, Reliance 15 H.P., 200 volts, 1750 RPM

Pump No. 2, Peabody Barnes, 4", 170 GPM @ 80' TDH, 4SEH1002, Serial #73081CV589-48, Electromate Control Panel #244095-1

#44 Orange Park Country Club #3 (Installed 1989)

Pump No. 1, Peabody Barnes, 4", 170 GPM @ 80' TDH, 4SEH1002, Serial #73081CV589-51

Pump No. 2, Peabody Barnes, 4", 170 GPM @ 80' TDH, 4SEH1002, Serial #73081CV589-50, Electromate Control Panel

#47 Pace Island, Unit 4 (Installed October 4, 1988)

Pump No. 1, Peabody Barnes, 45EH 1002, 15 H.P. Sub, 230 volts, 243151 Electromate Control Panel, 3 Phase 280 GPM @ 72' TDH Serial #73081108715

Pump No. 2, Peabody Barnes, 45EH 1002, 15 H.P. Sub, 230 volts, 243151 Electromate Control Panel, 3 Phase 280 GPM @ 72' TDH Serial #7308148803

#49 Pace Island Unit 6 (Installed 1989)

Electromate Control Panel Serial #243152

Pump No. 1, Peabody Barnes, 4", 4SEH752, Serial #7307918790, Reliance Sub. Motor 11.5 H.P., 230 volts, 250 GPM @ 80' TDH

Pump No. 2, Peabody Barnes, 4", 4SEH752, Serial #7307948820, Reliance Sub. Motor 11.5 H.P., 230 volts, 250 GPM @ 80' TDH

Pace Island Entrance (Installed 1988)

Pump No. 1, Myers Sub, 2 H.P., 230/1/60, Electromate Control, Single Phase, 36 GPM @ 20' TDH

Lift Station Auxiliary Equipment

Portable Generator - Kohler, 30 KW, Model #30RZ02

KINGSLEY SERVICE COMPANY
ORANGE PARK SYSTEM
COLLECTING INTERCEPTORS & FORCE MAINS - SCHEDULE S-12

<u>Description</u>	<u>Pipe Diameter</u>	<u>Beginning of Year</u>	<u>Added During Year</u>	<u>Retired During Year</u>	<u>End of Year</u>
Collecting Mains:					
VC	6"	16,672	-0-	-0-	16,672
VC	8"	391,220	-0-	-0-	391,220
VC	10"	21,152	-0-	-0-	21,152
VC	12"	8,509	-0-	-0-	8,509
Cast/Ductile Iron	4"	304	-0-	-0-	304
Cast/Ductile Iron	6"	1,231	-0-	-0-	1,231
Cast/Ductile Iron	8"	33,829	-0-	-0-	33,829
Cast/Ductile Iron	10"	5,081	-0-	-0-	5,081
Cast/Ductile Iron	12"	1,334	-0-	-0-	1,334
Cast/Ductile Iron	30"	412	-0-	-0-	412
PVC	2 1/2"	780	-0-	-0-	780
PVC	4"	2,045	-0-	-0-	2,045
PVC	6"	43,276	2,255	-0-	45,531
PVC	8"	301,509	9,009	-0-	310,518
PVC	10"	26,834	-0-	-0-	26,834
PVC	12"	<u>1,648</u>	<u>347</u>	<u>-0-</u>	<u>1,995</u>
TOTAL		<u>855,836</u>	<u>11,611</u>	<u>-0-</u>	<u>867,447</u>
Force Mains:					
Galvanized Iron	3/4"	88	-0-	-0-	88
Galvanized Iron	1 1/4"	601	-0-	-0-	601
Galvanized Iron	1"	2	-0-	-0-	2
Galvanized Iron	2"	85	-0-	-0-	85
Galvanized Iron	3"	1,112	-0-	-0-	1,112

KINGSLEY SERVICE COMPANY
ORANGE PARK SYSTEM
COLLECTING INTERCEPTORS & FORCE MAINS - SCHEDULE S-12

<u>Description</u>	<u>Pipe Diameter</u>	<u>Beginning of Year</u>	<u>Added During Year</u>	<u>Retired During Year</u>	<u>End of Year</u>
Force Mains Continued					
Cement Asbestos	4"	8,276	-0-	-0-	8,276
Cement Asbestos	6"	12,391	-0-	-0-	12,391
Cement Asbestos	8"	2,800	-0-	-0-	2,800
Cast Iron	4"	665	-0-	-0-	665
Cast Iron	6"	2,280	-0-	-0-	2,280
Cast Iron	8"	11,029	-0-	-0-	11,029
Cast Iron	10"	355	-0-	-0-	355
Cast Iron	12"	4,140	-0-	-0-	4,140
Ductile Iron	3"	8	-0-	-0-	8
Ductile Iron	4"	86	-0-	-0-	86
Ductile Iron	6"	2,784	-0-	-0-	2,784
Ductile Iron	8"	2,463	-0-	-0-	2,463
Ductile Iron	10"	1,529	-0-	-0-	1,529
Ductile Iron	12"	5,768	-0-	-0-	5,768
Ductile Iron	14"	2,190	-0-	-0-	2,190
Ductile Iron	16"	16,858	-0-	-0-	16,858
Ductile Iron	18"	5,945	-0-	-0-	5,945
PVC	3/4"	20	-0-	-0-	20
PVC	1 1/2"	15	-0-	-0-	15
PVC	2"	1,035	90	-0-	1,125
PVC	3"	20	-0-	-0-	20
PVC	4"	8,308	2,600	-0-	10,908
PVC	6"	43,764	-0-	-0-	43,764

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December 31, 1990

KINGSLEY SERVICE COMPANY
ORANGE PARK SYSTEM
COLLECTING INTERCEPTORS & FORCE MAINS - SCHEDULE S-12

<u>Description</u>	<u>Pipe Diameter</u>	<u>Beginning of Year</u>	<u>Added During Year</u>	<u>Retired During Year</u>	<u>End of Year</u>
Force Mains Continued					
PVC	8"	45,764	-0-	-0-	45,764
PVC	10"	1,906	-0-	-0-	1,906
PVC	12"	29,574	200	-0-	29,774
PVC	16"	<u>3,915</u>	<u>5,220</u>	<u>-0-</u>	<u>9,135</u>
TOTAL		<u>215,776</u>	<u>8,110</u>	<u>-0-</u>	<u>223,886</u>
Outfall Sewer Force Main:					
Ductile Iron	12"	1,620	-0-	-0-	1,620
Ductile Iron	18"	<u>6,803</u>	<u>-0-</u>	<u>-0-</u>	<u>6,803</u>
TOTAL		<u>8,423</u>	<u>-0-</u>	<u>-0-</u>	<u>8,423</u>
Gate Valves:					
	2"	3	1	-0-	4
	3"	2	-0-	-0-	2
	4"	6	-0-	-0-	6
	6"	40	-0-	-0-	40
	8"	28	-0-	-0-	28
	10"	5	-0-	-0-	5
	12"	14	6	-0-	20
	16"	<u>1</u>	<u>2</u>	<u>-0-</u>	<u>3</u>
TOTAL		<u>99</u>	<u>9</u>	<u>-0-</u>	<u>108</u>
Manholes		<u>3,106</u>	<u>41</u>	<u>-0-</u>	<u>3,147</u>

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UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 1990

TREATMENT PLANT

Manufacturer	SEE ATTACHED	SCHEDULES S-13A to	S-13I
Type			
"Steel" or "Concrete"			
Total Capacity			
Average Daily Flow			
Effluent Disposal			
Total Gallons of Sewage Treated	** 1,414,116,000		

OTHER WASTEWATER SYSTEM INFORMATION

- Maximum number of ERC's * which can be served. 19,436**
- Estimated annual increase in ERC's *. 500-1,000
- List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. Schedule Attached
- State any plans and estimated completion dates for any enlargements of this system. A Regional STP for the Fleming Island and Heritage Farms area is being planned to start in 1992.
- If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:
 - Evaluation of the present plant or plants in regard to meeting the DER's rules.
 - Plans for funding and construction of the required upgrading.
 - Have these plans been coordinated with the DER?
 - Do they concur?
 - When will construction begin?
- In what percent of your certificated area have service connections been installed? 90 %

* $ERC = (Total\ Gallons\ Treated / 365\ days) / 275\ Gallons\ Per\ Day$

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

** Includes both sewage treatment plants, which serves the Orange Park System and the Heritage Farms System.

S-13

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT
DECEMBER 31, 19 90

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERED WASTEWATER CONNECTIONS		TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
			START OF YEAR (d)	END OF YEAR (e)	
5/8"	D	1.0	10,544	10,795	10,795
3/4"	D	1.5			
1"	D	2.5	254	258	645
1 1/2"	D,T	5.0	149	150	750
2"	D,C,T	8.0	117	118	944
3"	D	15.0	3	3	45
3"	C	16.0	7	7	112
3"	T	17.5			
4"	D,C	25.0	5	5	125
4"	T	30.0			
6"	D,C	50.0	6	5	250
6"	T	62.5			
8"	C	80.0	1	1	80
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			11,086	11,342	13,746

* D = Displacement
C = Compound
T = Turbine

CALCULATIONS OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left(\frac{1,414,116,000}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 275 \text{ gpd} = 14.088$$

** Includes both sewage treatment plants, which serves the Orange Park System and the Heritage Farms System.

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Kingsley Service Company
Orange Park and Heritage Farms System
TREATMENT PLANT AND ASSOCIATED FACILITIES - SCHEDULE S-13
December 31, 1990

FLEMING OAKS SEWAGE TREATMENT PLANT

720,000 G.P.D. Sewage Treatment Plant
Present Average Daily Flow - 366,000 G.P.D. (Dec. 1990)
Highest Daily Flow 683,000 (Sept. 1990)
Effluent Disposal - Force Main to the St. Johns River
Permit #D010-139744
95% Removal of BOD & TSS

Surge Tank:

Steel Structure - 2' x 4' Bar Screen

Blower #1
Roots Universal RAI
Serial #85 42584
Des 56 U-RAI
I.D. #863-742-020

Blower #2
Roots Universal RAI
Serial #85 42826
Des 56 U-RAI
I.D. #863-742-020

Blower #1 Motor
Baldor - M3218T
Spec. 36BOIY46
Frame 184T; Series F1084
H.P. 5; 208/230/460 Volts
RPM - 1725

Blower #2 Motor
U.S. Motor
I.D. #F-3466-00-171
Frame 184T
H.P. 5; 208-230/460 Volts
RPM - 1730

Pump #1 Gorman-Rupp
Serial #650825; Model T3A3B
Motor - Lincoln
3 H.P. 230/460 Volts
Frame 182T, 1755 RPM
Serial #854533

Pump #2 Gorman-Rupp
Serial #650824; Model T3A3B
Motor - Lincoln
3 H.P. 230/460 Volts
Frame 182T, 1755 RPM
Serial #F4542-00-084

80,000 G.P.D. Plant:

Installed - 1980 - Steel Structure

Blower #1
Roots
Serial #8142600
Des. 610AF
I.D. #820-263-320
Motor - Lincoln
10 H.P.; 230/460 Volts
1745 RPM; Frame 215T
Serial #2685667

Blower #2
Roots
Serial #8546946
Des. 610 AF
I.D. #820-263-320
Motor - Westinghouse
10 H.P.; 230/460 Volts
1745 RPM; Frame 184T
Serial - Tag missing

Sludge Return Gear Reducer

Baldor Motor; BM 3538
1/2 H.P.; 1725 RPM

Kingsley Service Company
Orange Park and Heritage Farms System
TREATMENT PLANT AND ASSOCIATED FACILITIES - SCHEDULE S-13
December 31, 1990

150,000 G.P.D. Plant

Installed 1985 - Steel Structure

Blower #1 Sutorbilt
Model #7MF
Serial #232709
Motor - Lincoln
Serial #1618206
Frame 256T; 230/460 Volts
20 H.P.; 1750 RPM

Blower #2 Sutorbilt
Model #7MF
Serial #245074
Motor - Lincoln
Serial #1614642
Frame 256T; 230/460 Volts
20 H.P.; 1750 RPM

Sludge Return Gear Reducer

Gear Box Model #4MCTD
Serial #BB4620A-1
Dayton Motor; Model #2N915F
1/3 H.P.; 1725 RPM; Frame D56C

490,000 G.P.D. Plant

Installed 1988 - Concrete Structure

Aeration: ✓

(2) Lakeside Equipment Magna Rotors
Size 42" x 21'; 6" immersion

#1 Rotor Drive Assembly:

Gear Reducer - Dodge TxT-915; shaft mounted
15.12 to 1
Motor - Reliance; 30 H.P., 1750 RPM, 3/60/230/460 Volt
TEFC - XE-XT
Bearing - (2) Dodge; 4 7/16"; #041874
Pillow Block

#2 Rotor Drive Assembly

Gear Reducer - Dodge TxT-915; shaft mounted
15.2 to 1
Motor - Reliance; 30 H.P.; 1750 RPM; 3/60/230/460 volt
TEFC-XE-XT
Bearings - (2) Dodge; 4 7/16"; #041874
Pillow Block

Clarifier - Lakeside Equipment; Spiravac

42' x 15' - concrete structure
Drive: Winsmith 8MCVD gear reducer, 3000 to 1
Driver by 1/2 H.P.; 1750 RPM; "C" Face Motor
3/60/230/460/Volts; TEFC

Kingsley Service Company
Orange Park and Heritage Farms System
TREATMENT PLANT AND ASSOCIATED FACILITIES - SCHEDULE S-13
December 31, 1990

FLEMING OAKS SEWAGE TREATMENT PLANT

Sludge Return Pumps:

Pump #1 - Gorman Rupp
Model #14C2B
Serial #514177
Motor - Baldor
Model #M3311T
7.5 H.P.; 1725 RPM
3/60/230/460 Volt; 213T Frame

Pump #2 - Gorman Rupp
Model #14C2B
Serial #514182
Motor - Baldor
Model #M3311T
7.5 H.P.; 1725 RPM
3/60/230/460 Volt; 213T Frame

Sludge Draw-Off Pump:

1 - Gorman Rupp
Model #T3A3B
Motor - Reliance; 10 H.P.; 3/60/230/460 Volts
1755 RPM; F215T

Supernate Pump:

Gorman-Rupp, 13A3B, Serial 2985
Motor - Marathon, 2 H.P., 1735 RPM
F182T, Model NVD182TCFL7026BNL
Control Panel - SS Sta-Com

Air Compressor:

ACP-GA23A3, Serial #488-A1626; 2 H.P. Baldor Motor,
3/60/230/460 Volts; 1725 RPM, F145T, M3157T

Blowers:

Blower #1
Spencer
Serial #269809
Cat.#7030-HMOD
540 CFM; 3500 RPM
Motor - U.S. Motor
30 H.P.; 3510 RPM; F284TS
3/60/230/460 Volts
I.D. E838/P10P224R052F

Blower #2
Roots - 76 6261 C
Serial #14180-B
Motor - Baldor
Cat. #M2334T
20 H.P.; 1760 RPM, F256T
3/60/230/460 Volts

Effluent Pumps:

2 - Gorman-Rupp T4A3 B with 15 H.P. Baldor Motors,
3/60/230/460 Volts; 1760 RPM; F254T; M2513T

Kingsley Service Company
Orange Park and Heritage Farms System
TREATMENT PLANT AND ASSOCIATED FACILITIES - SCHEDULE S-13
December 31, 1990

FLEMING OAKS SEWAGE TREATMENT PLANT

Chlorination:

- 1 Set Wallace & Tiernan 150 Lb. Scales
- 1 PR V-2442C Switchover Unit
- 2 V 100 W & T Chlorinators
- 2 W & T Injectors

Dechlorination:

Installed - September 1990
One each Wallace and Tiernan Sulfurnator, (Dechlorination)
Serial No. AT29560 Model U28573
"V" Notch 10 lb/day

One Each Wallace and Tiernan Duel Scale 150 lb.
Installed in a 6'x6'x6'6" Fiberglass Building

Flow Meter:

Manning Ultra Sonic
UTL - 21102A AL-AL-A2-B2 Model
Serial #U62167

Emergency Power:

Onan Generator - Model #300 ODVH-47R29167B, Serial #G860832489,
1800 RPM, K.W. 300; KVA 375; AMPS 452, Engine Komatsu, 6 cyl.
Diesel; Serial No. 11096; Model 06152TA-A

Lab Equipment:

Centifuge - Raven, Model F10300
P.H. Meter - Fisher, Model 915, Serial #A0229079
Stirrer - Corning; Model PC 31
Chlorine Titrator - Fisher, Model 397; serial #2329
Samplers - (2) Isco; Model 1580; Part #60-1583-005

Kingsley Service Company - Orange Park System
TREATMENT PLANT AND ASSOCIATED FACILITIES - SCHEDULE S-13
December 31, 1990

MILLER STREET SEWAGE TREATMENT PLANT

SEWAGE TREATMENT PLANT -A

5.25 M.G.D. Sewage Treatment Plant

Permit No. D010-24884

Extended Aeration Process

5.25 M.G.D. Capacity (3,646 Average G.P.M.)

Present Average Daily Flow 3.671 M.G.D. for Dec. 1990

Highest Daily Flow 4.354 M.G.D. (Nov. 1990)

Effluent Disposal - Force Main to the St. Johns River

Aeration:

Aeration Tank (Concrete)"

4- Rotor Brooms (Lakeside) 4" Gear Reducer 7415 H 15, 75 H.P. Ajax
Motors, 230/460/3/60, 1770 R.P.M., F365T

Aerobic Digester (Concrete):

Diffused Air-2 Spencer Turbine Blowers with 50 H.P. U.S. Motors,
220/440/3/61.7, 3450 RPM, F324T, 650 CFM

3 Clarifier Tanks (4.0 M.G.D. Capacity) Concrete

Vacuum Type

Sludge Return - 2 Sutorbilt, Model 7M, 1-25 H.P., Wagner Motor,
230/460/3/60, 1450 RPM, F364 and 1-30 H.P. Allis Chalmer Motor,
230/460/3/60, 1750 RPM F286T, 500 CFM

Winsmith gear reducer, series 10 MC V DO with 2820:1 reduction
ratio, 15,650 lb. torque with 1/2 H.P., Reliance Motor, 1150 RPM,
230/260/3/60, F M56C

Clarifier Equipment manufactured by Lakeside Equipment Corporation

Average B.O.D. and suspended solids removal - B.O.D. 98% T.S.S. 88%

Plant placed in service March 1975

#3 Clarifier placed in service in 1985

Kingsley Service Company - Orange Park System
TREATMENT PLANT AND ASSOCIATED FACILITIES - SCHEDULE S-13
December 31, 1990

MILLER STREET

Pump Out Station (Concrete):

3-Peerless turbine pumps, 12-MB-1, 8" x 8" x 12" discharge base, 15' setting of 8" column W/1" SS shaft, 1400 GPM @ 58' TDH, 30 H.P., G.E., 230/460/3/60, 1760 RPM Motors, F-B286TP12, 2 each Gorman-Rupp T8A3b, 30 H.P., 1400 GPM

French Drain Pump:

1 each Gorman-Rupp 13A2B, 5 H.P. Ajax Motor, 230/460/3/60, 1730 RPM, F104T, 180 GPM @ 30' TDH

Grit Removal: REMOVED FROM SERVICE AND ABANDONED
EQUIPMENT IN STORAGE DATE 4/90

2-50 Torque Tamer 1 1/2" Bore-worm gear reducers (Perfection - Amer) 750:1 ratio with drag scrapers installed on a pintle chain guided by a rail powered by 1/2 H.P. Reliance Motor, 230/460/3/60, 1725 RPM, F-M56C

Grit Chamber:

Concrete Structure - size - 21' x 28' x 12' Hycor-HRSA3672-24 x 1; mdl-RC2024; serial-1803030 driven by Eurodrive motors .5 HP; 230/460 volts; 3 phase serial #850067961-8; type OFT7104; 1700 RPM Eurodrive gear reducers .5 H.P.; 1700 RPM; output 50 RPM; 630 pound in. torque; serial #850067961-8 type R400T7104

Hycor-HRS3672-24 x 1; mdl-RC2024; serial-1803030 motor-Eurodrive; serial #850068268-8; gear reducer Eurodrive-type R400T7104 Serial #850068268-8

Hycor-HRS3762 24 x .1, mdl - RL3359, serial #H1907004,
Motor-Eurodrive, type OFT7104, serial #850002057-9
Gear Reducer-Eurodrive, type R400T7104, serial #850002057-9

Stainless Steel-Hytrol conveyor, mdl-CRB; serial 186890;
motor-Reliance, 2 HP, 1725 RPM; 230/460 volts; 3 phase; serial #P14H0846M-TO; gear reducer, Hytrol S.S.

Wemco Hydrogritter-mdl-12; serial 8999760; motor-reliance; 1/2 HP; 1725 RPM; 230/460 volts; 3 phase; serial #P56H3822NRR; cyclo drive; model HVS 3110; serial DO24847

Pump number 1 Gorman-Rupp, T3A3-B serial #523829

Pump number 2 Gorman-Rupp, T3A3-B serial #608697

Motor number 1 Baldor; Cat #M3311T; 7 1/2 H.p.' 1725 RPM; 230/460 volts; 3 phase; Frame 213 T;

Motor number 2 Baldor; Cat #M3311T; 7 1/2 H.p.' 1725 RPM; 230/460 volts; 3 phase; Frame 213 T;

Digester Supernate Pump:

1 each Gorman-Rupp T3A3B, 7.50 H.P. Reliance Motor, 230/460/3/60, 1760 RPM, 213T, 400 GPM @ 20' TDH

Kingsley Service Company - Orange Park System
TREATMENT PLANT AND ASSOCIATED FACILITIES - SCHEDULE S-13
December 31, 1990

MILLER STREET

Air Compressor - Speedaire #IZ 945B, 2 H.P. Marathon Motor,
230/460/3/60, 1735 RPM, F145 T

Effluent Disposal - Force Main to St. Johns River

Auxillary Power - Caterpillar model D343 TA Diesel Electric Set,
rated 275 KW standby, 277/480 volt, 3 phase, 4 wire, 60 Hertz at 1800
RPM, Serial #62B1857

Return Sludge Pump Station:

(Installed 1977)

Pump number 1, Gorman-Rupp 6" - 16C2B, 1172 GPM @ 17' TDH, 25 H.P.
Baldor Motor, 1725 RPM, F284T, 230/460/3/60
Pump number 2, Gorman-Rupp 6" - 16C2B, 1172 GP, @ 17' TDH, 25 H.P.
Baldor Motor, 1725 RPM, F284T, 230/460/3/60

Sludge Tanks:

2 concrete 60' diametr x 16'

Pumps:

1 Gorman-Rupp T6A3-B; serial 927301
1 Gorman-Rupp T6A3-B; serial 927302

Motors:

1 Baldor, spec. 09A01-1086; Frame 254T; 15 J.P.; 1725 RPM;
230/460 volts 3 phase
1 Balder, spec. 09A01-1086; Frame 254T; 15 J.P.; 1725 RPM;
230/460 volts 3 phase

4 Aeration Units, Aeration Industries Aer02 7.5 H.P. each
4 Floats and rail systems for each aerator

Control for Pumps:

ABB Controller, mdl JO54; serial #8925

Pump Starter:

2 Telemecanique intergral 32 enclosure by DRG

Aeration:

4 Woods, soft start motor controls for 75 AH.P. motors 460 volts

Sludge Presses:

Parkson, mdl MBL 80, serial 524B982
Parkson, mdl MPL 80, serial 524B982

Kingsley Service Company - Orange Park System
TREATMENT PLANT AND ASSOCIATED FACILITIES - SCHEDULE S-13
December 31, 1990

MILLER STREET

Sludge Bed Conveyor System:

(Installed July 1977)

Model #31 Stone Conveyor, 47' 0" x 25" W, Goodyear pylon belt 1/8" x FS. W/SS Lacing, 1 - 1/2 H.P., 3 phase drive motor and gear driver, O.A.L. 60 ft, Gear Driver Reliance, Ident. No 10006104 - VB, Case No. 79165-80 AV Size - 145WG262B, Ratio 18, 1 1/2 H.P., Motor Drive, Reliance, Ident, No. P14G3406N-PC, 3 Phase, 1 1/2 H.P., 1730 ROPM, Serial No. E54825

Sludge Bed Sludge Pump:

(Installed October 12, 1981)

Pump No. 1, Gorman-Rupp, 4"-T4A3B, 600 GPM @ 15' TDH, 7.5 H.P. Reliance Motor, 1760 RPM, F213T, 230/460/3/60

Sludge Bed Effluent Pump:

(Installed June 22, 1981)

Pump No. 1, Peabody Barnes Submersible Pump, model 3SE154, 170 GPM @ 28' TDH, 1.5 H.P., 1725 RPM, 230/460/3/60

Degreaser #1

Consists of 4' x 13' Frame. 4 each 5" sprockets B50. 2 each 28' B50 chains with F lenglths 12" apart. 28 each wooden flights. Interchangeable 42" x 28' screen. 5 each pressure sprayers 6' x 3' x 4' grease with air lift pump. Driver - 1/2 H.P. Reliance Motor, 1 RPM 230/460/3/60.

Degreaser #2

8' x 4' drum, screened (nylon) air lift removal of debris, 1 - Baldor Elec. Motor, 1/4 H.P. 230/460 56C 1140 RPM, 1 - Boston Planetary gear reducer 5:1, 1 - Boston worm gear reducer 30:1, 3 - 3" drive sprockets, 1 - 2' driven sprocket/stainless steel chain.

Splitter Box:

Concrete - 16' x 22' x 8'

Chlorine Equipment:

2 - Wallace and Tiernan, V-75-VI, 400 pounds Chlorinators, 1 - Fisher Porter, chlorinator control, 668B115VO2, 120 volts connected to Flow Meter.

Dechlorination Equipment:

Installed September 20, 1990
Two each Wallace and Tiernan Sulfurnators, (Dechlorination)
Serial No. AT29560 Model U28573 "V" Notch 50 lb/day

One each Wallace and Tiernan Duel Scale 150 lb.
Installed in a 12'x5' wood insulated building

Kingsley Service Company - Orange Park System
TREATMENT PLANT AND ASSOCIATED FACILITIES - SCHEDULE S-13
December 31, 1990

MILLER STREET

PH Meter:

Phox 45BES, Serial #120588, 110 volts.

Flow Meter:

Manning Ultra Sonic, UTC-2102A, A1-A1-A2-B2, 7703U60112

Sampling Equipment:

ISCO - 1580

ISCO - 2910

Lab Equipment:

Balance - Fisher, Serial #08480, Model XA

Water Bath - Blue M, model #MW111A-1, serial1111 #M5-2079

Auto Clave - Napco, mdl 8000 PSE, 1-88-M04911-45

Over - Fisher, mdl. 500, serial 162

Temperature safety untind, mdl 22R, serial11 162

D.O. Meter - YSI, mdl 58, serial 2567

CL2 Titrator - Fisher, mdl 397, serial 1726

Stir Plate - Thermolyne, type 1000, mdl SP-A1025B, serial 6440

PH Meter - Fisher, mdl 815 MP, serial 2239

Spectrophotometer - Baush and Lomb, mdl 20, serial 6545AR

Furnace - Thermolyne, type 1500, mdl F01520M, serial 2364

2 TKR ceramic hot plates, Precision Scientific, Serial 1245-12
Compressor - G.E., mdl 5KH36KN90, serial AYDGL80D 1/3 H.P., 1725
RPM, 115 volts single phase

Incubator - Precision Scientific, model 815

**WASTEWATER
OPERATION
SECTION**

Wastewater Listing of System Groups

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff, should be assigned the same group number. Each individual system which has not been consolidated, should be assigned it's own group number. The wastewater financial schedules (S-1 through S-10) should be filed for the group in total. The wastewater engineering schedules (S-11 through S-14) must be filed for each system in the group. All wastewater pages should be arranged by group number. An example of system grouping follows:

[illegible]

UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Heritage Farms

YEAR OF REPORT
 DECEMBER 31, 1990

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service _ _ _ _ _	S-3	\$ 1,795,130
	Less:		
	Nonused and Useful Plant (1) _ _ _		
108.1	Accumulated Depreciation _ _ _ _ _	S-8	303,650
110.1	Accumulated Amortization _ _ _ _ _		
271	Contributions In Aid of Construction _ _ _ _ _	S-4	1,717,885
252	Advances for Construction _ _ _ _ _	F-18	
	Subtotal _ _ _ _ _		\$ (226,405)
	Additions:		
272	Accumulated Amortization of Contributions In Aid of Construction _ _ _ _ _	S-5	265,278
	Subtotal _ _ _ _ _		\$ 38,873
	Plus or Minus:		
114	Acquisition Adjustments (2) _ _ _	F-5	* -0-
115	Accumulated Amortization of Acquisition Adjustments (2) _ _ _	F-5	* -0-
	Working Capital Allowance (3) _ _ _		8,790
	Other (Specify):		
	38.37% of Fleming Oaks STP Cost		206,356
	Accumulated Depreciation		(15,008)
	RATE BASE _ _ _ _ _		\$ 239,011
	UTILITY OPERATING INCOME _ _ _ _ _		\$ 10,228
	ACHIEVED RATE OF RETURN _ _ _ _ _		4.28 %

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Formula Approach (1/8 of O & M Expenses)

UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Heritage Farms

YEAR OF REPORT
 DECEMBER 31, 19 90

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	REF. PAGE (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	\$ 101,915	S-10
401	Operating Expenses	\$ 70,316	S-9
403	Depreciation Expense	2,469	S-8
406	Amortization of Utility Plant Acquisition Adjustment	(2,714)	
407	Amortization Expense		
408.1	Taxes Other Than Income	16,063	F-16
409.1	Income Taxes	3,384	F-16
410.10	Deferred Federal Income Taxes	1,883	
410.11	Deferred State Income Taxes	322	
411.10	Provision for Deferred Income Taxes - Credit	(17)	
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income	(19)	
	Utility Operating Expenses	\$ 91,687	
	Utility Operating Income	\$ 10,228	
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
	Total Utility Operating Income	\$ 10,228	

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UTILITY NAME: Kingsley Service Company
 SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
351	Organization	\$ -0-	\$ -	\$ -
352	Franchises	-0-	-	-
353	Land and Land Rights	4,795	-	-
354	Structures and Improvements	72,220	-	-
360	Collection Sewers - Force	471,693	-	-
361	Collection Sewers - Gravity	954,163	60,584	-
362	Special Collecting Structures	-0-	-	-
363	Services to Customers	36,160	4,708	-
364	Flow Measuring Devices	-0-	-	-
365	Flow Measuring Installations	-0-	-	-
370	Receiving Wells	47,977	13,955	-
371	Pumping Equipment	91,686	-	-
380	Treatment and Disposal Equip.	37,189	-	-
381	Plant Sewers	-0-	-	-
382	Outfall Sewer Lines	-0-	-	-
389	Other Plant and Miscellaneous Equipment	-0-	-	-
390	Office Furniture and Equip.	-0-	-	-
391	Transportation Equipment	-0-	-	-
392	Stores Equipment	-0-	-	-
393	Tools, Shop and Garage Equip.	-0-	-	-
394	Laboratory Equipment	-0-	-	-
395	Power Operated Equipment	-0-	-	-
396	Communication Equipment	-0-	-	-
397	Miscellaneous Equipment	-0-	-	-
398	Other Tangible Plant	-0-	-	-
	Total Wastewater Plant	\$ 1,715,883	\$ 79,247	\$ -0-
102	Utility Plant Leased to Others	-0-	-	-
103	Property Held for Future Use	-0-	-	-
104	Utility Plant Purchased or Sold	-0-	-	-
105	Construction Work in Progress	250	-	250
106	Completed Construction Not Classified	-0-	-	-
	Total Utility Plant	\$ 1,716,133	\$ 79,247	\$ 250

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

WASTEWATER UTILITY PLANT MATRIX					
CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 GENERAL PLANT (k)
\$ -0-	\$ -0-	\$XXXXXXXXXXXX	\$XXXXXXXXXXXX	\$XXXXXXXXXXXX	\$XXXXXXXXXXXX
-0-	-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4,795	XXXXXXXXXXXX	144	-0-	4,651	-0-
72,220	XXXXXXXXXXXX	-0-	-0-	72,220	-0-
471,693	XXXXXXXXXXXX	471,693	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1,014,747	XXXXXXXXXXXX	1,014,747	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
40,868	XXXXXXXXXXXX	40,868	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
61,932	XXXXXXXXXXXX	XXXXXXXXXXXX	61,932	XXXXXXXXXXXX	XXXXXXXXXXXX
91,686	XXXXXXXXXXXX	XXXXXXXXXXXX	91,686	XXXXXXXXXXXX	XXXXXXXXXXXX
37,189	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	37,189	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-	XXXXXXXXXXXX
-0-	-0-	-0-	-0-	-0-	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	-0-
\$ 1,795,130	\$ -0-	\$ 1,527,452	\$ 153,618	\$ 114,060	\$ -0-
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
-0-	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
\$ 1,795,130	\$ -0-	\$ 1,527,452	\$ 153,618	\$ 114,060	\$ -0-

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
DECEMBER 31, 1990

SYSTEM NAME: Heritage Farms

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 1,629,264
Add credits during year:	
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$ 17,827
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")	78,122
Total Credits	\$ 95,949
Less, debits charged during the year (All debits charged during the year must be explained below)	\$ 7,328
Total Contributions In Aid of Construction	\$ 1,717,885

Explain all debits charged to Account 271 below:

Doctors Inlet Office Complex - Overcharge - \$7,328

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN
EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Plant Capacity	59	\$ 300.00	\$ 17,827
Total Credits			\$ 17,827

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 272)

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 211,723
Debits during year:	
Accruals charged to Account 272	\$ 53,555
Other debits (specify):	
Total debits	\$ 53,555
Credits during year (specify):	
	\$
Total Credits	\$ -0-
Balance end of year	\$ 265,278

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS
OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

[illegible]

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
DECEMBER 31, 1990

SYSTEM NAME: Heritage Farms

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/ c (e)
354	Structures and Improvements _	-----	----- %	----- %
360	Collection Sewers - Force _	-----	----- %	----- %
361	Collection Sewers - Gravity _	-----	----- %	----- %
362	Special Collecting Structures _	-----	----- %	----- %
363	Services to Customers _	-----	----- %	----- %
364	Flow Measuring Devices _	-----	----- %	----- %
365	Flow Measuring Installations _	-----	----- %	----- %
370	Receiving Wells _	-----	----- %	----- %
371	Pumping Equipment _	-----	----- %	----- %
380	Treatment and Disposal Equip. _	-----	----- %	----- %
381	Plant Sewers _	-----	----- %	----- %
382	Outfall Sewer Lines _	-----	----- %	----- %
389	Other Plant and Miscellaneous Equipment _	-----	----- %	----- %
390	Office Furniture and Equip. _	-----	----- %	----- %
391	Transportation Equipment _	-----	----- %	----- %
392	Stores Equipment _	-----	----- %	----- %
393	Tools, Shop and Garage Equip. _	-----	----- %	----- %
394	Laboratory Equipment _	-----	----- %	----- %
395	Power Operated Equipment _	-----	----- %	----- %
396	Communication Equipment _	-----	----- %	----- %
397	Miscellaneous Equipment _	-----	----- %	----- %
398	Other Tangible Plant _	-----	----- %	----- %
	Wastewater Plant Composite Depreciation Rate *	31 1/4 =====	-0- % =====	3.2 % =====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ -	\$ -	\$ -	\$ -
360	Collection Sewers - Force	-	-	-	-
361	Collection Sewers - Gravity	-	-	-	-
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	-	-	-	-
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	-	-	-	-
380	Treatment and Disposal Equip.	-	-	-	-
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Miscellaneous Equipment	-	-	-	-
390	Office Furniture and Equip.	-	-	-	-
391	Transportation Equipment	-	-	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equip.	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
	Total Depreciable Wastewater Plant In Service	\$ 247,627	\$ 56,023	\$ -0-	\$ 56,023

* Specify nature of transaction.
Use () to denote reversal entries.

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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION (Cont'd)

[illegible]

S-8(b)

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT
DECEMBER 31, 19 90SYSTEM NAME: Heritage Farms

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)
701	Salaries and Wages - Employees	\$ 17,158	\$ 1,320	\$ 2,314
703	Salaries and Wages - Officers, Directors and Majority Stockholders	3,728	-0-	-0-
704	Employee Pensions and Benefits	1,759	-0-	-0-
710	Purchased Sewage Treatment	-0-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
711	Sludge Removal Expense	2,136	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
715	Purchased Power	22,207	-0-	XXXXXXXXXXXXXX
716	Fuel for Power Purchased	64	-0-	XXXXXXXXXXXXXX
718	Chemicals	1,534	-0-	-0-
720	Materials and Supplies	6,001	26	216
731	Contractual Services - Eng.	-0-	-0-	-0-
732	Contractual Services - Acct.	92	-0-	-0-
733	Contractual Services - Legal	344	-0-	-0-
734	Contractual Services - Management Fees	3,773	-0-	-0-
735	Contractual Services - Other	5,828	-0-	2,541
741	Rental of Building/Real Property	564	61	-0-
742	Rental of Equipment	188	94	-0-
750	Transportation Expenses	1,221	359	-0-
756	Insurance - Vehicle	273	-0-	-0-
757	Insurance - General Liability	441	-0-	-0-
758	Insurance - Workman's Compensation	485	-0-	-0-
759	Insurance - Other	-0-	-0-	-0-
760	Advertising Expense	15	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-0-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
767	Regulatory Commission Expenses - Other	39	-0-	-0-
770	Bad Debt Expense	546	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
775	Miscellaneous Expenses	1,920	-0-	7
	Total Wastewater Utility Expenses	\$ 70,316	\$ 1,860	\$ 5,078

S-9(a)

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UTILITY NAME: Kingsley Service CompanySYSTEM NAME: Heritage FarmsYEAR OF REPORT
DECEMBER 31, 1990

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
	Flat Rate Revenues:			
521.1	Residential Revenues	600	682	\$ 98,310
521.2	Commercial Revenues	-0-	-0-	-0-
521.3	Industrial Revenues	-0-	-0-	-0-
521.4	Revenues From Public Authorities	-0-	-0-	-0-
521.5	Multiple Family Dwelling Revenues	-0-	-0-	-0-
521.6	Other Revenues	-0-	-0-	-0-
	Total Flat Rate Revenues	600	682	\$ 98,310
	Measured Revenues:			
522.1	Residential Revenues	-0-	-0-	\$ -0-
522.2	Commercial Revenues	7	7	3,605
522.3	Industrial Revenues	-0-	-0-	-0-
522.4	Revenues From Public Authorities	-0-	-0-	-0-
522.5	Multiple Family Dwelling Revenues	-0-	-0-	-0-
	Total Measured Revenues	7	7	\$ 3,605
523	Revenues From Public Authorities	-0-	-0-	\$ -
524	Revenues From Other Systems	-0-	-0-	-
525	Interdepartmental Revenues	-0-	-0-	-
	Totals	607	689	\$ 101,915
	Other Wastewater Revenues:			
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			-
532	Forfeited Discounts			-
534	Rents From Sewer Property			-
535	Interdepartmental Rents			-
536	Other Sewer Revenues			-
	Total Other Wastewater Revenues			\$ -0-
	Total Wastewater Operating Revenues			\$ 101,915

WASTEWATER EXPENSE ACCOUNT MATRIX

.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMINISTRATIVE & GENERAL EXPENSES (k)
\$ 2,268	\$ 714	\$ 5,016	\$ 823	\$ 1,459	\$ 3,244
-0-	-0-	-0-	-0-	-0-	3,728
-0-	-0-	-0-	-0-	-0-	1,759
XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
XXXXXXXXXXXXX	XXXXXXXXXXXXX	2,136	-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX
9,707	XXXXXXXXXXXXX	12,368	XXXXXXXXXXXXX	-0-	132
25	XXXXXXXXXXXXX	39	XXXXXXXXXXXXX	-0-	-0-
120	-0-	1,414	-0-	XXXXXXXXXXXXX	XXXXXXXXXXXXX
98	1,121	368	2,427	845	900
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	92
-0-	-0-	-0-	-0-	-0-	344
-0-	-0-	-0-	-0-	-0-	3,773
463	1,611	129	483	8	593
2	-0-	5	-0-	-0-	496
2	-0-	-0-	-0-	92	-0-
378	-0-	432	52	-0-	-0-
-0-	-0-	-0-	-0-	-0-	273
-0-	-0-	-0-	-0-	-0-	441
-0-	-0-	-0-	-0-	-0-	485
-0-	-0-	-0-	-0-	-0-	-0-
XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	15
XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-
XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	-0-
XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	39
-0-	-0-	-0-	-0-	-0-	XXXXXXXXXXXXX
XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	546	496
800	16	585	13	3	
\$ 13,863	\$ 3,462	\$ 22,492	\$ 3,798	\$ 2,953	\$ 16,810

S-9(b)

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

WASTEWATER SYSTEM INFORMATION

PUMPING EQUIPMENT

[illegible]

* INDICATE WHICH STATION IS THE MASTER LIFT STATION

SERVICE CONNECTIONS

[illegible]

UTILITY NAME: Kingsley Service Company
SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

COLLECTING MAINS

COLLECTING MAINS:						
Size (inches) _____	SEE ATTACHED S-12A					
Type of main _____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot): _____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____

FORCE MAINS

FORCE MAINS:						
Size (inches) _____	SEE ATTACHED S-12A					
Type of main _____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot): _____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____

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Kingsley Service Company - Heritage Farms System
December 31, 1990

PUMPING EQUIPMENT - SCHEDULE S-11

LIFT STATIONS

#5 Habersham Harbor (Installed May 1969, relocated to present location
July 1986)

Pump No. 1, Gorman-Rupp, Serial #503689, 3" - 13C2B, 200 GPM @ 25' TDH,
7.5 H.P. Baldor Motor, 213T, - 1725 RPM, 230/460/3/60

Pump No. 2, Gorman-Rupp, Serial #516490, 3" - 13C2B, 200 GPM @ 25' TDH,
7.5 H.P. Baldor Motor, 213T, - 1725 RPM, 230/460/3/60

Air Compressor, Quincy, X-2, Piston, 1/3 H.P. Dayton Motor, 1725 RPM,
F56, 115/230/1/60

3 Phase Power Supply, 10-20 H.P. Arco Electric Rotor Phase

#35 Heritage Farms - Orange Park South (Installed 1980)

(OUT OF SERVICE)

#37 South Lake Drive (Installed August 22, 1986)

Pump No. 1, Peabody Barnes Pump - Reliance Sub. Motor, 15 H.P., 208
Volts, 1750 RPM, Serial #73081BF68660

Pump No. 2, Peabody Barnes Pump - Reliance Sub. Motor, 15 H.P., 208
Volts, 1750 RPM, Electromate Control Panel, Serial #73077J68657

#39 Orange Park South (Installed September 2, 1986)

Pump No. 1, Peabody Barnes Pump, Serial #73081BE68661, Reliance Sub.
Motor, 15 H.P., 208 Volts, 1750 RPM

Pump No. 2, Peabody Barnes Pump, Serial #73081BF68662, Reliance Sub.
Motor, 15 H.P., 208 Volts, 1750 RPM, Electromate Control Panel

#43 Orange Park South, Unit 5 (Installed September 16, 1988)

Pump No. 1, Peabody Barnes Sub., Serial #8341698875, 15 H.P., 208 Volts,
1750 RPM, Electromate Control Panel, 3 Phase, 240 GPM @ 86' TDH

Pump No. 2, Peabody Barnes Sub., Serial #7308148647, 15 H.P., 208 Volts,
1750 RPM, Electromate Control Panel, 3 Phase, 240 GPM @ 86' TDH

Kingsley Service Company - Heritage Farms System
December 31, 1990

PUMPING EQUIPMENT - SCHEDULE S-11

LIFT STATIONS

#45 College Station Dr. Inlet Hwy #220 (Installed 1988)

Pump No. 1, Empo Sub, 4000-3, 20 H.P., 230 Volts, Myers 5 H.P. Duplex Grinder WG50-23, 3 Phase, 5" Impellar, 60 GPM @ 90' TDH

Pump No. 2, Empo Sub, 4000-3, 20 H.P., 230 Volts, Myers 5 H.P. Duplex Grinder WG50-23, 3 Phase, 5" Impellar, 60 GPM @ 90' TDH

#51 Dr. Inlet School (Installed August 15, 1988)
(Not Owned by Kingsley Service Company)

Pump No. 1, Empo Sub, 20 H.P., 208 Volts, 1750 RPM, Electromate Control Panel, 3 Phase, 300 GPM @ 100' TDH

Pump No. 2, Empo Sub, 20 H.P., 208 Volts, 1750 RPM, Electromate Control Panel, 3 Phase, 300 GPM @ 100' TDH

**KINGSLEY SERVICE COMPANY
HERITAGE FARMS SYSTEM
COLLECTING INTERCEPTORS & FORCE MAINS - SCHEDULE S-12**

<u>Description</u>	<u>Pipe Diameter</u>	<u>Beginning of Year</u>	<u>Added During Year</u>	<u>Retired During Year</u>	<u>End of Year</u>
Collecting Mains:					
PVC	4"	195	-0-	-0-	195
PVC	6"	4,776	1,531	-0-	6,307
PVC	8"	34,133	2,620	-0-	36,753
PVC	10"	14,330	913	-0-	15,243
PVC	12"	100	-0-	-0-	100
Cast/Ductile Iron	4"	36	-0-	-0-	36
Cast/Ductile Iron	6"	18	-0-	-0-	18
Cast/Ductile Iron	8"	216	-0-	-0-	216
Cast/Ductile Iron	10"	218	-0-	-0-	218
Cast/Ductile Iron	12"	12	-0-	-0-	12
VCP	6"	500	-0-	-0-	500
VCP	8"	<u>6,376</u>	<u>-0-</u>	<u>-0-</u>	<u>6,376</u>
TOTAL		<u>60,910</u>	<u>5,064</u>	<u>-0-</u>	<u>65,974</u>
Force Mains:					
Ductile Iron	4"	128	-0-	-0-	128
Ductile Iron	6"	136	-0-	-0-	136
Ductile Iron	8"	3,169	18	-0-	3,187
Ductile Iron	10"	134	-0-	-0-	134
Ductile Iron	12"	737	-0-	-0-	737
PVC	2"	-0-	25	-0-	25
PVC	4"	1,016	-0-	-0-	1,016
PVC	6"	6,170	-0-	-0-	6,170
PVC	8"	21,949	-0-	-0-	21,949
PVC	10"	1,946	-0-	-0-	1,946
PVC	12"	<u>2,102</u>	<u>-0-</u>	<u>-0-</u>	<u>2,102</u>
TOTAL		<u>37,487</u>	<u>43</u>	<u>-0-</u>	<u>37,530</u>
Outfall Sewer Main:					
Ductile Iron	18"	<u>185</u>	<u>-0-</u>	<u>-0-</u>	<u>185</u>
TOTAL		<u>185</u>	<u>-0-</u>	<u>-0-</u>	<u>185</u>
Manholes		<u>223</u>	<u>15</u>	<u>-0-</u>	<u>238</u>
Gate Valves:					
	2"	-0-	2	-0-	2
	6"	4	-0-	-0-	4
	8"	9	-0-	-0-	9
	10"	<u>2</u>	<u>-0-</u>	<u>-0-</u>	<u>2</u>
TOTAL		<u>15</u>	<u>2</u>	<u>-0-</u>	<u>17</u>

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT
DECEMBER 31, 1990

SYSTEM NAME: Heritage Farms

TREATMENT PLANT

Manufacturer	SEE ORANGE PARK SYSTEM TREATMENT PLANT		
Type			
"Steel" or "Concrete"	FLEMING OAKS STP		
Total Capacity			
Average Daily Flow			
Effluent Disposal			
Total Gallons of Sewage Treated			

OTHER WASTEWATER SYSTEM INFORMATION

** SEE ORANGE PARK SYSTEM OTHER WASTEWATER SYSTEM INFORMATION.

1. Maximum number of ERC's * which can be served. _____
2. Estimated annual increase in ERC's *. _____
3. List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation. _____
4. State any plans and estimated completion dates for any enlargements of this system. _____
5. If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:
 - a. Evaluation of the present plant or plants in regard to meeting the DER's rules. _____
 - b. Plans for funding and construction of the required upgrading. _____
 - c. Have these plans been coordinated with the DER? _____
 - d. Do they concur? _____
 - e. When will construction begin? _____
6. In what percent of your certificated area have service connections been installed? _____ %

* $ERC = (Total\ Gallons\ Treated / 365\ days) / 275\ Gallons\ Per\ Day$

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT
DECEMBER 31, 1990

METERS AND CALCULATION OF METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER* (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERED WASTEWATER CONNECTIONS		TOTAL NUMBER OF METER EQUIVALENTS (c x e) (f)
			START OF YEAR (d)	END OF YEAR (e)	
5/8"	D	1.0	621	731	731
3/4"	D	1.5			
1"	D	2.5	3	5	12
1 1/2"	D,T	5.0		1	5
2"	D,C,T	8.0	4	4	32
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
8"	C	80.0			
8"	T	90.0			
10"	C	115.0			
10"	T	145.0			
12"	T	215.0			
TOTAL:			628	741	780

* D = Displacement
C = Compound
T = Turbine

CALCULATIONS OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

* SEE ORANGE PARK SYSTEM PAGE S-14

(* / 365 days) / 275 gpd = *
(total gallons treated)

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