

**CLASS "A" AND "B"**  
**WATER AND/OR WASTEWATER UTILITIES**

**CONSOLIDATED ANNUAL REPORT**  
**OF**

WS134

WS 10

Kingsley Service Company  
782 Foxridge Center Drive  
Orange Park, FL 32065-5776

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Fla. Public Service Commission  
Division of Water and Sewer

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**WATER AND SEWER**  
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**FOR THE**  
**YEAR ENDED DECEMBER 31, 1991**

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

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UTILITY NAME: Kingsley Service Company

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COMPANY PROFILE  
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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 three 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. During 1991, a major trunk sewer force main flowing to this plant was upgraded to increase the capacity from the Doctors Lake Drive area.

On the Fleming Island System, an additional water treatment plant called the Dupont Water Treatment Plant is in the planning stages in anticipation of future growth in this area. Also, additional ground storage is being planned for the Fleming Island Water Treatment Plant.

The Fleming Island Regional Sewage Treatment Plant construction will be started in late 1992, as engineering plans are now being finalized.

UTILITY NAME: Kingsley Service Company

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PARENT / AFFILIATE ORGANIZATION CHART  
Current as of 12/ 31/ 91

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.

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### 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<br>(a)        | TITLE<br>(b)        | % OF TIME<br>SPENT AS<br>OFFICER OF<br>UTILITY<br>(c) | OFFICERS<br>COMPENSATION<br>(d) |
|--------------------|---------------------|-------------------------------------------------------|---------------------------------|
| Jimmie R. Rodgers  | President           | 65 %                                                  | \$ 91,472                       |
| Matthew W. Rodgers | Vice President      | 100 %                                                 | \$ 65,235                       |
| Jan L. Rodgers     | Secretary/Treasurer | 100 %                                                 | \$ 34,540                       |
|                    |                     | %                                                     | \$                              |
|                    |                     | %                                                     | \$                              |
|                    |                     | %                                                     | \$                              |
|                    |                     | %                                                     | \$                              |
|                    |                     | %                                                     | \$                              |
|                    |                     | %                                                     | \$                              |

### 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<br>(a) | TITLE<br>(b) | NUMBER OF<br>DIRECTORS<br>MEETINGS<br>ATTENDED<br>(c) | DIRECTORS<br>COMPENSATION<br>(d) |
|-------------|--------------|-------------------------------------------------------|----------------------------------|
|             |              |                                                       | \$ None                          |
|             |              |                                                       | \$                               |
|             |              |                                                       | \$                               |
|             |              |                                                       | \$                               |
|             |              |                                                       | \$                               |
|             |              |                                                       | \$                               |
|             |              |                                                       | \$                               |
|             |              |                                                       | \$                               |



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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,<br>DIRECTOR OR AFFILIATE<br>(a) | IDENTIFICATION OF<br>SERVICE OR PRODUCT<br>(b)            | AMOUNT<br>(c) | NAME AND ADDRESS OF<br>AFFILIATED ENTITY<br>(d)                                  |
|--------------------------------------------------|-----------------------------------------------------------|---------------|----------------------------------------------------------------------------------|
| Jimmie R. Rodgers<br>Jan L. Rodgers              | Construction and<br>Repair of the<br>Water & Sewer System | \$ 804,435    | Rodgers Construction Co.<br>782 Foxridge Center Drive<br>Orange Park, Fla. 32065 |

E-7



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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<br>SERVICE<br>CONDUCTED<br>(a) | ASSETS                           |                     | REVENUES                     |                     | EXPENSES                    |                     |
|--------------------------------------------|----------------------------------|---------------------|------------------------------|---------------------|-----------------------------|---------------------|
|                                            | BOOK COST<br>OF<br>ASSETS<br>(b) | ACCT.<br>NO.<br>(c) | REVENUES<br>GENERATED<br>(d) | ACCT.<br>NO.<br>(e) | EXPENSES<br>INCURRED<br>(f) | ACCT.<br>NO.<br>(g) |
| NONE                                       | \$                               |                     | \$                           |                     | \$                          |                     |



UTILITY NAME: Kingsley Service Company

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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<br>OR RELATED PARTY<br>(a) | DESCRIPTION<br>SERVICE AND/OR<br>NAME OF PRODUCT<br>(b) | CONTRACT OR<br>AGREEMENT<br>EFFECTIVE<br>DATES<br>(c) | ANNUAL CHARGES                      |               |
|--------------------------------------------|---------------------------------------------------------|-------------------------------------------------------|-------------------------------------|---------------|
|                                            |                                                         |                                                       | (P)urchased/<br>or<br>(S)old<br>(d) | AMOUNT<br>(e) |
| Rodgers Construction Company               | Construction & Repair<br>of Water & Sewer<br>System     | 1991                                                  | P                                   | \$ 804,435    |
| Rodgers Construction Company               | Bookkeeping Fees                                        | 1991                                                  | S                                   | 28,523        |
| Rodgers Construction Company               | Misc. Services                                          | 1991                                                  | S                                   | 4,131         |
| Rodgers Construction Company               | Sharing of Insurance<br>Costs                           | 1991                                                  | S                                   | 32,823        |

# 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<br>OR RELATED PARTY<br>(a)                                                               | DESCRIPTION OF ITEMS<br>(b) | SALE OR<br>PURCHASE<br>PRICE<br>(c) | NET<br>BOOK<br>VALUE<br>(d) | GAIN<br>OR<br>LOSS<br>(e) | FAIR<br>MARKET<br>VALUE<br>(f) |
|----------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------------|-----------------------------|---------------------------|--------------------------------|
| Rodgers Construction Company                                                                             | 1988 S-10 Chevy P/U         | \$ 3,000 (S)                        | \$ -0-                      | \$ 3,000                  | \$ 3,000                       |
| Fair Market Value was traded in allowance given by Jerry Hamm Chevrolet, Inc., on purchase of new truck. |                             |                                     |                             |                           |                                |

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
DECEMBER 31, 19 91COMPOSITE STATISTICS FOR ALL  
PRIVATELY OWNED WATER AND WASTEWATER UTILITIES UNDER AGENCY JURISDICTION

| DESCRIPTION<br>(a)                                       | WATER<br>(b) | WASTEWATER<br>(c) |
|----------------------------------------------------------|--------------|-------------------|
| PLANT (Intrastate Only)(000's Omitted):                  |              |                   |
| Plant in Service                                         | \$ 13,989    | \$ 21,888         |
| Construction Work In Progress                            | 6            | 90                |
| Plant Acquisition Adjustment                             | 33           | (52)              |
| Plant Held For Future Use                                |              |                   |
| Materials and Supplies                                   |              |                   |
| Less:                                                    |              |                   |
| Accumulated Depreciation and Accumulated Amortization    | (3,586)      | (5,466)           |
| Contributions In Aid Of Construction Net of Amortization | (7,494)      | (11,783)          |
| Net Book Cost                                            | \$ 2,948     | \$ 4,677          |
| REVENUES AND EXPENSES (Intrastate Only)(000's Omitted):  |              |                   |
| Operating Revenues                                       | \$ 1,770     | \$ 2,612          |
| Depreciation and Amortization Expense                    | \$ 106       | \$ 154            |
| Income Tax Expense                                       | 114          | 95                |
| Taxes Other Than Income                                  | 291          | 423               |
| Other Operating Expenses                                 | 976          | 1,716             |
| Total Operating Expenses                                 | \$ 1,487     | \$ 2,388          |
| Net Operating Income                                     | \$ 283       | \$ 224            |
| Other Income                                             | \$ 45        | \$ 42             |
| Other Income Deductions                                  | 81           | 82                |
| Net Income                                               | \$ 247       | \$ 184            |
| CUSTOMERS (Intrastate Only):                             |              |                   |
| Residential - Yearly Average                             | 11,074       | 10,840            |
| Commercial - Yearly Average                              | 1,109        | 929               |
| Industrial - Yearly Average                              |              |                   |
| Others - Yearly Average                                  |              |                   |
| Total                                                    | 12,183       | 11,769            |
| OTHER STATISTICS (Intrastate Only):                      |              |                   |
| Average Annual Residential Use Per 1,000 Gallons         | 162          | 131               |
| Average Annual Residential Cost Per 1,000 Gallons        | \$ .72       | \$ 1.30           |
| Average Residential Monthly Bill                         | \$ 9.75      | \$ 14.18          |
| Gross Plant Investment Per Customer                      | \$ 1,148.00  | \$ 1,860.00       |



# **FINANCIAL SECTION**

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
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## COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

| ACCT.<br>NO.<br>(a)            | ACCOUNT NAME<br>(b)                                                                        | REF.<br>PAGE<br>(c) | CURRENT<br>YEAR<br>(d) | PREVIOUS<br>YEAR<br>(e) |
|--------------------------------|--------------------------------------------------------------------------------------------|---------------------|------------------------|-------------------------|
| UTILITY PLANT                  |                                                                                            |                     |                        |                         |
| 101-106                        | Utility Plant                                                                              | F-4                 | \$ 35,973,438          | \$ 34,612,733           |
| 108-110                        | Less: Accumulated Depreciation<br>and Amortization                                         | F-6                 | 9,052,018              | 7,984,285               |
|                                | Net Plant                                                                                  |                     | \$ 26,921,420          | \$ 26,628,448           |
| 114-115                        | Utility Plant Acquisition<br>Adjustments (Net)                                             | F-5                 | (18,944)               | (18,777)                |
| 116                            | Other Utility Plant Adj.                                                                   |                     |                        |                         |
|                                | Total Net Utility Plant                                                                    |                     | \$ 26,902,476          | \$ 26,609,671           |
| OTHER PROPERTY AND INVESTMENTS |                                                                                            |                     |                        |                         |
| 121                            | Nonutility Property                                                                        | F-4                 | \$ 460,000             | \$ 460,000              |
| 122                            | Less: Accumulated Depreciation<br>and Amortization                                         |                     | 197,737                | 183,017                 |
|                                | Net Nonutility Property                                                                    |                     | \$ 262,263             | \$ 276,983              |
| 123                            | Investment In Associated Companies                                                         | F-7                 |                        |                         |
| 124                            | Utility Investments                                                                        | F-7                 |                        |                         |
| 125                            | Other Investments                                                                          | F-7                 |                        |                         |
| 126-127                        | Special Funds                                                                              | F-7                 |                        |                         |
|                                | Total Other Property & Investments                                                         |                     | \$ 262,263             | \$ 276,983              |
| CURRENT AND ACCRUED ASSETS     |                                                                                            |                     |                        |                         |
| 131                            | Cash                                                                                       |                     | \$ 107,100             | \$ 189,575              |
| 132                            | Special Deposits                                                                           |                     | -0-                    | -0-                     |
| 133                            | Other Special Deposits                                                                     |                     | 4,805                  | 4,865                   |
| 134                            | Working Funds                                                                              |                     | 1,000                  | 1,000                   |
| 135                            | Temporary Cash Investments                                                                 |                     | 173,629                | 432,875                 |
| 141-144                        | Accounts and Notes Receivable, Less<br>Accumulated Provision for<br>Uncollectible Accounts | F-8                 | 664,105                | 555,634                 |
| 145                            | Accounts Receivable from Associated<br>Companies                                           | F-9                 | 2,473                  | 4,705                   |
| 146                            | Notes Receivable from Associated<br>Companies                                              | F-9                 | -0-                    | -0-                     |
| 151-153                        | Material and Supplies                                                                      |                     | -0-                    | -0-                     |
| 161                            | Stores Expense                                                                             |                     | -0-                    | -0-                     |
| 162                            | Prepayments                                                                                | F-10                | 39,058                 | 15,054                  |
| 171                            | Accrued Interest and Dividends<br>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                                                           |                     | \$ 992,170             | \$ 1,203,708            |

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
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## COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                           | REF.<br>PAGE<br>(c) | CURRENT<br>YEAR<br>(d) | PREVIOUS<br>YEAR<br>(e) |
|---------------------|-----------------------------------------------|---------------------|------------------------|-------------------------|
| DEFERRED DEBITS     |                                               |                     |                        |                         |
| 181                 | Unamortized Debt Discount & Expense           | F-11                | \$ 2,475               | \$ 3,209                |
| 182                 | Extraordinary Property Losses                 | F-11                | -0-                    | -0-                     |
| 183                 | Preliminary Survey & Investigation<br>Charges |                     | -0-                    | -0-                     |
| 184                 | Clearing Accounts                             |                     | -0-                    | -0-                     |
| 185                 | Temporary Facilities                          |                     | -0-                    | -0-                     |
| 186                 | Misc. Deferred Debits                         | F-10                | -0-                    | 27,488                  |
| 187                 | Research & Development Expenditures           |                     | -0-                    | -0-                     |
| 190                 | Accumulated Deferred Income Taxes             |                     | -0-                    | -0-                     |
|                     | Total Deferred Debits                         |                     | \$ 2,475               | \$ 30,697               |
|                     | TOTAL ASSETS AND OTHER DEBITS                 |                     | \$ 28,159,384          | \$ 28,121,059           |

## NOTES TO THE BALANCE SHEET

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

Kingsley Service Company paid income taxes on taxable CIAC for 1991 as the Company collects only partial gross-up on CIAC as approved by the Commission. The tax amount was \$138,015 for 1991 taxable CIAC. The Company also settled with the Internal Revenue Service on disputed taxable CIAC for the years 1988, 1989 and 1990. The income tax paid in the settlement was \$220,305. These prepaid income taxes along with prior amounts net of amortization have been offset as a debit against accumulated deferred income taxes on the Balance Sheet.



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

| ACCT.<br>NO.<br>(a)             | ACCOUNT NAME<br>(b)                                           | REF.<br>PAGE<br>(c) | CURRENT<br>YEAR<br>(d) | PREVIOUS<br>YEAR<br>(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<br>Conversion                     |                     | -0-                    | -0-                     |
| 207                             | Premium on Capital Stock                                      |                     | -0-                    | -0-                     |
| 209                             | Reduction in Par or Stated Value<br>of Capital Stock          |                     | -0-                    | -0-                     |
| 210                             | Gain on Resale or Cancellation of<br>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                | 6,197,312              | 5,766,195               |
| 216                             | Reacquired Capital Stock                                      |                     |                        |                         |
| 218                             | Proprietary Capital (Proprietorship<br>and Partnership Only)  |                     |                        |                         |
|                                 | Total Equity Capital                                          |                     | \$ 6,682,787           | \$ 6,251,670            |
| 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                | 398,313                | 560,502                 |
|                                 | Total Long Term Debt                                          |                     | \$ 398,313             | \$ 560,502              |
| CURRENT AND ACCRUED LIABILITIES |                                                               |                     |                        |                         |
| 231                             | Accounts Payable                                              |                     | \$ 138,511             | \$ 237,411              |
| 232                             | Notes Payable                                                 | F-12                | 152,671                | 120,734                 |
| 233                             | Accounts Payable to Associated Co.                            | F-12                | 36,334                 | 85,540                  |
| 234                             | Notes Payable to Associated Co.                               | F-12                | -0-                    | -0-                     |
| 235                             | Customer Deposits                                             |                     | 6,780                  | 7,040                   |
| 236                             | Accrued Taxes                                                 | F-16                | 479,297                | 171,082                 |
| 237                             | Accrued Interest                                              | F-17                | 63,145                 | 2,145                   |
| 238                             | Accrued Dividends                                             |                     |                        |                         |
| 239                             | Matured Long Term Debt                                        |                     |                        |                         |
| 240                             | Matured Interest                                              |                     |                        |                         |
| 241                             | Miscellaneous Current and Accrued<br>Liabilities              | F-20                | 25,492                 | 39,250                  |
|                                 | Total Current and Accrued<br>Liabilities                      |                     | \$ 902,230             | \$ 663,202              |

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

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                                                                                    | REF.<br>PAGE<br>(c) | CURRENT<br>YEAR<br>(d) | PREVIOUS<br>YEAR<br>(e) |
|--------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------|------------------------|-------------------------|
| DEFERRED CREDITS                     |                                                                                                        |                     |                        |                         |
| 251                                  | Unamortized Premium on Debt                                                                            | F-11                | \$ -0-                 | \$ -0-                  |
| 252                                  | Advances for Construction                                                                              | F-18                | -0-                    | -0-                     |
| 253                                  | Other Deferred Credits                                                                                 |                     | 246,425                | 232,040                 |
| 255                                  | Accumulated Deferred Investment<br>Tax Credits                                                         |                     | 86,556                 | 90,362                  |
|                                      | Total Deferred Credits                                                                                 |                     | \$ 332,981             | \$ 322,402              |
| 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                | \$ 26,665,349          | \$ 26,046,203           |
| 272                                  | Accumulated Amortization of Contri-<br>butions In Aid of Construction                                  | F-20                | (7,388,389)            | (6,545,004)             |
|                                      | Total Net C.I.A.C.                                                                                     |                     | \$ 19,276,960          | \$ 19,501,199           |
| ACCUMULATED DEFERRED INCOME TAXES    |                                                                                                        |                     |                        |                         |
| 281                                  | Accumulated Deferred Income Taxes -<br>Accelerated Depreciation                                        |                     | \$ 844,499             | \$ 762,850              |
| 282                                  | Accumulated Deferred Income Taxes -<br>Liberalized Depreciation                                        |                     | -0-                    | -0-                     |
| 283                                  | Accumulated Deferred Income Taxes -<br>Other Excess Deferred Income Taxes<br>Company paid Income Taxes |                     | 99,903<br>(378,289)    | 104,280<br>(45,046)     |
|                                      | Total Accum. Deferred Income Taxes                                                                     |                     | \$ 566,113             | \$ 822,084              |
|                                      | TOTAL EQUITY CAPITAL AND LIABILITIES                                                                   |                     | \$ 28,159,384          | \$ 28,121,059           |

F-2(b)

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT  
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COMPARATIVE OPERATING STATEMENT

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                                     | PREVIOUS<br>YEAR<br>(c) | REF.<br>PAGE<br>(d) | CURRENT<br>YEAR<br>(e) |
|---------------------|-------------------------------------------------------------------------|-------------------------|---------------------|------------------------|
|                     | UTILITY OPERATING INCOME                                                |                         |                     |                        |
| 400                 | Operating Revenues -----                                                | \$ 4,052,989            | F-3(b)              | \$ 4,382,356           |
| 401                 | Operating Expenses -----                                                | \$ 2,418,232            | F-3(b)              | \$ 2,692,848           |
| 403                 | Depreciation Expense -----                                              | 227,103                 | F-6                 | 259,864                |
| 406                 | Amortization of Utility Plant                                           |                         |                     |                        |
|                     | Acquisition Adjustment -----                                            | 167                     |                     | 167                    |
| 407                 | Amortization Expense -----                                              | -0-                     |                     | -0-                    |
| 408.1               | Taxes Other Than Income -----                                           | 629,995                 | F-16                | 713,725                |
| 409.1               | Income Taxes -----                                                      | 166,719                 | F-16                | 115,947                |
| 410.10              | Deferred Federal Income Taxes -----                                     | 77,910                  |                     | 86,398                 |
| 410.11              | Deferred State Income Taxes -----                                       | 13,328                  |                     | 14,789                 |
| 411.10              | Provision for Deferred Income Taxes -<br>Credit -----                   | (4,378)                 |                     | (4,378)                |
| 412.10              | Investment Tax Credits Deferred to<br>Future Periods -----              | -0-                     |                     | -0-                    |
| 412.11              | Investment Tax Credits Restored to<br>Operating Income -----            | (3,806)                 |                     | (3,806)                |
|                     | Utility Operating Expenses -----                                        | \$ 3,525,270            |                     | \$ 3,875,554           |
|                     | Utility Operating Income -----                                          | \$ 527,719              |                     | \$ 506,802             |
| 413                 | Income From Utility Plant Leased<br>to Others -----                     | -0-                     |                     | -0-                    |
| 414                 | Gains (Losses) From Disposition of<br>Utility Property -----            | 6,500                   |                     | 3,000                  |
|                     | Total Utility Operating Income [Enter<br>here and on Page F-3(c)] ----- | \$ 534,219              |                     | \$ 509,802             |

F-3(a)



COMPARATIVE OPERATING STATEMENT (Cont'd)

| REF.<br>PAGE<br>(f) | WATER<br>(g) | REF.<br>PAGE<br>(h) | WASTEWATER<br>(i) | OTHER<br>(j) |
|---------------------|--------------|---------------------|-------------------|--------------|
| W-2                 | \$ 1,770,334 | S-2                 | \$ 2,612,022      | \$ -0-       |
| W-2                 | \$ 976,377   | S-2                 | \$ 1,716,471      | \$ -         |
| F-6                 | 102,880      | F-6                 | 156,984           | -            |
|                     | 3,250        |                     | (3,083)           | -            |
| F-6                 | -0-          | F-6                 | -0-               | -            |
| F-16                | 290,920      | F-16                | 422,805           | -            |
| F-16                | 64,513       | F-16                | 51,434            | -            |
|                     | 46,292       |                     | 40,106            | -            |
|                     | 7,926        |                     | 6,863             | -            |
|                     | (2,189)      |                     | (2,189)           | -            |
|                     | -0-          |                     | -0-               | -            |
|                     | (2,333)      |                     | (1,473)           | -            |
|                     | \$ 1,487,636 |                     | \$ 2,387,918      | \$ -0-       |
|                     | \$ 282,698   |                     | \$ 224,104        | \$ -0-       |
|                     | -            |                     | -                 | -            |
|                     | 3,000        |                     | -0-               | -            |
|                     | \$ 285,698   |                     | \$ 224,104        | \$ -0-       |
|                     | =====        |                     | =====             | =====        |

F-3(b)

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

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                               | PREVIOUS<br>YEAR<br>(c) | REF.<br>PAGE<br>(d) | CURRENT<br>YEAR<br>(e) |
|---------------------|-------------------------------------------------------------------|-------------------------|---------------------|------------------------|
|                     | Total Utility Operating Income [From<br>Page F-3(a)]              | \$ 534,219              |                     | \$ 509,802             |
|                     | OTHER INCOME AND DEDUCTIONS                                       |                         |                     |                        |
| 415                 | Revenues From Merchandising, Jobbing<br>and Contract Deductions   | \$                      |                     | \$                     |
| 416                 | Costs and Expenses of Merchandising,<br>Jobbing and Contract Work |                         |                     |                        |
| 419                 | Interest and Dividend Income                                      | 32,293                  |                     | 19,344                 |
| 420                 | Allowance for Funds Used During<br>Construction                   |                         |                     |                        |
| 421                 | Nonutility Income                                                 | 64,093                  |                     | 65,405                 |
| 426                 | Miscellaneous Nonutility Expenses                                 | (90,927)                |                     | (85,111)               |
|                     | Total Other Income and Deductions                                 | \$ 5,459                |                     | \$ (362)               |
|                     | TAXES APPLICABLE TO OTHER INCOME                                  |                         |                     |                        |
| 408.20              | Taxes Other Than Income                                           | \$                      | F-16                | \$                     |
| 409.20              | Income Taxes                                                      | 29,505                  | F-16                | 50,914                 |
| 410.20              | Provision for Deferred Income Taxes                               | 11,166                  |                     | (5,540)                |
| 411.20              | Provision for Deferred Income Taxes -<br>Credit                   |                         |                     |                        |
| 412.20              | Investment Tax Credits - Net                                      |                         |                     |                        |
| 412.30              | Investment Tax Credits Restored to<br>Operating Income            |                         |                     |                        |
|                     | Total Taxes Applicable To Other Income                            | \$ 40,671               |                     | \$ 45,374              |
|                     | INTEREST EXPENSE                                                  |                         |                     |                        |
| 427                 | Interest Expense                                                  | \$ (69,338)             | F-17                | \$ (122,964)           |
| 428                 | Amortization of Debt Discount & Expense                           | (344)                   | F-11                | (733)                  |
| 429                 | Amortization of Premium on Debt                                   |                         | F-11                |                        |
|                     | Total Interest Expense                                            | \$ (69,682)             |                     | \$ (123,697)           |
|                     | EXTRAORDINARY ITEMS                                               |                         |                     |                        |
| 433                 | Extraordinary Income                                              | \$                      |                     | \$                     |
| 434                 | Extraordinary Deductions                                          |                         |                     |                        |
| 409.30              | Income Taxes, Extraordinary Items                                 |                         |                     |                        |
|                     | Total Extraordinary Items                                         | \$ -0-                  |                     | \$ -0-                 |
|                     | NET INCOME                                                        | \$ 510,667              |                     | \$ 431,117             |

UTILITY NAME: Kingsley Service Company

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UTILITY PLANT (ACCTS. 101 - 106)

| ACCT.<br>NO.<br>(a) | DESCRIPTION<br>(b)                    | WATER<br>(c)  | WASTEWATER<br>(d) | OTHER *<br>(e) | TOTAL<br>(f)  |
|---------------------|---------------------------------------|---------------|-------------------|----------------|---------------|
|                     | Plant Accounts:                       |               |                   |                |               |
| 101                 | Utility Plant In Service              | \$ 13,989,371 | \$ 21,887,381     | \$ -           | \$ 35,876,752 |
| 102                 | Utility Plant Leased to Others        |               |                   |                |               |
| 103                 | Property Held for Future Use          |               |                   |                |               |
| 104                 | Utility Plant Purchased or Sold       |               |                   |                |               |
| 105                 | Construction Work In Progress         | 6,086         | 90,600            |                | 96,686        |
| 106                 | Completed Construction Not Classified |               |                   |                |               |
|                     | Total Utility Plant                   | \$ 13,995,457 | \$ 21,977,981     | \$ -0-         | \$ 35,973,438 |

\* 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<br>(a)        | BEGINNING<br>YEAR<br>BALANCE<br>(b) | ADDITIONS<br>(c) | REDUCTIONS<br>(d) | ENDING<br>YEAR<br>BALANCE<br>(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<br>(a)                     | WATER<br>(b) | WASTEWATER<br>(c) | OTHER *<br>(d) | TOTAL<br>(e) |
|----------------------------------------|--------------|-------------------|----------------|--------------|
| <b>ACQUISITION ADJUSTMENTS (114):</b>  |              |                   |                |              |
| 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    |
| <b>ACCUMULATED AMORTIZATION (115):</b> |              |                   |                |              |
| Order #13132                           | \$ 87,005    | \$ (6,969)        | \$ -           | \$ 80,036    |
| Order #14367                           | (8,775)      | (17,643)          | -              | (26,418)     |
|                                        |              |                   |                |              |
|                                        |              |                   |                |              |
|                                        |              |                   |                |              |
|                                        |              |                   |                |              |
|                                        |              |                   |                |              |
|                                        |              |                   |                |              |
|                                        |              |                   |                |              |
|                                        |              |                   |                |              |
| Total Accumulated Amortization         | \$ 78,230    | \$ (24,612)       | \$ -0-         | \$ 53,618    |
| Net Acquisition Adjustments            | \$ 33,101    | \$ (52,045)       | \$ -0-         | \$ (18,944)  |

\* 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.

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## ACCUMULATED DEPRECIATION (ACCT. 108)

| DESCRIPTION<br>(a)                           | WATER<br>(b) | WASTEWATER<br>(c) | OTHER *<br>(d) | TOTAL<br>(e) |
|----------------------------------------------|--------------|-------------------|----------------|--------------|
| Balance first of year                        | \$ 3,188,995 | \$ 4,795,290      | \$ -0-         | \$ 7,984,285 |
| Credits during year:                         |              |                   |                |              |
| Accruals charged:                            |              |                   |                |              |
| to Account 108.1                             | \$ 432,350   | \$ 670,898        | \$ -0-         | \$ 1,103,248 |
| to Account 108.2                             |              |                   |                |              |
| to Account 108.3                             |              |                   |                |              |
| Accruals charged other<br>accounts (specify) |              |                   |                |              |
| Salvage                                      |              |                   |                |              |
| Other credits (specify)                      |              |                   |                |              |
| Total credits                                | \$ 432,350   | \$ 670,898        | \$ -0-         | \$ 1,103,248 |
| Debits during year:                          |              |                   |                |              |
| Book cost of plant retired                   | \$ 35,515    | \$                | \$             | \$ 35,515    |
| Cost of removal                              |              |                   |                | -0-          |
| Other debits (specify)                       |              |                   |                | -0-          |
| Total debits                                 | \$ 35,515    | \$ -0-            | \$ -0-         | \$ 35,515    |
| Balance end of year                          | \$ 3,585,830 | \$ 5,466,188      | \$ -0-         | \$ 9,052,018 |

## ACCUMULATED AMORTIZATION (ACCT. 110)

| DESCRIPTION<br>(a)         | WATER<br>(b) | WASTEWATER<br>(c) | OTHER *<br>(d) | TOTAL<br>(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

YEAR OF REPORT  
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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<br>(a)        | FACE OR<br>PAR VALUE<br>(b) | YEAR END<br>BOOK COST<br>(c) |
|-------------------------------------------------------|-----------------------------|------------------------------|
| <b>INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123)</b> |                             |                              |
|                                                       | \$                          | \$                           |
|                                                       | \$                          |                              |
|                                                       | \$                          |                              |
|                                                       | \$                          |                              |
| Total Investment In Associated Companies              |                             | \$ NONE                      |
| <b>UTILITY INVESTMENTS (ACCT. 124):</b>               |                             |                              |
|                                                       | \$                          | \$                           |
|                                                       | \$                          |                              |
|                                                       | \$                          |                              |
|                                                       | \$                          |                              |
| Total Utility Investments                             |                             | \$ NONE                      |
| <b>OTHER INVESTMENTS (ACCT. 125):</b>                 |                             |                              |
|                                                       | \$                          | \$                           |
|                                                       | \$                          |                              |
|                                                       | \$                          |                              |
|                                                       | \$                          |                              |
| Total Other Investments                               |                             | \$ NONE                      |
| <b>SPECIAL FUNDS (ACCTS. 126 &amp; 127):</b>          |                             |                              |
|                                                       |                             | \$                           |
|                                                       |                             |                              |
|                                                       |                             |                              |
| Total Special Funds                                   |                             | \$ NONE                      |



UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT 91  
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## 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<br>(a)                                                  | TOTAL<br>(b) |
|---------------------------------------------------------------------|--------------|
| <b>ACCOUNTS RECEIVABLE:</b>                                         |              |
| Customer Accounts Receivable (Acct. 141):                           |              |
| Water -----                                                         | \$ 182,577   |
| Sewer -----                                                         | 269,346      |
| Other -----                                                         |              |
| Total Customer Accounts Receivable -----                            | \$ 451,923   |
| <b>OTHER ACCOUNTS RECEIVABLE (Acct. 142):</b>                       |              |
| Accounts Receivable - Miscellaneous & CIAC                          | \$ 148,648   |
| Accounts Receivable - Employees                                     | 48,392       |
| Total Other Accounts Receivable -----                               | 197,040      |
| <b>NOTES RECEIVABLE (Acct. 144):</b>                                |              |
| Developer Demand Note                                               | \$ 15,142    |
| -----                                                               |              |
| -----                                                               |              |
| Total Notes Receivable -----                                        | 15,142       |
| Total Accounts and Notes Receivable -----                           | \$ 664,105   |
| <b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143)</b> |              |
| Balance first of year -----                                         | \$ -0-       |
| Add: Provision for uncollectibles for current year -----            | \$ 27,639    |
| Collections of accounts previously written off -----                |              |
| Utility accounts -----                                              |              |
| Others -----                                                        |              |
| Total Additions -----                                               | \$ 27,639    |
| Deduct accounts written off during year:                            |              |
| Utility Accounts -----                                              | \$ 27,639    |
| Other -----                                                         |              |
| Total accounts written off -----                                    | \$ 27,639    |
| Balance end of year -----                                           | \$ -0-       |
| Total Accounts and Notes Receivable - Net -----                     | \$ 664,105   |

UTILITY NAME: Kingsley Service Company

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (AOCT. 145)

Report each account receivable from associated companies separately.

| DESCRIPTION<br>(a)           | TOTAL<br>(b) |
|------------------------------|--------------|
| Rodgers Construction Company | \$ 2,473     |
|                              |              |
|                              |              |
|                              |              |
|                              |              |
|                              |              |
|                              |              |
|                              |              |
| Total                        | \$ 2,473     |

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (AOCT. 146)

Report each note receivable from associated companies separately.

| DESCRIPTION<br>(a) | INTEREST<br>RATE<br>(b) | TOTAL<br>(c) |
|--------------------|-------------------------|--------------|
|                    | %                       | \$           |
|                    | %                       |              |
|                    | %                       |              |
|                    | %                       |              |
|                    | %                       |              |
|                    | %                       |              |
|                    | %                       |              |
|                    | %                       |              |
|                    | %                       |              |
| Total              |                         | \$ NONE      |

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT  
DECEMBER 31, 19<sup>91</sup>

PREPAYMENTS (ACCT. 162)

| DESCRIPTION<br>(a)                  | TOTAL<br>(b)    |
|-------------------------------------|-----------------|
| Prepaid Insurance -----             | \$ 27,658 --    |
| Prepaid Rents -----                 | -----           |
| Prepaid Interest -----              | -----           |
| Prepaid Taxes -----                 | -----           |
| Other Prepayments (Specify):        |                 |
| <u>Prepaid Computer Maintenance</u> | <u>3,681 --</u> |
| <u>Prepaid Health Insurance</u>     | <u>7,719 --</u> |
| Total Prepayments -----             | \$ 39,058 ===== |

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

| DESCRIPTION<br>(a)                             | TOTAL<br>(b)  |
|------------------------------------------------|---------------|
| MISCELLANEOUS DEFERRED DEBITS (Acct. 186):     |               |
| Deferred Rate Case Expense (Acct. 186.1) ----- | \$ -----      |
| Other Deferred Debits (Acct. 186.2) -----      | -----         |
| Total Miscellaneous Deferred Debits -----      | \$ NONE ===== |



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<br>(a)                                 | AMOUNT<br>WRITTEN OFF<br>DURING YEAR<br>(b) | YEAR END<br>BALANCE<br>(c) |
|----------------------------------------------------|---------------------------------------------|----------------------------|
| UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181): |                                             |                            |
| First Union 1988 Renewal Plant Loan                | \$ 57                                       | \$ 89                      |
| First Union 1990 Office Loan                       | 666                                         | 2,386                      |
|                                                    |                                             |                            |
| Total Unamortized Debt Discount and Expense        | \$ 733                                      | \$ 2,475                   |
| UNAMORTIZED PREMIUM ON DEBT (Acct. 251):           |                                             |                            |
|                                                    | \$                                          | \$                         |
|                                                    |                                             |                            |
|                                                    |                                             |                            |
| Total Unamortized Premium on Debt                  | \$ NONE                                     | \$ NONE                    |

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)

Report each item separately.

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

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NOTES PAYABLE (ACCTS. 232 and 234)

| DESCRIPTION<br>(a)                                         | NOMINAL<br>DATE<br>OF<br>ISSUE<br>(b) | DATE<br>OF<br>MATURITY<br>(c) | INTEREST    |                                | PRINCIPAL<br>AMOUNT PER<br>BALANCE SHEET<br>(f) |
|------------------------------------------------------------|---------------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------------------------|
|                                                            |                                       |                               | RATE<br>(d) | FREQUENCY<br>OF PAYMENT<br>(e) |                                                 |
| ACCOUNT 232 - NOTES<br>PAYABLE:                            |                                       |                               | Prime       |                                |                                                 |
| First Union Bank                                           | 5-27-88                               | 5-27-93                       | + 1 %       | Monthly                        | \$ 132,720                                      |
| (Current portion of Mfg. Note)                             |                                       |                               | %           |                                |                                                 |
| First Union Bank                                           | 7-31-90                               | 7-31-95                       | + 1 %       | Monthly                        | 19,646                                          |
| (Current portion of Office Mfg.)                           |                                       |                               | %           |                                |                                                 |
| First Union-Line of Credit                                 | 3-31-88                               | 3-31-92                       | + 1 %       | Monthly                        | 305                                             |
| Total Account 232                                          |                                       |                               |             |                                | \$ 152,671                                      |
| ACCOUNT 234 - NOTES<br>PAYABLE TO ASSOCIATED<br>COMPANIES: |                                       |                               |             |                                |                                                 |
|                                                            |                                       |                               | %           |                                | \$                                              |
|                                                            |                                       |                               | %           |                                |                                                 |
|                                                            |                                       |                               | %           |                                |                                                 |
|                                                            |                                       |                               | %           |                                |                                                 |
|                                                            |                                       |                               | %           |                                |                                                 |
| Total Account 234                                          |                                       |                               |             |                                | \$ NONE                                         |

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCT. 233)

| Report each account payable separately. |              |
|-----------------------------------------|--------------|
| DESCRIPTION<br>(a)                      | TOTAL<br>(b) |
| Rodgers Construction Company            | \$ 36,334    |
|                                         |              |
|                                         |              |
|                                         |              |
|                                         |              |
|                                         |              |
|                                         |              |
| Total                                   | \$ 36,334    |

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT  
DECEMBER 31, 1991

## CAPITAL STOCK (ACCTS. 201 and 204)

| DESCRIPTION<br>(a)                    | COMMON<br>STOCK<br>(b) | PREFERRED<br>STOCK<br>(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 (ACCT. 224)

| DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL<br>DATE OF ISSUE AND DATE OF MATURITY)<br>(a) | INTEREST    |                                | PRINCIPAL<br>AMOUNT PER<br>BALANCE SHEET<br>(d) |
|--------------------------------------------------------------------------------------------|-------------|--------------------------------|-------------------------------------------------|
|                                                                                            | RATE<br>(b) | FREQUENCY<br>OF PAYMENT<br>(c) |                                                 |
| First Union Bank - Plant Mortgage                                                          | Prime %     |                                | \$ -                                            |
| Nominal Date of Issue 5-27-88                                                              | + 1 %       | Monthly                        | - 190,907                                       |
| Date of Maturity 5-27-93                                                                   | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
| First Union Bank - Office Mortgage                                                         | Prime %     |                                | -                                               |
| Nominal Date of Issue 7-31-90                                                              | + 1 %       | Monthly                        | - 207,406                                       |
| Date of Maturity 7-31-95                                                                   | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
|                                                                                            | %           |                                | -                                               |
| Total                                                                                      |             |                                | \$ 398,313                                      |



UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
DECEMBER 31, 1991

## 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.<br>NO.<br>(a) | DESCRIPTION<br>(b)                                                                                     | AMOUNTS<br>(c) |
|---------------------|--------------------------------------------------------------------------------------------------------|----------------|
| 215                 | Unappropriated Retained Earnings:                                                                      |                |
|                     | Balance beginning of year                                                                              | \$ 5,766,195   |
|                     | Changes to account:                                                                                    |                |
| 439                 | Adjustments to Retained Earnings (requires<br>Commission approval prior to use):                       |                |
|                     | Credits:                                                                                               | \$ -           |
|                     |                                                                                                        |                |
|                     | Total Credits                                                                                          | \$ -0-         |
|                     | Debits:                                                                                                | \$ -           |
|                     |                                                                                                        |                |
|                     | Total Debits                                                                                           | \$ -0-         |
| 435                 | Balance Transferred from Income                                                                        | \$ 431,117     |
| 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                                                                                    | \$ 6,197,312   |
| 214                 | Appropriated Retained Earnings (state balance and<br>purpose of each appropriated amount at year end): |                |
|                     |                                                                                                        | \$ -           |
|                     |                                                                                                        |                |
|                     |                                                                                                        |                |
|                     | Total Appropriated Retained Earnings                                                                   | \$ -0-         |
|                     | Total Retained Earnings                                                                                | \$ 6,197,312   |

Notes to Statement of Retained Earnings:

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT  
DECEMBER 31, 1991

BONDS (ACCT. 221)

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

ADVANCES FROM ASSOCIATED COMPANIES (ACCT. 223)

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

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT 91  
DECEMBER 31, 1991

## ACCRUED TAXES (ACCT. 236)

| ACCT.<br>NO.<br>(a) | DESCRIPTION<br>(b)                                                            | WATER<br>(c) | WASTEWATER<br>(d) | OTHER<br>(e) | TOTAL<br>(f) |
|---------------------|-------------------------------------------------------------------------------|--------------|-------------------|--------------|--------------|
|                     | Balance First of Year                                                         | \$ 76,369    | \$ 94,713         | \$ -0-       | \$ 171,082   |
|                     | Accruals Charged:                                                             |              |                   |              |              |
|                     | Utility Regulatory                                                            |              |                   |              |              |
| 408.10              | Assessment Fees                                                               | \$ 79,665    | \$ 117,541        | \$ -0-       | \$ 197,206   |
| 408.11              | Property Taxes                                                                | 177,571      | 271,593           | -0-          | 449,164      |
| 408.12              | Payroll Taxes                                                                 | 33,318       | 33,319            | -0-          | 66,637       |
| 408.13              | Other Taxes & Licenses                                                        | 366          | 352               | -0-          | 718          |
| 409.10              | Federal Income Taxes                                                          | 55,891       | 44,560            | * 262,536    | 362,987      |
| 409.11              | State Income Taxes                                                            | 8,622        | 6,874             | * 44,870     | 60,366       |
|                     | Taxes Applicable To<br>Other Income (Accts.<br>408.2, 409.2, 409.3,<br>410.2) | \$ -         | \$ -              | \$ -         | \$ -         |
|                     | Total Taxes Accrued                                                           | \$ 355,433   | \$ 474,239        | \$ 307,406   | \$ 1,137,078 |
|                     | Taxes Paid During Year:                                                       |              |                   |              |              |
|                     | Utility Regulatory                                                            |              |                   |              |              |
| 408.10              | Assessment Fees                                                               | \$ 60,240    | \$ 81,615         | \$ -0-       | \$ 141,855   |
| 408.11              | Property Taxes                                                                | 177,571      | 271,593           | -0-          | 449,164      |
| 408.12              | Payroll Taxes                                                                 | 33,161       | 33,161            | -0-          | 66,322       |
| 408.13              | Other Taxes & Licenses                                                        | 366          | 352               | -0-          | 718          |
| 409.10              | Federal Income Taxes                                                          | 68,300       | 53,546            | -0-          | 121,846      |
| 409.11              | State Income Taxes                                                            | 25,156       | 23,802            | -0-          | 48,958       |
|                     | Taxes Applicable To<br>Other Income (Accts.<br>408.2, 409.2, 409.3,<br>410.2) | \$ -         | \$ -              | \$ -         | \$ -         |
|                     | Total Taxes Paid                                                              | \$ 364,794   | \$ 464,069        | \$ -0-       | \$ 828,863   |
|                     | Balance End of Year                                                           | \$ 67,008    | \$ 104,883        | \$ 307,406   | \$ 479,297   |

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\*Other Income Taxes - Current

IRS Audit on 88, 89, 90 Taxable CIAC  
1991 Prepaid Income Taxes  
1991 Other Income (Loss) Taxes

| Federal        | Florida       |
|----------------|---------------|
| \$262,536      | \$44,870      |
| 188,159        | 32,146        |
| 117,849        | 20,166        |
| (43,472)       | (7,442)       |
| <u>262,536</u> | <u>44,870</u> |



UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
DECEMBER 31, 1991

## ACCRUED INTEREST (ACCT. 237)

| DESCRIPTION OF DEBT<br>(a)                                                        | BALANCE<br>BEGINNING<br>OF YEAR<br>(b) | INTEREST ACCRUED<br>DURING YEAR |               | INTEREST<br>PAID<br>DURING<br>YEAR<br>(e) | BALANCE<br>END OF<br>YEAR<br>(f) |
|-----------------------------------------------------------------------------------|----------------------------------------|---------------------------------|---------------|-------------------------------------------|----------------------------------|
|                                                                                   |                                        | ACCT.<br>DEBIT<br>(c)           | AMOUNT<br>(d) |                                           |                                  |
| ACCOUNT NO. 237.1 -<br>ACCURED INTEREST ON<br>LONG TERM DEBT:<br>First Union Bank | \$ 2,145                               | 427.3                           | \$ 59,122     | \$ 60,121                                 | \$ 1,146                         |
|                                                                                   |                                        |                                 |               |                                           |                                  |
|                                                                                   |                                        |                                 |               |                                           |                                  |
|                                                                                   |                                        |                                 |               |                                           |                                  |
| Total Account No. 237.1                                                           | \$ 2,145                               |                                 | \$ 59,122     | \$ 60,121                                 | \$ 1,146                         |
| ACCOUNT NO. 237.2 -<br>ACCURED INTEREST ON<br>OTHER LIABILITIES:                  |                                        |                                 |               |                                           |                                  |
| Customer Deposits                                                                 | \$ -0-                                 | 427.4                           | \$ 541        | \$ 541                                    | \$ -0-                           |
| Gross-up Refund Int.                                                              | \$ -0-                                 | 427.5                           | \$ 1,302      | \$ 1,302                                  | \$ -0-                           |
| State of Florida-Audit                                                            | \$ -0-                                 | 427.5                           | \$ 13,107     | \$ -0-                                    | \$ 13,107                        |
| Internal Revenue-Audit                                                            | \$ -0-                                 | 427.5                           | \$ 48,892     | \$ -0-                                    | \$ 48,892                        |
|                                                                                   |                                        |                                 |               |                                           |                                  |
| Total Account No. 237.2                                                           | \$ -0-                                 |                                 | \$ 63,842     | \$ 1,843                                  | \$ 61,999                        |
| Total Account No. 237                                                             | \$ 2,145                               |                                 | \$ 122,964    | \$ 61,964                                 | \$ 63,145                        |

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

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

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT  
DECEMBER 31, 1991

## ADVANCES FOR CONSTRUCTION (AOCT. 252)

[illegible]

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

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT  
DECEMBER 31, 1991

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

| DESCRIPTION<br>(a)                                                                                  | WATER<br>(b)  | WASTEWATER<br>(c) | OTHER *<br>(d) | TOTAL<br>(e)  |
|-----------------------------------------------------------------------------------------------------|---------------|-------------------|----------------|---------------|
| Balance first of year                                                                               | \$ 10,149,363 | \$ 15,896,840     | \$ -0-         | \$ 26,046,203 |
| Add credits during year:                                                                            |               |                   |                |               |
| Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A") | \$ 32,349     | \$ 42,795         | \$ -0-         | \$ 75,144     |
| Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")   | 260,821       | 283,181           | -0-            | 544,002       |
| Total Credits                                                                                       | \$ 293,170    | \$ 325,976        | \$ -0-         | \$ 619,146    |
| Less debits charged during the year (All debits charged during the year must be explained below)    | \$ -0-        | \$ -0-            | \$ -0-         | \$ -0-        |
| Total Contributions In Aid of Construction                                                          | \$ 10,442,533 | \$ 16,222,816     | \$ -0-         | \$ 26,665,349 |

Explain all debits charged to Account 271 below:

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



UTILITY NAME: Kingsley Service Company

YEAR OF REPORT  
DECEMBER 31, 1991

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

| DESCRIPTION<br>(a)              | WATER<br>(b) | WASTEWATER<br>(c) | OTHER *<br>(d) | TOTAL<br>(e) |
|---------------------------------|--------------|-------------------|----------------|--------------|
| Balance first of year           | \$ 2,619,033 | \$ 3,925,971      | \$ -0-         | \$ 6,545,004 |
| Dedits during year:             |              |                   |                |              |
| Accruals charged to Account 272 | \$ 329,471   | \$ 513,914        | \$ -           | \$ 843,385   |
| Other debits (specify):         |              |                   |                |              |
|                                 |              |                   |                |              |
| Total debits                    | \$ 329,471   | \$ 513,914        | \$ -0-         | \$ 843,385   |
| Credits during year (specify):  |              |                   |                |              |
|                                 | \$ -         | \$ -              | \$ -           | \$ -         |
| Total Credits                   | \$ -0-       | \$ -0-            | \$ -0-         | \$ -0-       |
| Balance end of year             | \$ 2,948,504 | \$ 4,439,885      | \$ -0-         | \$ 7,388,389 |

\* 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<br>(a)                                  | BALANCE<br>END OF YEAR<br>(b) |
|-----------------------------------------------------|-------------------------------|
| Life Insurance Premiums Withheld (Prepaid)          | \$ (61)                       |
| Accrued Wages Payable                               | 25,553                        |
|                                                     |                               |
|                                                     |                               |
|                                                     |                               |
|                                                     |                               |
|                                                     |                               |
|                                                     |                               |
|                                                     |                               |
|                                                     |                               |
|                                                     |                               |
| Total Miscellaneous Current And Accrued Liabilities | \$ 25,492                     |

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
DECEMBER 31, 1991RECONCILIATION 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<br>(a)                                    | REF.<br>(b)    | AMOUNT<br>(c) |
|-------------------------------------------------------|----------------|---------------|
| Net income for the year                               |                | \$ 431,117    |
| Reconciling items for the year:                       |                |               |
| Taxable income not reported on books:                 |                |               |
| Taxable CIAC                                          |                | 619,147       |
| Taxable CIAC Gross-up                                 |                | 152,269       |
| Tax Gain on Asset Sold                                |                | 764           |
| IRS Bad Debt Reserve Adjustment                       |                | 560           |
| Deductions recorded on books not deducted for return: |                |               |
| Book Depreciation and Amortization                    |                | 274,750       |
| Business Lunches                                      |                | 235           |
| Florida Sales Tax Penalty                             |                | 3,479         |
| Federal & Florida Income Tax                          |                | 163,577       |
| Prepaid Tank Painting                                 |                | 27,488        |
| 12/31/91 Accrued Officers' Wages & Vacation Accrual   |                | 12,553        |
| Income recorded on books not included in return:      |                |               |
| Gain on Sale of Asset                                 |                | (3,000)       |
| Deduction on return not charged against book income:  |                |               |
| Tax Depreciation                                      |                | (720,449)     |
| Florida Income Tax                                    |                | (50,481)      |
| 12/31/90 Accrued Officer Wages & Vacation Accrual     |                | (15,435)      |
| Federal tax net income                                |                | \$ 896,574    |
| Computation of tax:                                   |                |               |
| Federal Taxable Income                                | 896,574        |               |
| Tax Rate                                              | 34%            |               |
| Current Federal Income Tax                            | <u>304,835</u> |               |
| See Attached Sheet for Breakdown of Accruals.         |                |               |

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

UTILITY NAME: Kingsley Service Company

NOT APPLICABLE

YEAR OF REPORT  
DECEMBER 31, 1991

**SCHEDULE "A"**

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

| CLASS OF CAPITAL<br>(a)     | DOLLAR<br>AMOUNT (1)<br>(b) | PERCENTAGE<br>OF<br>CAPITAL<br>(c) | ACTUAL<br>COST<br>RATES<br>(d) | WEIGHTED<br>COST<br>[c x d]<br>(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.



KINGSLEY SERVICE COMPANY 1991 INCOME TAX ALLOCATION

|                            | Total For<br>Company | Utility<br>Income   | Taxable<br>CIAC &<br>Gross-up | Non-Utility<br>Income (Loss) |
|----------------------------|----------------------|---------------------|-------------------------------|------------------------------|
| Book Income Before         |                      |                     |                               |                              |
| Income Tax                 | 594,694.33           | 718,753.02          | -0-                           | (124,058.69)                 |
| Add: Taxable CIAC          | 619,146.60           |                     | 619,146.60                    |                              |
| CIAC Gross-up              | 152,268.65           |                     | 152,268.65                    |                              |
| Book Depreciation          | 259,863.69           | 259,863.69          |                               |                              |
| UPAA-Amortization          | 166.72               | 166.72              |                               |                              |
| Buy Back Contract          |                      |                     |                               |                              |
| Amortization               | 14,720.00            |                     |                               | 14,720.00                    |
| Tax Gain on Asset          |                      |                     |                               |                              |
| Disposal                   | 764.08               | 764.08              |                               |                              |
| Previously Deducted        |                      |                     |                               |                              |
| Tank Painting              | 27,487.94            | 27,487.94           |                               |                              |
| 12/31/91 Accrued Wages     | 12,552.88            | 12,552.88           |                               |                              |
| Less: 12/31/90 Accr. Wages | (15,435.24)          | (15,435.24)         |                               |                              |
| Add: 20% Business Meals    | 235.47               | 235.47              |                               |                              |
| Bad Debt Adj.              | 560.00               | 560.00              |                               |                              |
| Sales Tax Penalty          | 3,479.33             |                     |                               | 3,479.33                     |
| Less: Book Gain on Sale    | (3,000.00)           | (3,000.00)          |                               |                              |
| Tax Depreciation -         |                      |                     |                               |                              |
| Regular                    | (516,334.77)         | (486,893.29)        |                               | (29,441.48)                  |
| Tax Depreciation -         |                      |                     |                               |                              |
| CIAC Assets                | (204,113.89)         | (204,113.89)        |                               |                              |
| Florida Taxable Income     | <u>947,055.79</u>    | <u>310,941.38</u>   | <u>771,415.25</u>             | <u>(135,300.84)</u>          |
| Less: \$5,000 Exemption    | (5,000.00)           | (5,000.00)          |                               |                              |
| Adj. FL Taxable Income     | <u>942,055.79</u>    | <u>305,941.38</u>   | <u>771,415.25</u>             | <u>135,300.84</u>            |
| FL Income Tax @ 5.5%       | 51,813.07            | 16,826.78           | 42,427.84                     | (7,441.55)                   |
| Less Emergency Excise      |                      |                     |                               |                              |
| Tax Credit                 | (1,331.61)           | (1,331.61)          | -0-                           | -0-                          |
| Current FL Income Tax      |                      |                     |                               |                              |
| Per Ret.                   | 50,481.46            | 15,495.17           | 42,427.84                     | (7,441.55)                   |
| Less CIAC Gross-up         |                      |                     |                               |                              |
| (14.62% x 152,268.65)      | (22,261.68)          | -0-                 | (22,261.68)                   | -0-                          |
| Current Tax Per Books      | <u>28,219.78</u>     | <u>15,495.17</u>    | <u>20,166.16</u>              | <u>(7,441.55)</u>            |
| Deferred Tax               | 23,160.10            | 22,350.42           | -0-                           | 809.68                       |
| Less Tax Depr. on CIAC     |                      |                     |                               |                              |
| Tax Effect                 | (11,226.27)          | (11,226.27)         | -0-                           | -0-                          |
| Deferred Tax Books         | <u>11,933.83</u>     | <u>11,124.15</u>    | <u>-0-</u>                    | <u>809.68</u>                |
| (Prepaid Tax)              | (20,166.16)          | -0-                 | (20,166.16)                   | -0-                          |
| Less Prepaid Tax Amort.    | 3,664.62             | 3,664.62            | -0-                           | -0-                          |
| Net Prepaid Tax            | <u>(16,501.54)</u>   | <u>3,664.62</u>     | <u>(20,166.16)</u>            | <u>-0-</u>                   |
| Current, Deferred, &       |                      |                     |                               |                              |
| Prepaid FL Tax             | 23,652.07            | 30,283.94           | -0-                           | (6,631.87)                   |
| Add Excess Deferred        |                      |                     |                               |                              |
| Restored                   | 225.50               | 225.50              | -0-                           | -0-                          |
| FL Income Tax Per Books    | <u>23,877.57</u>     | <u>30,509.44</u>    | <u>-0-</u>                    | <u>(6,631.87)</u>            |
| Federal Taxable Income     | <u>896,574.33</u>    | <u>295,446.21</u>   | <u>728,987.41</u>             | <u>(127,859.29)</u>          |
| Per Return                 |                      |                     |                               |                              |
| Federal Income Tax @ 34%   | 304,835.27           | 100,451.71          | 247,855.72                    | (43,472.16)                  |
| Less CIAC Gross-up         |                      |                     |                               |                              |
| (85.38% x 152,268.65)      | (130,006.97)         | -0-                 | (130,006.97)                  | -0-                          |
| Current Tax Per Books      | <u>174,828.30</u>    | <u>100,451.71</u>   | <u>117,848.75</u>             | <u>(43,472.16)</u>           |
| Deferred Tax               | 135,297.07           | 130,567.06          | -0-                           | 4,730.01                     |
| Less Effect of CIAC        |                      |                     |                               |                              |
| Tax Depreciation           | (65,581.79)          | (65,581.79)         | -0-                           | -0-                          |
| Deferred Tax - Books       | <u>69,715.28</u>     | <u>64,985.27</u>    | <u>-0-</u>                    | <u>4,730.01</u>              |
| (Prepaid Tax)              | (117,848.75)         | -0-                 | (117,848.75)                  | -0-                          |
| Less Prepaid Tax Amort.    | 21,413.06            | 21,413.06           | -0-                           | -0-                          |
| Prepaid Tax - Books        | <u>(96,435.69)</u>   | <u>21,413.06</u>    | <u>(117,848.75)</u>           | <u>-0-</u>                   |
| Current, Deferred, Prepaid |                      |                     |                               |                              |
| Federal Income Tax         | 148,107.89           | 186,850.04          | -0-                           | (38,742.15)                  |
| Less: I.T.C. Restored      | (4,603.30)           | (4,603.30)          | -0-                           | -0-                          |
| Excess Deferred Restored   | (3,805.45)           | (3,805.45)          | -0-                           | -0-                          |
| Fed. Inc. Tax Per Books    | <u>139,699.14</u>    | <u>178,441.29</u>   | <u>-0-</u>                    | <u>(38,742.15)</u>           |
| Income Taxes Per Book      | <u>\$163,576.71</u>  | <u>\$208,950.73</u> | <u>\$-0-</u>                  | <u>\$ (45,374.02)</u>        |

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

UTILITY NAME: Kingsley Service Company  
 NOT APPLICABLE

|                                             |
|---------------------------------------------|
| YEAR OF REPORT<br>DECEMBER 31, 19 <u>91</u> |
|---------------------------------------------|

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

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

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





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CONT'D

| Water Operation Section                                  |                                                                                          |          |          |                                                                 |           |
|----------------------------------------------------------|------------------------------------------------------------------------------------------|----------|----------|-----------------------------------------------------------------|-----------|
| Reporting System/Group Number <u>Orange Park/Group 1</u> |                                                                                          |          |          |                                                                 |           |
| Sch. No.                                                 | Schedule                                                                                 | Page No. | Sch. No. | Schedule                                                        | Page No.  |
| W                                                        | Listing of Water System Groups                                                           | <u>1</u> |          | Charges                                                         | <u>9</u>  |
| W-1                                                      | Schedule of Year End Rate Base                                                           | <u>2</u> | W-8      | Analysis Of Entries In Water                                    |           |
| W-2                                                      | Water Operating Statement                                                                | <u>3</u> |          | Accumulated Depreciation                                        | <u>10</u> |
| W-3                                                      | Utility Plant Accounts                                                                   | <u>4</u> | W-9      | Water Utility Expense Accounts                                  | <u>12</u> |
| W-4                                                      | Contributions In Aid Of Construction                                                     | <u>6</u> | W-10     | Water Operating Revenue                                         | <u>14</u> |
| W-5                                                      | Additions To CIAC Received From Capacity, Main Extension and Customer Connection Charges | <u>7</u> | W-11     | Water System Information, Water Treatment Facilities, Reservoir | <u>15</u> |
| W-5                                                      | Accum. Amortization of CIAC                                                              | <u>7</u> | W-12     | Pumping And Purchased Water Statistics                          | <u>16</u> |
| W-6                                                      | Additions to CIAC Received From All Developer or Contractors Agreements                  | <u>8</u> | W-13     | Other Water System Information, Mains                           | <u>27</u> |
| W-7                                                      | Basis For Water Depreciation                                                             |          | W-14     | Meters and Calculation of Meter Equivalents                     | <u>28</u> |

  

| Water Operation Section                                     |                                                                                          |          |          |                                                                 |           |
|-------------------------------------------------------------|------------------------------------------------------------------------------------------|----------|----------|-----------------------------------------------------------------|-----------|
| Reporting System/Group Number <u>Heritage Farms/Group 2</u> |                                                                                          |          |          |                                                                 |           |
| Sch. No.                                                    | Schedule                                                                                 | Page No. | Sch. No. | Schedule                                                        | Page No.  |
| W                                                           | Listing of Water System Groups                                                           | <u>1</u> |          | Charges                                                         | <u>9</u>  |
| W-1                                                         | Schedule of Year End Rate Base                                                           | <u>2</u> | W-8      | Analysis Of Entries In Water                                    |           |
| W-2                                                         | Water Operating Statement                                                                | <u>3</u> |          | Accumulated Depreciation                                        | <u>10</u> |
| W-3                                                         | Utility Plant Accounts                                                                   | <u>4</u> | W-9      | Water Utility Expense Accounts                                  | <u>12</u> |
| W-4                                                         | Contributions In Aid Of Construction                                                     | <u>6</u> | W-10     | Water Operating Revenue                                         | <u>14</u> |
| W-5                                                         | Additions To CIAC Received From Capacity, Main Extension and Customer Connection Charges | <u>7</u> | W-11     | Water System Information, Water Treatment Facilities, Reservoir | <u>15</u> |
| W-5                                                         | Accum. Amortization of CIAC                                                              | <u>7</u> | W-12     | Pumping And Purchased Water Statistics                          | <u>16</u> |
| W-6                                                         | Additions to CIAC Received From All Developer or Contractors Agreements                  | <u>8</u> | W-13     | Other Water System Information, Mains                           | <u>18</u> |
| W-7                                                         | Basis For Water Depreciation                                                             |          | W-14     | Meters and Calculation of Meter Equivalents                     | <u>19</u> |

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

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CONT'D

Wastewater Operation Section

Reporting System/Group Number Orange Park/Group 1

| Sch. No. | Schedule                                                                                 | Page No. | Sch. No. | Schedule                                                                            | Page No.  |
|----------|------------------------------------------------------------------------------------------|----------|----------|-------------------------------------------------------------------------------------|-----------|
| S        | Listing of Wastewater System Groups                                                      | <u>1</u> | S-7      | Basis For Wastewater Depreciation Charges                                           | <u>9</u>  |
| 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

| Sch. No. | Schedule                                                                                 | Page No. | Sch. No. | Schedule                                                                            | Page No.  |
|----------|------------------------------------------------------------------------------------------|----------|----------|-------------------------------------------------------------------------------------|-----------|
| S        | Listing of Wastewater System Groups                                                      | <u>1</u> | S-7      | Basis For Wastewater Depreciation Charges                                           | <u>9</u>  |
| 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>20</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>21</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, 1991

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 ) | <u>Jimmiel R. Rogers, President *</u><br>(signature of chief executive officer of the utility) |

|     |     |     |     |                                                                 |
|-----|-----|-----|-----|-----------------------------------------------------------------|
| 1.  | 2.  | 3.  | 4.  |                                                                 |
| ( ) | ( ) | ( ) | ( ) | _____*<br>(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

County: Clay

(Exact Name of Utility)

List below the exact mailing address of the utility for which normal correspondence should be sent: 782 Foxridge Center Dr.

Orange Park, Florida 32065

Telephone: (904) 272-5999

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

Vaughn Mears, Controller

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. Rodgers   | 5 %               |
| 5.  |                    | %                 |
| 6.  |                    | %                 |
| 7.  |                    | %                 |
| 8.  |                    | %                 |
| 9.  |                    | %                 |
| 10. |                    | %                 |

# **WATER OPERATION SECTION**

**ORANGE PARK SYSTEM**

## 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, 1991SYSTEM NAME: Orange Park

## SCHEDULE OF YEAR END RATE BASE

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                                              | REF.<br>PAGE<br>(c) | WATER<br>UTILITY<br>(d) |
|---------------------|----------------------------------------------------------------------------------|---------------------|-------------------------|
| 101                 | Utility Plant In Service _ _ _ _ _                                               | W-3                 | \$ 12,243,416 _ _       |
|                     | Less:                                                                            |                     |                         |
|                     | Nonused and Useful Plant (1) _ _ _                                               |                     | -0-                     |
| 108.1               | Accumulated Depreciation _ _ _ _ _                                               | W-8                 | 3,296,155 _ _           |
| 110.1               | Accumulated Amortization _ _ _ _ _                                               |                     | -0-                     |
| 271                 | Contributions In Aid of<br>Construction _ _ _ _ _                                | W-4                 | 9,389,965 _ _           |
| 252                 | Advances for Construction _ _ _ _ _                                              | F-18                | -0-                     |
|                     | Subtotal _ _ _ _ _                                                               |                     | (442,704)               |
|                     | Additions:                                                                       |                     |                         |
| 272                 | Accumulated Amortization of<br>Contributions In Aid of<br>Construction _ _ _ _ _ | W-5                 | 2,774,441               |
|                     | Subtotal _ _ _ _ _                                                               |                     | \$ 2,331,737 _ _        |
|                     | Plus or Minus:                                                                   |                     |                         |
| 114                 | Acquisition Adjustments (2) _ _ _ _                                              | F-5                 | 143,731 _ _             |
| 115                 | Accumulated Amortization of<br>Acquisition Adjustments (2) _ _ _                 | F-5                 | (87,005)                |
|                     | Working Capital Allowance (3) _ _ _                                              |                     | 117,312 _ _             |
|                     | Other (Specify): _ _ _ _ _                                                       |                     |                         |
|                     | _____                                                                            |                     |                         |
|                     | _____                                                                            |                     |                         |
|                     | RATE BASE _ _ _ _ _                                                              |                     | \$ 2,505,775            |
|                     | UTILITY OPERATING INCOME _ _ _ _ _                                               |                     | \$ 292,837              |
|                     | ACHIEVED RATE OF RETURN _ _ _ _ _                                                |                     | 11.69 %                 |

## 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: Orange Park

YEAR OF REPORT  
DECEMBER 31, 1991

WATER OPERATING STATEMENT

| ACCT.<br>NO.<br>(a)      | ACCOUNT NAME<br>(b)                                               | CURRENT<br>YEAR<br>(c) | REF.<br>PAGE<br>(d) |
|--------------------------|-------------------------------------------------------------------|------------------------|---------------------|
| UTILITY OPERATING INCOME |                                                                   |                        |                     |
| 400                      | Operating Revenues _ _ _ _ _                                      | \$ 1,701,727           | W-10                |
| 401                      | Operating Expenses _ _ _ _ _                                      | \$ 938,494             | W-9                 |
| 403                      | Depreciation Expense _ _ _ _ _                                    | 80,815                 | W-8                 |
| 406                      | Amortization of Utility Plant<br>Acquisition Adjustment _ _ _ _ _ | 4,600                  |                     |
| 407                      | Amortization Expense _ _ _ _ _                                    | -0-                    |                     |
| 408.1                    | Taxes Other Than Income _ _ _ _ _                                 | 279,632                | F-16                |
| 409.1                    | Income Taxes _ _ _ _ _                                            | 64,722                 | F-16                |
| 410.10                   | Deferred Federal Income Taxes _ _ _ _ _                           | 41,088                 |                     |
| 410.11                   | Deferred State Income Taxes _ _ _ _ _                             | 7,034                  |                     |
| 411.10                   | Provision for Deferred Income Taxes -<br>Credit _ _ _ _ _         | (2,172)                |                     |
| 412.10                   | Investment Tax Credits Deferred to<br>Future Periods _ _ _ _ _    | -0-                    |                     |
| 412.11                   | Investment Tax Credits Restored to<br>Operating Income _ _ _ _ _  | (2,323)                |                     |
|                          | Utility Operating Expenses _ _ _ _ _                              | \$ 1,411,890           |                     |
|                          | Utility Operating Income _ _ _ _ _                                | \$ 289,837             |                     |
| 413                      | Income From Utility Plant Leased<br>to Others _ _ _ _ _           | -0-                    |                     |
| 414                      | Gains (Losses) From Disposition of<br>Utility Property _ _ _ _ _  | 3,000                  |                     |
|                          | Total Utility Operating Income                                    | \$ 292,837             |                     |

W-2

Page 3

## WATER UTILITY PLANT ACCOUNTS

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                        | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) |
|---------------------|--------------------------------------------|-------------------------|------------------|--------------------|
| 301                 | Organization                               | \$ 1,172                | \$               | \$                 |
| 302                 | Franchises                                 | -0-                     |                  |                    |
| 303                 | Land and Land Rights                       | 265,751                 |                  |                    |
| 304                 | Structures and Improvements                | 468,473                 | 2,536            |                    |
| 305                 | Collecting and Impounding<br>Reservoirs    | 122,547                 |                  |                    |
| 306                 | Lake, River and Other Intakes              | -0-                     |                  |                    |
| 307                 | Wells and Springs                          | 212,974                 |                  |                    |
| 308                 | Infiltration Galleries and<br>Tunnels      | -0-                     |                  |                    |
| 309                 | Supply Mains                               | 70,598                  |                  |                    |
| 310                 | Power Generation Equipment                 | 79,601                  |                  |                    |
| 311                 | Pumping Equipment                          | 345,121                 |                  |                    |
| 320                 | Water Treatment Equipment                  | 585,499                 | 942              |                    |
| 330                 | Distribution Reservoirs and<br>Standpipes  | 167,493                 |                  |                    |
| 331                 | Transmission and Distribution<br>Mains     | 7,491,536               | 110,546          |                    |
| 333                 | Services                                   | 571,062                 | 29,651           |                    |
| 334                 | Meters and Meter Installations             | 732,596                 | 53,115           | 25,811             |
| 335                 | Hydrants                                   | 529,711                 | 24,091           |                    |
| 339                 | Other Plant and Miscellaneous<br>Equipment | 477                     |                  |                    |
| 340                 | Office Furniture and Equip.                | 173,073                 | 16,136           |                    |
| 341                 | Transportation Equipment                   | 68,589                  | 30,095           | 9,704              |
| 342                 | Stores Equipment                           | -0-                     | -0-              |                    |
| 343                 | Tools, Shop and Garage Equip.              | 3,753                   | 1,370            |                    |
| 344                 | Laboratory Equipment                       | -0-                     |                  |                    |
| 345                 | Power Operated Equipment                   | 4,448                   | 21,741           |                    |
| 346                 | Communication Equipment                    | 35,673                  | 40,441           |                    |
| 347                 | Miscellaneous Equipment                    | 2,459                   | 9,575            |                    |
| 348                 | Other Tangible Plant                       | -0-                     |                  |                    |
|                     | Total Water Plant                          | \$ 11,932,606           | \$ 340,239       | \$ 35,515          |
| 102                 | Utility Plant Leased to Others             | -0-                     |                  |                    |
| 103                 | Property Held for Future Use               | -0-                     |                  |                    |
| 104                 | Utility Plant Purchased or<br>Sold         | -0-                     |                  |                    |
| 105                 | Construction Work in Progress              | 1,432                   | 6,086            | 1,432              |
| 106                 | Completed Construction Not<br>Classified   | -0-                     |                  |                    |
|                     | Total Utility Plant                        | \$ 11,934,038           | \$ 346,325       | \$ 36,947          |

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



WATER UTILITY PLANT MATRIX

| CURRENT<br>YEAR<br>(f) | .1<br>INTANGIBLE<br>PLANT<br>(g) | .2<br>SOURCE<br>OF SUPPLY<br>AND PUMPING<br>PLANT<br>(h) | .3<br>WATER<br>TREATMENT<br>PLANT<br>(i) | .4<br>TRANSMISSION<br>AND<br>DISTRIBUTION<br>PLANT<br>(j) | .5<br>GENERAL<br>PLANT<br>(k) |
|------------------------|----------------------------------|----------------------------------------------------------|------------------------------------------|-----------------------------------------------------------|-------------------------------|
| \$ 1,172               | \$ 1,172                         | \$XXXXXXXXXXXXX                                          | \$XXXXXXXXXXXXX                          | \$XXXXXXXXXXXXX                                           | \$XXXXXXXXXXXXX               |
| -0-                    | -0-                              | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| 265,751                | XXXXXXXXXXXXX                    | 89,712                                                   | -0-                                      | 28,435                                                    | 147,604                       |
| 471,009                | XXXXXXXXXXXXX                    | 64,670                                                   | 314,448                                  | 73,226                                                    | 18,665                        |
| 122,547                | XXXXXXXXXXXXX                    | 122,547                                                  | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| -0-                    | XXXXXXXXXXXXX                    | -0-                                                      | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| 212,974                | XXXXXXXXXXXXX                    | 212,974                                                  | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| -0-                    | XXXXXXXXXXXXX                    | -0-                                                      | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| 70,598                 | XXXXXXXXXXXXX                    | 70,598                                                   | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| 79,601                 | XXXXXXXXXXXXX                    | 79,601                                                   | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| 345,121                | XXXXXXXXXXXXX                    | 345,121                                                  | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| 586,441                | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | 586,441                                  | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| 167,493                | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | 167,493                                                   | XXXXXXXXXXXXX                 |
| 7,602,082              | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | 7,602,082                                                 | XXXXXXXXXXXXX                 |
| 600,713                | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | 600,713                                                   | XXXXXXXXXXXXX                 |
| 759,900                | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | 759,900                                                   | XXXXXXXXXXXXX                 |
| 553,802                | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | 553,802                                                   | XXXXXXXXXXXXX                 |
| 477                    | -0-                              | -0-                                                      | 477                                      | -0-                                                       | XXXXXXXXXXXXX                 |
| 189,209                | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | 189,209                       |
| 88,980                 | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | 88,980                        |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | -0-                           |
| 5,123                  | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | 5,123                         |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | -0-                           |
| 26,189                 | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | 26,189                        |
| 76,114                 | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | 76,114                        |
| 12,034                 | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | 12,034                        |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | -0-                           |
| \$ 12,237,330          | \$ 1,172                         | \$ 985,223                                               | \$ 901,366                               | \$ 9,785,651                                              | \$ 563,918                    |
| -----                  | -----                            | -----                                                    | -----                                    | -----                                                     | -----                         |
| -----                  | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| -----                  | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| -----                  | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| 6,086                  | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| -----                  | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                                            | XXXXXXXXXXXXX                            | XXXXXXXXXXXXX                                             | XXXXXXXXXXXXX                 |
| \$ 12,243,416          | \$ 1,172                         | \$ 985,223                                               | \$ 901,366                               | \$ 9,785,651                                              | \$ 563,918                    |
| -----                  | -----                            | -----                                                    | -----                                    | -----                                                     | -----                         |

UTILITY NAME: Kingsley Service Company  
SYSTEM NAME: Orange Park

YEAR OF REPORT  
DECEMBER 31, 19 91

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

| DESCRIPTION<br>(a)                                                                                           | WATER<br>(b) |
|--------------------------------------------------------------------------------------------------------------|--------------|
| Balance first of year                                                                                        | \$ 9,197,499 |
| Add credits during year:                                                                                     |              |
| Contributions received from<br>Capacity, Main Extension<br>and Customer Connection<br>Charges (Schedule "A") | \$ 21,390    |
| Contributions received from<br>Developer or Contractor<br>Agreements in cash or<br>property (Schedule "B")   | 171,076      |
| Total Credits                                                                                                | \$ 192,466   |
| Less debits charged during the<br>year (All debits charged<br>during the year must be<br>explained below)    | \$           |
| Total Contributions In Aid of<br>Construction                                                                | \$ 9,389,965 |

Explain all debits charged to Account 271 below:



UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT  
DECEMBER 31, 1991

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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d)      |
|------------------------------|---------------------------------|---------------------------------|--------------------|
| Plant Capacity               | 101                             | \$ 147.00                       | \$ 14,822          |
| Fire Flow                    | 0                               | 15.00/Gal.                      | -0-                |
| Front Footage                | 755                             | 8.70/Ft.                        | 6,568              |
|                              |                                 |                                 |                    |
|                              |                                 |                                 |                    |
|                              |                                 |                                 |                    |
|                              |                                 |                                 |                    |
|                              |                                 |                                 |                    |
|                              |                                 |                                 |                    |
|                              |                                 |                                 |                    |
| Total Credits                |                                 |                                 | \$ 21,390<br>===== |

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

| DESCRIPTION<br>(a)                 | WATER<br>(b)          |
|------------------------------------|-----------------------|
| Balance first of year              | \$ 2,477,041          |
| Debits during year:                |                       |
| Accruals charged to Account<br>272 | \$ 297,400            |
| Other debits (specify):            |                       |
|                                    |                       |
|                                    |                       |
| Total debits                       | \$ 297,400            |
| Credits during year (specify):     |                       |
|                                    | \$                    |
|                                    |                       |
| Total Credits                      | \$ -0-                |
| Balance end of year                | \$ 2,774,441<br>===== |



UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT  
DECEMBER 31, 1991

**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<br>(a)              | INDICATE<br>"CASH" OR<br>"PROPERTY"<br>(b) | AMOUNT<br>(c) |
|---------------------------------|--------------------------------------------|---------------|
| Wells Crossing Associated, Ltd. | Cash                                       | \$ 4,433      |
| John O'Dea - Lullwater Lane     | Cash                                       | 662           |
| John Caffrey - Windwood Lane    | Cash                                       | 803           |
| Humana Hospital                 | Cash                                       | 353           |
| Rocking Horse Day Care          | Cash                                       | 617           |
| St. Johns Country Day School    | Cash                                       | 388           |
| Mr. Alred - Melody Lane         | Cash                                       | 483           |
| Smith & Young                   | Cash                                       | 1,158         |
| Pace Island                     | Property                                   | 7,002         |
| Target Store - Irrig. Meter     | Cash                                       | 1,282         |
| James Charman - Doll House      | Cash                                       | 691           |
| Allied Tire Store               | Cash                                       | 2,722         |
| Clay County School Board        | Cash                                       | 4,886         |
| Florida Rock & Tank Lines       | Cash                                       | 1,310         |
| Kelly Davis - West Shores Rd.   | Cash                                       | 1,276         |
| Target Store                    | Property                                   | 66,951        |
| Chrysler Dealership             | Property                                   | 10,022        |
| Taylor Concrete                 | Cash                                       | 353           |
| Solvent Recovery Systems        | Cash                                       | 343           |
| Ridgewood Baptist Church        | Property                                   | 13,665        |
| Hibernia Oaks Unit 2            | Property                                   | 21,263        |
| Wynfield Subdivision            | Property                                   | 30,413        |
|                                 |                                            |               |
|                                 |                                            |               |
|                                 |                                            |               |
|                                 |                                            |               |
|                                 |                                            |               |
|                                 |                                            |               |
|                                 |                                            |               |
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|                                 |                                            |               |
|                                 |                                            |               |
|                                 |                                            |               |
|                                 |                                            |               |
|                                 |                                            |               |
|                                 |                                            |               |
| Total Credits                   |                                            | \$ 171,076    |

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
DECEMBER 31, 1991SYSTEM NAME: Orange Park

## BASIS FOR WATER DEPRECIATION CHARGES

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                          | AVERAGE<br>SERVICE<br>LIFE IN<br>YEARS<br>(c) | AVERAGE<br>NET<br>SALVAGE IN<br>PERCENT<br>(d) | DEPRECIATION<br>RATE APPLIED<br>IN PERCENT<br>(100% - d)/c<br>(e) |
|---------------------|----------------------------------------------|-----------------------------------------------|------------------------------------------------|-------------------------------------------------------------------|
| 304                 | Structures and Improvements                  |                                               | %                                              | %                                                                 |
| 305                 | Collecting and Impounding<br>Reservoirs      |                                               | %                                              | %                                                                 |
| 306                 | Lake, River and Other Intakes                |                                               | %                                              | %                                                                 |
| 307                 | Wells and Springs                            |                                               | %                                              | %                                                                 |
| 308                 | Infiltration Galleries and<br>Tunnels        |                                               | %                                              | %                                                                 |
| 309                 | Supply Mains                                 |                                               | %                                              | %                                                                 |
| 310                 | Power Generation Equipment                   |                                               | %                                              | %                                                                 |
| 311                 | Pumping Equipment                            |                                               | %                                              | %                                                                 |
| 320                 | Water Treatment Equipment                    |                                               | %                                              | %                                                                 |
| 330                 | Distribution Reservoirs and<br>Standpipes    |                                               | %                                              | %                                                                 |
| 331                 | Transmission and Distribution<br>Mains       |                                               | %                                              | %                                                                 |
| 333                 | Services                                     |                                               | %                                              | %                                                                 |
| 334                 | Meters and Meter Installations               |                                               | %                                              | %                                                                 |
| 335                 | Hydrants                                     |                                               | %                                              | %                                                                 |
| 339                 | Other Plant and Miscellaneous<br>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<br>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, 1991

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                         | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d)     | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d+e)<br>(f) |
|---------------------|---------------------------------------------|-------------------------------------------|---------------------|---------------------------|----------------------------------|
| 304                 | Structures and Improvements                 | \$ -                                      | \$ -                | \$ -                      | \$ -                             |
| 305                 | Collecting and Impounding<br>Reservoirs     | -                                         | -                   | -                         | -                                |
| 306                 | Lake, River and Other Intakes               | -                                         | -                   | -                         | -                                |
| 307                 | Wells and Springs                           | -                                         | -                   | -                         | -                                |
| 308                 | Infiltration Galleries and<br>Tunnels       | -                                         | -                   | -                         | -                                |
| 309                 | Supply Mains                                | -                                         | -                   | -                         | -                                |
| 310                 | Power Generation Equipment                  | -                                         | -                   | -                         | -                                |
| 311                 | Pumping Equipment                           | -                                         | -                   | -                         | -                                |
| 320                 | Water Treatment Equipment                   | -                                         | -                   | -                         | -                                |
| 330                 | Distribution Reservoirs and<br>Standpipes   | -                                         | -                   | -                         | -                                |
| 331                 | Transmission and Distribution<br>Mains      | -                                         | -                   | -                         | -                                |
| 333                 | Services                                    | -                                         | -                   | -                         | -                                |
| 334                 | Meters and Meter Installations              | -                                         | -                   | -                         | -                                |
| 335                 | Hydrants                                    | -                                         | -                   | -                         | -                                |
| 339                 | Other Plant and Miscellaneous<br>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<br>In Service | \$ 2,953,455<br>=====                     | \$ 378,215<br>===== | \$ -0-<br>=====           | \$ 378,215<br>=====              |

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

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UTILITY NAME: Kingsley Service CompanySYSTEM NAME: Orange ParkYEAR OF REPORT  
DECEMBER 31, 1991

## WATER UTILITY EXPENSE ACCOUNTS

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                                      | CURRENT<br>YEAR<br>(c) | .1<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>OPERATIONS<br>(d) | .2<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>MAINTENANCE<br>(e) |
|---------------------|--------------------------------------------------------------------------|------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 601                 | Salaries and Wages - Employees                                           | \$ 181,070             | \$ 9,228                                                         | \$ -0-                                                            |
| 603                 | Salaries and Wages - Officers,<br>Directors and Majority<br>Stockholders | 92,313                 | -0-                                                              | -0-                                                               |
| 604                 | Employee Pensions and Benefits                                           | 50,799                 | -0-                                                              | -0-                                                               |
| 610                 | Purchased Water                                                          | -0-                    | -0-                                                              | XXXXXXXXXXXXXXXX                                                  |
| 615                 | Purchased Power                                                          | 216,154                | 213,018                                                          | XXXXXXXXXXXXXXXX                                                  |
| 616                 | Fuel for Power Purchased                                                 | 579                    | 579                                                              | XXXXXXXXXXXXXXXX                                                  |
| 618                 | Chemicals                                                                | 5,068                  | -0-                                                              | -0-                                                               |
| 620                 | Materials and Supplies                                                   | 93,852                 | -0-                                                              | 2,624                                                             |
| 631                 | Contractual Services - Eng.                                              | 2,837                  | -0-                                                              | -0-                                                               |
| 632                 | Contractual Services - Acct.                                             | 5,089                  | -0-                                                              | -0-                                                               |
| 633                 | Contractual Services - Legal                                             | 13,456                 | -0-                                                              | -0-                                                               |
| 634                 | Contractual Services -<br>Management Fees                                | 82,186                 | -0-                                                              | -0-                                                               |
| 635                 | Contractual Services - Other                                             | 110,142                | -0-                                                              | 731                                                               |
| 641                 | Rental of Building/Real<br>Property                                      | 375                    | -0-                                                              | -0-                                                               |
| 642                 | Rental of Equipment                                                      | 2,871                  | -0-                                                              | -0-                                                               |
| 650                 | Transportation Expenses                                                  | 21,006                 | -0-                                                              | -0-                                                               |
| 656                 | Insurance - Vehicle                                                      | 9,079                  | -0-                                                              | -0-                                                               |
| 657                 | Insurance - General Liability                                            | 9,888                  | -0-                                                              | -0-                                                               |
| 658                 | Insurance - Workmen's<br>Compensation                                    | 13,003                 | -0-                                                              | -0-                                                               |
| 659                 | Insurance - Other                                                        | -0-                    | -0-                                                              | -0-                                                               |
| 660                 | Advertising Expense                                                      | -0-                    | XXXXXXXXXXXXXXXX                                                 | XXXXXXXXXXXXXXXX                                                  |
| 666                 | Regulatory Commission Expenses<br>- Amortization of Rate Case<br>Expense | -0-                    | XXXXXXXXXXXXXXXX                                                 | XXXXXXXXXXXXXXXX                                                  |
| 667                 | Regulatory Commission Expenses<br>- Other                                | -0-                    | -0-                                                              | -0-                                                               |
| 670                 | Bad Debt Expense                                                         | 13,298                 | XXXXXXXXXXXXXXXX                                                 | XXXXXXXXXXXXXXXX                                                  |
| 675                 | Miscellaneous Expenses                                                   | 15,429                 | 66                                                               | -0-                                                               |
|                     | Total Water Utility Expenses                                             | \$ 938,494             | \$ 222,891                                                       | \$ 3,355                                                          |
|                     |                                                                          | =====                  | =====                                                            | =====                                                             |

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UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
DECEMBER 31, 1991SYSTEM NAME: Orange Park

## WATER OPERATING REVENUE

| ACCT.<br>NO.<br>(a) | DESCRIPTION<br>(b)                            | BEGINNING<br>YEAR NO.<br>CUSTOMERS<br>(c) | YEAR END<br>NUMBER<br>CUSTOMERS<br>(d) | AMOUNTS<br>(e) |
|---------------------|-----------------------------------------------|-------------------------------------------|----------------------------------------|----------------|
|                     | Operating Revenues:                           |                                           |                                        |                |
| 460                 | Unmetered Water Revenue                       | -0-                                       | -0-                                    | \$ 251         |
|                     | Metered Water Revenue:                        |                                           |                                        |                |
| 461.1               | Metered Sales to Residential Customers        | 10,171                                    | 10,460                                 | \$ 1,231,333   |
| 461.2               | Metered Sales to Commercial Customers         | 1,089                                     | 1,093                                  | 396,525        |
| 461.3               | Metered Sales to Industrial Customers         | -0-                                       | -0-                                    | -0-            |
| 461.4               | Metered Sales to Public Authorities           | -0-                                       | -0-                                    | -0-            |
| 461.5               | Metered Sales to Multiple Family<br>Dwellings | -0-                                       | -0-                                    | -0-            |
|                     | Total Metered Sales                           | 11,260                                    | 11,553                                 | \$ 1,627,858   |
|                     | Fire Protection Revenue:                      | -0-                                       | -0-                                    | -0-            |
| 462.1               | Public Fire Protection                        | -0-                                       | -0-                                    | -0-            |
| 462.2               | Private Fire Protection                       | -0-                                       | -0-                                    | -0-            |
|                     | Total Fire Protection Revenue                 | -0-                                       | -0-                                    | \$ -0-         |
| 464                 | Other Sales To Public Authorities             | -0-                                       | -0-                                    | \$ -0-         |
| 465                 | Sales To Irrigation Customers                 | -0-                                       | -0-                                    | -0-            |
| 466                 | Sales For Resale                              | -0-                                       | -0-                                    | -0-            |
| 467                 | Interdepartmental Sales                       | -0-                                       | -0-                                    | -0-            |
|                     | Totals                                        | 11,260                                    | 11,553                                 | \$ 1,628,109   |
|                     | Other Water Revenues:                         |                                           |                                        |                |
| 469                 | Guaranteed Revenues                           |                                           |                                        | \$ -           |
| 470                 | Forfeited Discounts                           |                                           |                                        | -              |
| 471                 | Miscellaneous Service Revenues                |                                           |                                        | 73,618         |
| 472                 | Rents From Water Property                     |                                           |                                        | -              |
| 473                 | Interdepartmental Rents                       |                                           |                                        | -              |
| 474                 | Other Water Revenues                          |                                           |                                        | -              |
|                     | Total Other Water Revenues                    |                                           |                                        | \$ 73,618      |
|                     | Total Water Operating Revenues                |                                           |                                        | \$ 1,701,727   |



# WATER EXPENSE ACCOUNT MATRIX

| .3<br>WATER<br>TREATMENT<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>WATER<br>TREATMENT<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>MAINTENANCE<br>(i) | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMINISTRATIVE<br>& GENERAL<br>EXPENSES<br>(k) |
|-------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------|
| \$ 19,141                                                   | \$ 9,913                                                     | \$ 4,785                                                                | \$ 24,611                                                                | \$ 27,292                                    | \$ 86,100                                            |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 92,313                                               |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 50,799                                               |
| XXXXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXX                                                        | XXXXXXXXXXXXXXXX                                                         | XXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXX                                     |
| -0-                                                         | XXXXXXXXXXXXXXXX                                             | -0-                                                                     | XXXXXXXXXXXXXXXX                                                         | -0-                                          | 3,136                                                |
| -0-                                                         | XXXXXXXXXXXXXXXX                                             | -0-                                                                     | XXXXXXXXXXXXXXXX                                                         | -0-                                          | -0-                                                  |
| 5,068                                                       | -0-                                                          | -0-                                                                     | -0-                                                                      | XXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXX                                     |
| 12,380                                                      | 35,894                                                       | 606                                                                     | 6,311                                                                    | 19,089                                       | 16,948                                               |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 2,837                                                |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 5,089                                                |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 13,456                                               |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 82,186                                               |
| 4,533                                                       | 65,171                                                       | -0-                                                                     | 29,644                                                                   | 97                                           | 9,966                                                |
| -0-                                                         | -0-                                                          | 375                                                                     | -0-                                                                      | -0-                                          | -0-                                                  |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | 2,452                                        | 419                                                  |
| 43                                                          | 1,505                                                        | 18,726                                                                  | -0-                                                                      | -0-                                          | 732                                                  |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 9,079                                                |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 9,888                                                |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 13,003                                               |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | -0-                                                  |
| XXXXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXX                                                        | XXXXXXXXXXXXXXXX                                                         | XXXXXXXXXXXXXXXX                             | -0-                                                  |
| XXXXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXX                                                        | XXXXXXXXXXXXXXXX                                                         | XXXXXXXXXXXXXXXX                             | -0-                                                  |
| XXXXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXX                                                        | XXXXXXXXXXXXXXXX                                                         | XXXXXXXXXXXXXXXX                             | -0-                                                  |
| XXXXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXX                                                        | XXXXXXXXXXXXXXXX                                                         | XXXXXXXXXXXXXXXX                             | -0-                                                  |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | -0-                                                  |
| XXXXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXX                                                        | XXXXXXXXXXXXXXXX                                                         | 13,298                                       | XXXXXXXXXXXXXXXX                                     |
| 655                                                         | 461                                                          | -0-                                                                     | 474                                                                      | 5,961                                        | 7,812                                                |
| \$ 41,820                                                   | \$ 112,944                                                   | \$ 24,492                                                               | \$ 61,040                                                                | \$ 68,189                                    | \$ 403,763                                           |
| =====                                                       | =====                                                        | =====                                                                   | =====                                                                    | =====                                        | =====                                                |

W-9(b)

UTILITY NAME: Kingsley Service Company  
 SYSTEM NAME: Orange Park

YEAR OF REPORT  
 DECEMBER 31, 1991

### WATER SYSTEM INFORMATION

#### SOURCE OF SUPPLY

List for each source of supply:

|                         |                    |       |       |
|-------------------------|--------------------|-------|-------|
| Gals. per day of source | See W-11A to W-11E | ----- | ----- |
| Type of source          | -----              | ----- | ----- |
| Auxiliary Power         | -----              | ----- | ----- |

#### WATER TREATMENT FACILITIES

List for each water treatment facility:

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

#### RESERVOIRS

|                                            |                    |       |       |
|--------------------------------------------|--------------------|-------|-------|
| Description (steel, concrete or pneumatic) | See 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, 1991

PUMPING AND PURCHASED WATER STATISTICS

| MONTH<br>(a)   | WATER<br>PURCHASED<br>FOR RESALE<br>(Omit 000's)<br>(b) | FINISHED<br>WATER PUMPED<br>FROM WELLS<br>(Omit 000's)<br>(c) | WATER USED<br>FOR LINE<br>FLUSHING,<br>FIGHTING<br>FIRES, ETC.<br>(d) | TOTAL WATER<br>PUMPED AND<br>PURCHASED<br>(Omit 000's)<br>[(b)+(c)-(d)]<br>(e) | WATER SOLD<br>TO<br>CUSTOMERS<br>(Omit 000's)<br>(f) |
|----------------|---------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------|
| January        | ---                                                     | 152,263                                                       | 7,092                                                                 | 145,171                                                                        | 114,439                                              |
| February       | ---                                                     | 149,103                                                       | 7,093                                                                 | 142,010                                                                        | 179,835                                              |
| March          | ---                                                     | 168,046                                                       | 7,116                                                                 | 160,930                                                                        | 123,503                                              |
| April          | ---                                                     | 173,558                                                       | 7,133                                                                 | 166,425                                                                        | 132,144                                              |
| May            | ---                                                     | 199,589                                                       | 7,105                                                                 | 192,484                                                                        | 165,864                                              |
| June           | ---                                                     | 207,459                                                       | 7,093                                                                 | 200,366                                                                        | 164,836                                              |
| July           | ---                                                     | 170,397                                                       | 6,240                                                                 | 164,157                                                                        | 163,333                                              |
| August         | ---                                                     | 189,915                                                       | 6,533                                                                 | 183,382                                                                        | 180,757                                              |
| September      | ---                                                     | 187,707                                                       | 7,261                                                                 | 180,446                                                                        | 197,592                                              |
| October        | ---                                                     | 172,699                                                       | 6,960                                                                 | 165,739                                                                        | 109,569                                              |
| November       | ---                                                     | 175,083                                                       | 7,348                                                                 | 167,735                                                                        | 173,695                                              |
| December       | ---                                                     | 170,126                                                       | 8,391                                                                 | 161,735                                                                        | 192,852                                              |
| Total for year | -0-                                                     | 2,115,945                                                     | 85,365                                                                | 2,030,580                                                                      | 1,898,419                                            |

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

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

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



**Kingsley Service Company - Orange Park System**

**December 31, 1991**

**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-Chalmer 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, 1991

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, 1991**  
**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, 1991

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, 1991

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 - U.S. Motor, 20 H.P., Frame 256JM, I.D. No. FB091-00-025 K184 R032, 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 2Z870A, 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

YEAR OF REPORT  
DECEMBER 31, 1991

SYSTEM NAME: Orange Park

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 Based on 16 hr. day.\*\*
2. Estimated annual increase in ERC's \* 200 to 400
3. List fire fighting facilities and capacities. System delivers sufficient water supply to 712 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? Fleming Oaks Water Treatment Plant needs additional ground storage.
6. What are plans for future system upgrading and/or expansion? Fleming Oaks ground storage tank and the new Dupont WTP for Fleming Island are 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., Jacksonville, Fl. 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 upto 950 GPD per ERC on peak days.

MAINS

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

W-13



UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT  
DECEMBER 31, 19 91

METERS AND CALCULATION OF METER EQUIVALENTS

| METER SIZE<br>(a) | TYPE OF METER*<br>(b) | EQUIVALENT FACTOR<br>(c) | NUMBER OF METERS<br>START OF YEAR<br>(d) | NUMBER OF METERS<br>END OF YEAR<br>(e) | TOTAL NUMBER<br>OF METER<br>EQUIVALENTS<br>(c x e)<br>(f) |
|-------------------|-----------------------|--------------------------|------------------------------------------|----------------------------------------|-----------------------------------------------------------|
| 5/8"              | D                     | 1.0                      | 11,049                                   | 11,298                                 | 11,298                                                    |
| 3/4"              | D                     | 1.5                      |                                          |                                        | -0-                                                       |
| 1"                | D                     | 2.5                      | 333                                      | 337                                    | 843                                                       |
| 1 1/2"            | D,T                   | 5.0                      | 177                                      | 180                                    | 900                                                       |
| 2"                | D,C,T                 | 8.0                      | 146                                      | 150                                    | 1,200                                                     |
| 3"                | D                     | 15.0                     | 3                                        | 3                                      | 45                                                        |
| 3"                | C                     | 16.0                     | 7                                        | 7                                      | 112                                                       |
| 3"                | T                     | 17.5                     |                                          |                                        | -0-                                                       |
| 4"                | D,C                   | 25.0                     | 4                                        | 4                                      | 100                                                       |
| 4"                | T                     | 30.0                     | 1                                        | 2                                      | 60                                                        |
| 6"                | D,C                   | 50.0                     | 5                                        | 4                                      | 200                                                       |
| 6"                | T                     | 62.5                     |                                          |                                        | -0-                                                       |
| 8"                | C                     | 80.0                     | 1                                        | 1                                      | 80                                                        |
| 8"                | T                     | 90.0                     |                                          |                                        |                                                           |
| 10"               | C                     | 115.0                    |                                          |                                        |                                                           |
| 10"               | T                     | 145.0                    |                                          |                                        |                                                           |
| 12"               | T                     | 215.0                    |                                          |                                        |                                                           |
| TOTAL:            |                       |                          | 11,726                                   | 11,986                                 | 14,838                                                    |

\* D = Displacement  
C = Compound  
T = Turbine

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left( \frac{1,898,419,000}{\text{(total gallons sold)}} / 365 \text{ days} \right) / 350 \text{ gpd} = 14,860$$

W-14

December 31, 1991

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> |
|---------------------|----------------------|----------------------|---------------|-----------------------------|--------------------|
| <b>Mains:</b>       |                      |                      |               |                             |                    |
| 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"                   | 1,743                | 10            | -0-                         | 1,753              |
| Cast/Ductile Iron   | 6"                   | 6,671                | 188           | -0-                         | 6,859              |
| Cast/Ductile Iron   | 8"                   | 17,005               | 531           | -0-                         | 17,536             |
| 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                | 10            | -0-                         | 4,029              |
| PVC Pipe            | 1"                   | 2,506                | 400           | -0-                         | 2,906              |
| PVC Pipe            | 1 1/4"               | 855                  | -0-           | -0-                         | 855                |
| PVC Pipe            | 1 1/2"               | 35,777               | 1,825         | -0-                         | 37,602             |
| PVC Pipe            | 2"                   | 36,550               | 725           | -0-                         | 37,275             |
| PVC Pipe            | 2 1/2"               | 568                  | 50            | -0-                         | 618                |
| PVC Pipe            | 4"                   | 123,971              | 455           | -0-                         | 124,426            |
| PVC Pipe            | 6"                   | 211,354              | 2,642         | -0-                         | 213,996            |
| PVC Pipe            | 8"                   | 152,206              | 5,476         | -0-                         | 157,682            |
| PVC Pipe            | 10"                  | 61,351               | -0-           | -0-                         | 61,351             |
| PVC Pipe            | 12"                  | 27,199               | -0-           | -0-                         | 27,199             |
| <b>TOTAL</b>        |                      | <u>1,175,587</u>     | <u>12,312</u> | <u>-0-</u>                  | <u>1,187,899</u>   |

W-13A

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December 31, 1991

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

|               | <u>Size</u> | <u>Beginning<br/>Of Year</u> | <u>Added</u> | <u>Removed or<br/>Abandoned</u> | <u>End of<br/>Year</u> |
|---------------|-------------|------------------------------|--------------|---------------------------------|------------------------|
| Gate Valves   | 3/4"        | 1                            | -0-          | -0-                             | 1                      |
|               | 1"          | 41                           | 3            | -0-                             | 44                     |
|               | 1 1/4"      | 14                           | -0-          | -0-                             | 14                     |
|               | 1 1/2"      | 42                           | 11           | -0-                             | 53                     |
|               | 2"          | 287                          | 8            | -0-                             | 295                    |
|               | 2 1/2"      | 3                            | -0-          | -0-                             | 3                      |
|               | 4"          | 301                          | 2            | -0-                             | 303                    |
|               | 6"          | 465                          | 5            | -0-                             | 470                    |
|               | 8"          | 462                          | 11           | -0-                             | 473                    |
|               | 10"         | 133                          | -0-          | -0-                             | 133                    |
|               | 12"         | 153                          | -0-          | -0-                             | 153                    |
|               | 14"         | 1                            | -0-          | -0-                             | 1                      |
|               | 16"         | 4                            | -0-          | -0-                             | 4                      |
|               | 24"         | <u>1</u>                     | <u>-0-</u>   | <u>-0-</u>                      | <u>1</u>               |
| TOTAL         |             | <u>1.908</u>                 | <u>40</u>    | <u>-0-</u>                      | <u>1.948</u>           |
| Fire Hydrants |             | <u>695</u>                   | <u>17</u>    | <u>-0-</u>                      | <u>712</u>             |

W-13B

Page 25



**WATER  
OPERATION  
SECTION**

**HERITAGE FARMS**

NO-3 0 4 1

[illegible]

UTILITY NAME: Kingsley Service CompanySYSTEM NAME: Heritage FarmsYEAR OF REPORT  
DECEMBER 31, 1991

## SCHEDULE OF YEAR END RATE BASE

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                                              | REF.<br>PAGE<br>(c) | WATER<br>UTILITY<br>(d) |
|---------------------|----------------------------------------------------------------------------------|---------------------|-------------------------|
| 101                 | Utility Plant In Service _ _ _ _ _                                               | W-3                 | \$ 1,752,041 _ _        |
|                     | Less:                                                                            |                     |                         |
|                     | Nonused and Useful Plant (1) _ _ _ _ _                                           |                     | -0-                     |
| 108.1               | Accumulated Depreciation _ _ _ _ _                                               | W-8                 | 289,675 _ _             |
| 110.1               | Accumulated Amortization _ _ _ _ _                                               |                     | -0-                     |
| 271                 | Contributions In Aid of<br>Construction _ _ _ _ _                                | W-4                 | 1,052,568 _ _           |
| 252                 | Advances for Construction _ _ _ _ _                                              | F-18                | -0-                     |
|                     | Subtotal _ _ _ _ _                                                               |                     | \$ 409,798              |
|                     | Additions:                                                                       |                     |                         |
| 272                 | Accumulated Amortization of<br>Contributions In Aid of<br>Construction _ _ _ _ _ | W-5                 | 174,063                 |
|                     | Subtotal _ _ _ _ _                                                               |                     | \$ 583,861              |
|                     | Plus or Minus:                                                                   |                     |                         |
| 114                 | Acquisition Adjustments (2) _ _ _ _ _                                            | F-5                 | * -0-                   |
| 115                 | Accumulated Amortization of<br>Acquisition Adjustments (2) _ _ _ _ _             | F-5                 | * -0-                   |
|                     | Working Capital Allowance (3) _ _ _ _ _                                          |                     | 4,735                   |
|                     | Other (Specify): _ _ _ _ _                                                       |                     |                         |
|                     | _____                                                                            |                     |                         |
|                     | _____                                                                            |                     |                         |
|                     | RATE BASE _ _ _ _ _                                                              |                     | \$ 588,596              |
|                     | UTILITY OPERATING INCOME _ _ _ _ _                                               |                     | \$ (7,139)              |
|                     | ACHIEVED RATE OF RETURN _ _ _ _ _                                                |                     | (1.21)%                 |

\*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 CompanySYSTEM NAME: Heritage FarmsYEAR OF REPORT  
DECEMBER 31, 1991

## WATER OPERATING STATEMENT

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                          | CURRENT<br>YEAR<br>(c) | REF.<br>PAGE<br>(d) |
|---------------------|--------------------------------------------------------------|------------------------|---------------------|
|                     | UTILITY OPERATING INCOME                                     |                        |                     |
| 400                 | Operating Revenues -----                                     | \$ 68,607              | W-10                |
| 401                 | Operating Expenses -----                                     | \$ 37,883              | W-9                 |
| 403                 | Depreciation Expense -----                                   | 22,065                 | W-8                 |
| 406                 | Amortization of Utility Plant                                |                        |                     |
|                     | Acquisition Adjustment -----                                 | (1,350)                |                     |
| 407                 | Amortization Expense -----                                   | -0-                    |                     |
| 408.1               | Taxes Other Than Income -----                                | 11,288                 | F-16                |
| 409.1               | Income Taxes -----                                           | (209)                  | F-16                |
| 410.10              | Deferred Federal Income Taxes -----                          | 5,204                  |                     |
| 410.11              | Deferred State Income Taxes -----                            | 892                    |                     |
| 411.10              | Provision for Deferred Income Taxes -<br>Credit -----        | (17)                   |                     |
| 412.10              | Investment Tax Credits Deferred to<br>Future Periods -----   | -0-                    |                     |
| 412.11              | Investment Tax Credits Restored to<br>Operating Income ----- | (10)                   |                     |
|                     | Utility Operating Expenses -----                             | \$ 75,746              |                     |
|                     | Utility Operating Income -----                               | \$ (7,139)             |                     |
| 413                 | Income From Utility Plant Leased<br>to Others -----          | -0-                    |                     |
| 414                 | Gains (Losses) From Disposition of<br>Utility Property ----- | -0-                    |                     |
|                     | Total Utility Operating Income                               | \$ (7,139)             |                     |

W-2

Page 3

UTILITY NAME: Kingsley Service CompanySYSTEM NAME: Heritage FarmsYEAR OF REPORT  
DECEMBER 31, 19 91

## WATER UTILITY PLANT ACCOUNTS

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                        | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) |
|---------------------|--------------------------------------------|-------------------------|------------------|--------------------|
| 301                 | Organization                               | \$ -0-                  | \$ -             | \$ -               |
| 302                 | Franchises                                 | -0-                     | -                | -                  |
| 303                 | Land and Land Rights                       | 12,437                  | -                | -                  |
| 304                 | Structures and Improvements                | 103,538                 | -                | -                  |
| 305                 | Collecting and Impounding<br>Reservoirs    | -0-                     | -                | -                  |
| 306                 | Lake, River and Other Intakes              | -0-                     | -                | -                  |
| 307                 | Wells and Springs                          | 76,727                  | -                | -                  |
| 308                 | Infiltration Galleries and<br>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<br>Standpipes  | 112,125                 | -                | -                  |
| 331                 | Transmission and Distribution<br>Mains     | 992,436                 | 71,577           | -                  |
| 333                 | Services                                   | 48,299                  | 11,125           | -                  |
| 334                 | Meters and Meter Installations             | 27,196                  | 5,289            | -                  |
| 335                 | Hydrants                                   | 61,010                  | 7,781            | -                  |
| 339                 | Other Plant and Miscellaneous<br>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                          | \$ 1,656,269            | \$ 95,772        | \$ -0-             |
| 102                 | Utility Plant Leased to Others             | -0-                     | -                | -                  |
| 103                 | Property Held for Future Use               | -0-                     | -                | -                  |
| 104                 | Utility Plant Purchased or<br>Sold         | -0-                     | -                | -                  |
| 105                 | Construction Work in Progress              | -0-                     | -                | -                  |
| 106                 | Completed Construction Not<br>Classified   | -0-                     | -                | -                  |
|                     | Total Utility Plant                        | \$ 1,656,269            | \$ 95,772        | \$ -0-             |

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

WATER UTILITY PLANT MATRIX

| CURRENT<br>YEAR<br>(f) | .1<br>INTANGIBLE<br>PLANT<br>(g) | .2<br>SOURCE<br>OF SUPPLY<br>AND PUMPING<br>PLANT<br>(h) | .3<br>WATER<br>TREATMENT<br>PLANT<br>(i) | .4<br>TRANSMISSION<br>AND<br>DISTRIBUTION<br>PLANT<br>(j) | .5<br>GENERAL<br>PLANT<br>(k) |
|------------------------|----------------------------------|----------------------------------------------------------|------------------------------------------|-----------------------------------------------------------|-------------------------------|
| \$ -0-                 | \$ -0-                           | \$XXXXXXXXXXXXXX                                         | \$XXXXXXXXXXXXXX                         | \$XXXXXXXXXXXXXX                                          | \$XXXXXXXXXXXXXX              |
| -0-                    | -0-                              | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| 12,437                 | XXXXXXXXXXXXXX                   | 11,740                                                   | 192                                      | 505                                                       | -0-                           |
| 103,538                | XXXXXXXXXXXXXX                   | 1,055                                                    | 102,483                                  | -0-                                                       | -0-                           |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | -0-                                                      | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | -0-                                                      | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| 76,727                 | XXXXXXXXXXXXXX                   | 76,727                                                   | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | -0-                                                      | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| 56,343                 | XXXXXXXXXXXXXX                   | 56,343                                                   | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| 42,225                 | XXXXXXXXXXXXXX                   | 42,225                                                   | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| 100,277                | XXXXXXXXXXXXXX                   | 100,277                                                  | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| 23,656                 | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | 23,656                                   | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| 112,125                | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | 112,125                                                   | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| 1,064,013              | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | 1,064,013                                                 | XXXXXXXXXXXXXX                |
| 59,424                 | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | 59,424                                                    | XXXXXXXXXXXXXX                |
| 32,485                 | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | 32,485                                                    | XXXXXXXXXXXXXX                |
| 68,791                 | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | 68,791                                                    | XXXXXXXXXXXXXX                |
| -0-                    | -0-                              | -0-                                                      | -0-                                      | -0-                                                       | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | -0-                           |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | -0-                           |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | -0-                           |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | -0-                           |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | -0-                           |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | -0-                           |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | -0-                           |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | -0-                           |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | -0-                           |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | -0-                           |
| 1,752,041              | -0-                              | 288,367                                                  | 126,331                                  | 1,337,343                                                 | -0-                           |
| =====                  | =====                            | =====                                                    | =====                                    | =====                                                     | =====                         |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| -0-                    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXX                |
| 1,752,041              | -0-                              | 288,367                                                  | 126,331                                  | 1,337,343                                                 | -0-                           |
| =====                  | =====                            | =====                                                    | =====                                    | =====                                                     | =====                         |



UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT  
DECEMBER 31, 1991

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

| DESCRIPTION<br>(a)                                                                                           | WATER<br>(b) |
|--------------------------------------------------------------------------------------------------------------|--------------|
| Balance first of year                                                                                        | \$ 951,864   |
| Add credits during year:                                                                                     |              |
| Contributions received from<br>Capacity, Main Extension<br>and Customer Connection<br>Charges (Schedule "A") | \$ 10,959    |
| Contributions received from<br>Developer or Contractor<br>Agreements in cash or<br>property (Schedule "B")   | 89,745       |
| Total Credits                                                                                                | \$ 100,704   |
| Less debits charged during the<br>year (All debits charged<br>during the year must be<br>explained below)    | \$           |
| Total Contributions In Aid of<br>Construction                                                                | \$ 1,052,568 |

Explain all debits charged to Account 271 below:

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT  
DECEMBER 31, 1991

### 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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Plant Capacity               | 75                              | \$ 147.00                       | \$ 10,959     |
| Front Footage                | 0                               | 8.70 /Ft.                       | - - - - -     |
|                              | - - - - -                       | - - - - -                       | - - - - -     |
|                              | - - - - -                       | - - - - -                       | - - - - -     |
|                              | - - - - -                       | - - - - -                       | - - - - -     |
|                              | - - - - -                       | - - - - -                       | - - - - -     |
|                              | - - - - -                       | - - - - -                       | - - - - -     |
|                              | - - - - -                       | - - - - -                       | - - - - -     |
|                              | - - - - -                       | - - - - -                       | - - - - -     |
| Total Credits                | - - - - -                       | - - - - -                       | \$ 10,959     |

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

| DESCRIPTION<br>(a)                 | WATER<br>(b) |
|------------------------------------|--------------|
| Balance first of year              | \$ 141,992   |
| Dedits during year:                |              |
| Accruals charged to Account<br>272 | \$ 32,071    |
| Other debits (specify):            |              |
|                                    |              |
|                                    |              |
| Total debits                       | \$ 32,071    |
| Credits during year (specify):     |              |
|                                    | \$           |
|                                    |              |
| Total Credits                      | \$ -0-       |
| Balance end of year                | \$ 174,063   |

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT  
DECEMBER 31, 1991

### 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, 1991

BASIS FOR WATER DEPRECIATION CHARGES

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                          | AVERAGE<br>SERVICE<br>LIFE IN<br>YEARS<br>(c) | AVERAGE<br>NET<br>SALVAGE IN<br>PERCENT<br>(d) | DEPRECIATION<br>RATE APPLIED<br>IN PERCENT<br>(100% - d)/c<br>(e) |
|---------------------|----------------------------------------------|-----------------------------------------------|------------------------------------------------|-------------------------------------------------------------------|
| 304                 | Structures and Improvements                  | -----                                         | -----                                          | -----                                                             |
| 305                 | Collecting and Impounding<br>Reservoirs      | -----                                         | -----                                          | -----                                                             |
| 306                 | Lake, River and Other Intakes                | -----                                         | -----                                          | -----                                                             |
| 307                 | Wells and Springs                            | -----                                         | -----                                          | -----                                                             |
| 308                 | Infiltration Galleries and<br>Tunnels        | -----                                         | -----                                          | -----                                                             |
| 309                 | Supply Mains                                 | -----                                         | -----                                          | -----                                                             |
| 310                 | Power Generation Equipment                   | -----                                         | -----                                          | -----                                                             |
| 311                 | Pumping Equipment                            | -----                                         | -----                                          | -----                                                             |
| 320                 | Water Treatment Equipment                    | -----                                         | -----                                          | -----                                                             |
| 330                 | Distribution Reservoirs and<br>Standpipes    | -----                                         | -----                                          | -----                                                             |
| 331                 | Transmission and Distribution<br>Mains       | -----                                         | -----                                          | -----                                                             |
| 333                 | Services                                     | -----                                         | -----                                          | -----                                                             |
| 334                 | Meters and Meter Installations               | -----                                         | -----                                          | -----                                                             |
| 335                 | Hydrants                                     | -----                                         | -----                                          | -----                                                             |
| 339                 | Other Plant and Miscellaneous<br>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<br>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, 19 91

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                         | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d+e)<br>(f) |
|---------------------|---------------------------------------------|-------------------------------------------|-----------------|---------------------------|----------------------------------|
| 304                 | Structures and Improvements                 | \$ -                                      | \$ -            | \$ -                      | \$ -                             |
| 305                 | Collecting and Impounding<br>Reservoirs     | -                                         | -               | -                         | -                                |
| 306                 | Lake, River and Other Intakes               | -                                         | -               | -                         | -                                |
| 307                 | Wells and Springs                           | -                                         | -               | -                         | -                                |
| 308                 | Infiltration Galleries and<br>Tunnels       | -                                         | -               | -                         | -                                |
| 309                 | Supply Mains                                | -                                         | -               | -                         | -                                |
| 310                 | Power Generation Equipment                  | -                                         | -               | -                         | -                                |
| 311                 | Pumping Equipment                           | -                                         | -               | -                         | -                                |
| 320                 | Water Treatment Equipment                   | -                                         | -               | -                         | -                                |
| 330                 | Distribution Reservoirs and<br>Standpipes   | -                                         | -               | -                         | -                                |
| 331                 | Transmission and Distribution<br>Mains      | -                                         | -               | -                         | -                                |
| 333                 | Services                                    | -                                         | -               | -                         | -                                |
| 334                 | Meters and Meter Installations              | -                                         | -               | -                         | -                                |
| 335                 | Hydrants                                    | -                                         | -               | -                         | -                                |
| 339                 | Other Plant and Miscellaneous<br>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<br>In Service | \$ 235,540                                | \$ 54,135       | \$ -0-                    | \$ 54,135                        |
|                     |                                             | =====                                     | =====           | =====                     | =====                            |

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

W-8(a)





UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
DECEMBER 31, 1991SYSTEM NAME: Heritage Farms

## WATER UTILITY EXPENSE ACCOUNTS

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                                      | CURRENT<br>YEAR<br>(c) | .1<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>OPERATIONS<br>(d) | .2<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>MAINTENANCE<br>(e) |
|---------------------|--------------------------------------------------------------------------|------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 601                 | Salaries and Wages - Employees                                           | \$ 7,310               | \$ 373                                                           | \$ -0-                                                            |
| 603                 | Salaries and Wages - Officers,<br>Directors and Majority<br>Stockholders | 3,726                  | -0-                                                              | -0-                                                               |
| 604                 | Employee Pensions and Benefits                                           | 2,051                  | -0-                                                              | -0-                                                               |
| 610                 | Purchased Water                                                          | -0-                    | -0-                                                              | XXXXXXXXXXXXXXXX                                                  |
| 615                 | Purchased Power                                                          | 8,726                  | 8,599                                                            | XXXXXXXXXXXXXXXX                                                  |
| 616                 | Fuel for Power Purchased                                                 | 23                     | 23                                                               | XXXXXXXXXXXXXXXX                                                  |
| 618                 | Chemicals                                                                | 205                    | -0-                                                              | -0-                                                               |
| 620                 | Materials and Supplies                                                   | 3,789                  | -0-                                                              | 106                                                               |
| 631                 | Contractual Services - Eng.                                              | 115                    | -0-                                                              | -0-                                                               |
| 632                 | Contractual Services - Acct.                                             | 205                    | -0-                                                              | -0-                                                               |
| 633                 | Contractual Services - Legal                                             | 543                    | -0-                                                              | -0-                                                               |
| 634                 | Contractual Services -<br>Management Fees                                | 3,318                  | -0-                                                              | -0-                                                               |
| 635                 | Contractual Services - Other                                             | 4,447                  | -0-                                                              | 30                                                                |
| 641                 | Rental of Building/Real<br>Property                                      | 15                     | -0-                                                              | -0-                                                               |
| 642                 | Rental of Equipment                                                      | 116                    | -0-                                                              | -0-                                                               |
| 650                 | Transportation Expenses                                                  | 849                    | -0-                                                              | -0-                                                               |
| 656                 | Insurance - Vehicle                                                      | 366                    | -0-                                                              | -0-                                                               |
| 657                 | Insurance - General Liability                                            | 399                    | -0-                                                              | -0-                                                               |
| 658                 | Insurance - Workman's<br>Compensation                                    | 525                    | -0-                                                              | -0-                                                               |
| 659                 | Insurance - Other                                                        | -0-                    | -0-                                                              | -0-                                                               |
| 660                 | Advertising Expense                                                      | -0-                    | XXXXXXXXXXXXXXXX                                                 | XXXXXXXXXXXXXXXX                                                  |
| 666                 | Regulatory Commission Expenses<br>- Amortization of Rate Case<br>Expense | -0-                    | XXXXXXXXXXXXXXXX                                                 | XXXXXXXXXXXXXXXX                                                  |
| 667                 | Regulatory Commission Expenses<br>- Other                                | -0-                    | -0-                                                              | -0-                                                               |
| 670                 | Bad Debt Expense                                                         | 537                    | XXXXXXXXXXXXXXXX                                                 | XXXXXXXXXXXXXXXX                                                  |
| 675                 | Miscellaneous Expenses                                                   | 618                    | 3                                                                | -0-                                                               |
|                     | Total Water Utility Expenses                                             | \$ 37,883              | \$ 8,998                                                         | \$ 136                                                            |

W-9(a)

Page 12

WATER EXPENSE ACCOUNT MATRIX

| .3<br>WATER<br>TREATMENT<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>WATER<br>TREATMENT<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>MAINTENANCE<br>(i) | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMINISTRATIVE<br>& GENERAL<br>EXPENSES<br>(k) |
|-------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------|
| \$ 773                                                      | \$ 400                                                       | \$ 193                                                                  | \$ 993                                                                   | \$ 1,102                                     | \$ 3,476                                             |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 3,726                                                |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 2,051                                                |
| XXXXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXX                                                        | XXXXXXXXXXXXXXXX                                                         | XXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXX                                     |
| -0-                                                         | XXXXXXXXXXXXXXXX                                             | -0-                                                                     | XXXXXXXXXXXXXXXX                                                         | -0-                                          | 127                                                  |
| -0-                                                         | XXXXXXXXXXXXXXXX                                             | -0-                                                                     | XXXXXXXXXXXXXXXX                                                         | -0-                                          | -0-                                                  |
| 205                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | XXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXX                                     |
| 500                                                         | 1,449                                                        | 24                                                                      | 255                                                                      | 771                                          | 684                                                  |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 115                                                  |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 205                                                  |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 543                                                  |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 3,318                                                |
| 183                                                         | 2,631                                                        | -0-                                                                     | 1,197                                                                    | 4                                            | 402                                                  |
| -0-                                                         | -0-                                                          | 15                                                                      | -0-                                                                      | -0-                                          | -0-                                                  |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | 99                                           | 17                                                   |
| 2                                                           | 61                                                           | 756                                                                     | -0-                                                                      | -0-                                          | 30                                                   |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 366                                                  |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 399                                                  |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | 525                                                  |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | -0-                                                  |
| XXXXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXX                                                        | XXXXXXXXXXXXXXXX                                                         | XXXXXXXXXXXXXXXX                             | -0-                                                  |
| XXXXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXX                                                        | XXXXXXXXXXXXXXXX                                                         | XXXXXXXXXXXXXXXX                             | -0-                                                  |
| XXXXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXX                                                        | XXXXXXXXXXXXXXXX                                                         | XXXXXXXXXXXXXXXX                             | -0-                                                  |
| XXXXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXX                                                        | XXXXXXXXXXXXXXXX                                                         | XXXXXXXXXXXXXXXX                             | -0-                                                  |
| -0-                                                         | -0-                                                          | -0-                                                                     | -0-                                                                      | -0-                                          | -0-                                                  |
| XXXXXXXXXXXXXXXX                                            | XXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXX                                                        | XXXXXXXXXXXXXXXX                                                         | 537                                          | XXXXXXXXXXXXXXXX                                     |
| 26                                                          | 19                                                           | 19                                                                      | -0-                                                                      | 236                                          | 315                                                  |
| \$ 1,689                                                    | \$ 4,560                                                     | \$ 1,007                                                                | \$ 2,445                                                                 | \$ 2,749                                     | \$ 16,299                                            |

W-9(b)

UTILITY NAME: Kingsley Service CompanySYSTEM NAME: Heritage FarmsYEAR OF REPORT  
DECEMBER 31, 1991

## WATER OPERATING REVENUE

| ACCT.<br>NO.<br>(a) | DESCRIPTION<br>(b)                            | BEGINNING<br>YEAR NO.<br>CUSTOMERS<br>(c) | YEAR END<br>NUMBER<br>CUSTOMERS<br>(d) | AMOUNTS<br>(e) |
|---------------------|-----------------------------------------------|-------------------------------------------|----------------------------------------|----------------|
|                     | Operating Revenues:                           |                                           |                                        |                |
| 460                 | Unmetered Water Revenue                       | -0-                                       | -0-                                    | \$ -0-         |
|                     | Metered Water Revenue:                        |                                           |                                        |                |
| 461.1               | Metered Sales to Residential Customers        | 710                                       | 806                                    | \$ 63,913      |
| 461.2               | Metered Sales to Commercial Customers         | 16                                        | 20                                     | 4,694          |
| 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<br>Dwellings | -0-                                       | -0-                                    |                |
|                     | Total Metered Sales                           | 726                                       | 826                                    | \$ 68,607      |
|                     | 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                                        | 726                                       | 826                                    | \$ 68,607      |
|                     | 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                |                                           |                                        | \$ 68,607      |



UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT  
DECEMBER 31, 1991

### WATER SYSTEM INFORMATION

#### SOURCE OF SUPPLY

List for each source of supply:

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

#### WATER TREATMENT FACILITIES

List for each water treatment facility:

|                        |           |  |  |
|------------------------|-----------|--|--|
| Type                   | SEE 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 W-11A |  |  |
| Capacity of Tank                           |           |  |  |
| Ground or Elevated                         |           |  |  |

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UTILITY NAME: Kingsley Service Company

YEAR OF REPORT  
DECEMBER 31, 1991

SYSTEM NAME: Heritage Farms

PUMPING AND PURCHASED WATER STATISTICS

| MONTH<br>(a)   | WATER<br>PURCHASED<br>FOR RESALE<br>(Omit 000's)<br>(b) | FINISHED<br>WATER PUMPED<br>FROM WELLS<br>(Omit 000's)<br>(c) | WATER USED<br>FOR LINE<br>FLUSHING,<br>FIGHTING<br>FIRES, ETC.<br>(d) | TOTAL WATER<br>PUMPED AND<br>PURCHASED<br>(Omit 000's)<br>[(b)+(c)-(d)]<br>(e) | WATER SOLD<br>TO<br>CUSTOMERS<br>(Omit 000's)<br>(f) |
|----------------|---------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------|
| January        |                                                         | 5,633                                                         | 195                                                                   | 5,438                                                                          | 6,056                                                |
| February       |                                                         | 6,377                                                         | 195                                                                   | 6,182                                                                          | 5,535                                                |
| March          |                                                         | 10,101                                                        | 195                                                                   | 9,906                                                                          | 5,606                                                |
| April          |                                                         | 7,096                                                         | 195                                                                   | 6,901                                                                          | 8,105                                                |
| May            |                                                         | 10,048                                                        | 195                                                                   | 9,853                                                                          | 6,516                                                |
| June           |                                                         | 9,641                                                         | 195                                                                   | 9,446                                                                          | 6,993                                                |
| July           |                                                         | 8,793                                                         | 195                                                                   | 8,598                                                                          | 6,300                                                |
| August         |                                                         | 9,869                                                         | 195                                                                   | 9,674                                                                          | 6,682                                                |
| September      |                                                         | 10,202                                                        | 195                                                                   | 10,007                                                                         | 6,754                                                |
| October        |                                                         | 9,529                                                         | 195                                                                   | 9,334                                                                          | 6,731                                                |
| November       |                                                         | 10,176                                                        | 195                                                                   | 9,981                                                                          | 6,877                                                |
| December       |                                                         | 10,014                                                        | 195                                                                   | 9,819                                                                          | 6,765                                                |
| Total for year | -0-                                                     | 107,479                                                       | 2,340                                                                 | 105,139                                                                        | 78,920                                               |

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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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.

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**Kingsley Service Company - Heritage Farms System**

**December 31, 1991**

**POWER AND PUMPING EQUIPMENT - SCHEDULE W-11**

**Orange 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 CDVH-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



UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT  
DECEMBER 31, 1991

### 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 to 200 ERCs
3. List fire fighting facilities and capacities. System delivers sufficient water supply for 70 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
6. What are plans for future system upgrading and/or expansion? None
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

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

**\*\*1,000,000 GPD 16 Hour Day  
Company has experienced over . .  
720 GPD per ERC on Peak Days.**

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

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT  
DECEMBER 31, 19 91

METERS AND CALCULATION OF METER EQUIVALENTS

| METER<br>SIZE<br>(a) | TYPE OF<br>METER*<br>(b) | EQUIVALENT<br>FACTOR<br>(c) | NUMBER OF METERS        |                       | TOTAL NUMBER<br>OF METER<br>EQUIVALENTS<br>(c x e)<br>(f) |
|----------------------|--------------------------|-----------------------------|-------------------------|-----------------------|-----------------------------------------------------------|
|                      |                          |                             | START<br>OF YEAR<br>(d) | END<br>OF YEAR<br>(e) |                                                           |
| 5/8"                 | D                        | 1.0                         | 736                     | 833                   | 833                                                       |
| 3/4"                 | D                        | 1.5                         | 8                       | 10                    | 25                                                        |
| 1"                   | D                        | 2.5                         | 1                       | 1                     | 5                                                         |
| 1 1/2"               | D,T                      | 5.0                         | 5                       | 5                     | 40                                                        |
| 2"                   | D,C,T                    | 8.0                         |                         |                       |                                                           |
| 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:               |                          |                             | 750                     | 849                   | 903                                                       |

\* D = Displacement  
C = Compound  
T = Turbine

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left( \frac{78,920,000}{\text{(total gallons sold)}} / 365 \text{ days} \right) / 350 \text{ gpd} = 618$$

W-14

December 31, 1991

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> |
|---------------------|----------------------|----------------------|--------------|-----------------------------|--------------------|
| <b>Mains:</b>       |                      |                      |              |                             |                    |
| 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                  | 18           | -0-                         | 152                |
| 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                | 4            | -0-                         | 1,830              |
| PVC Pipe            | 1"                   | 145                  | 5            | -0-                         | 150                |
| PVC Pipe            | 1 1/2"               | 11,620               | 1,580        | -0-                         | 13,200             |
| PVC Pipe            | 2"                   | 300                  | 750          | -0-                         | 1,050              |
| PVC Pipe            | 2 1/2"               | 320                  | -0-          | -0-                         | 320                |
| PVC Pipe            | 4"                   | 12,314               | 505          | -0-                         | 12,819             |
| PVC Pipe            | 6"                   | 14,231               | 190          | -0-                         | 14,421             |
| PVC Pipe            | 8"                   | 21,657               | 2,340        | -0-                         | 23,997             |
| PVC Pipe            | 10"                  | 11,681               | -0-          | -0-                         | 11,681             |
| PVC Pipe            | 12"                  | <u>11,850</u>        | <u>2,240</u> | <u>-0-</u>                  | <u>14,090</u>      |
| <b>TOTAL</b>        |                      | <u>96,572</u>        | <u>7,632</u> | <u>-0-</u>                  | <u>104,204</u>     |

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December 31, 1991

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

|                          | <u>Size</u> | <u>Beginning<br/>Of Year</u> | <u>Added</u> | <u>Removed or<br/>Abandoned</u> | <u>End of<br/>Year</u> |
|--------------------------|-------------|------------------------------|--------------|---------------------------------|------------------------|
| <u>Gate Valves</u>       | 1"          | 5                            | 1            | -0-                             | 6                      |
|                          | 1 1/2"      | 1                            | -0-          | -0-                             | 1                      |
|                          | 2"          | 10                           | -0-          | -0-                             | 10                     |
|                          | 4"          | 21                           | 1            | -0-                             | 22                     |
|                          | 6"          | 30                           | 1            | -0-                             | 31                     |
|                          | 8"          | 71                           | 4            | -0-                             | 75                     |
|                          | 10"         | 26                           | -0-          | -0-                             | 26                     |
|                          | 12"         | <u>25</u>                    | <u>4</u>     | <u>-0-</u>                      | <u>29</u>              |
| <b>TOTAL</b>             |             | <u>189</u>                   | <u>11</u>    | <u>-0-</u>                      | <u>200</u>             |
| <br><u>Fire Hydrants</u> |             | <br><u>64</u>                | <br><u>6</u> | <br><u>-0-</u>                  | <br><u>70</u>          |

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# **WASTEWATER OPERATION SECTION**

**ORANGE PARK SYSTEM**

UTILITY NAME: Kingsley Service CompanySYSTEM NAME: Orange ParkYEAR OF REPORT  
DECEMBER 31, 1991

## SCHEDULE OF YEAR END RATE BASE

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                                                                   | REF.<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|---------------------|-------------------------------------------------------------------------------------------------------|---------------------|------------------------------|
| 101                 | Utility Plant In Service -----                                                                        | S-3                 | \$20,093,198                 |
|                     | Less:                                                                                                 |                     |                              |
|                     | Nonused and Useful Plant (1) -----                                                                    |                     | -0-                          |
| 108.1               | Accumulated Depreciation -----                                                                        | S-8                 | 5,103,813                    |
| 110.1               | Accumulated Amortization -----                                                                        |                     | -0-                          |
| 271                 | Contributions In Aid of<br>Construction -----                                                         | S-4                 | 14,401,299                   |
| 252                 | Advances for Construction -----                                                                       | F-18                | -0-                          |
|                     | Subtotal -----                                                                                        |                     | \$ 588,086                   |
|                     | Additions:                                                                                            |                     |                              |
| 272                 | Accumulated Amortization of<br>Contributions In Aid of<br>Construction -----                          | S-5                 | 4,117,977                    |
|                     | Subtotal -----                                                                                        |                     | \$ 4,706,063                 |
|                     | Plus or Minus:                                                                                        |                     |                              |
| 114                 | Acquisition Adjustments (2) -----                                                                     | F-5                 | (11,516)                     |
| 115                 | Accumulated Amortization of<br>Acquisition Adjustments (2) -----                                      | F-5                 | 6,969                        |
|                     | Working Capital Allowance (3) -----                                                                   |                     | 203,166                      |
|                     | Other (Specify): Less portion of<br>Fleming Oaks STP Cost Allocated to<br>Heritage Farms System ----- |                     | (224,816)                    |
|                     | & Associated Accum. Depreciation -----                                                                |                     | 23,238                       |
|                     | RATE BASE -----                                                                                       |                     | \$ 4,703,104                 |
|                     | UTILITY OPERATING INCOME -----                                                                        |                     | \$ 212,237                   |
|                     | ACHIEVED RATE OF RETURN -----                                                                         |                     | 4.51 %                       |

## 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 CompanySYSTEM NAME: Orange ParkYEAR OF REPORT  
DECEMBER 31, 19<sup>91</sup>

## WASTEWATER OPERATING STATEMENT

| ACCT.<br>NO.<br>(a)      | ACCOUNT NAME<br>(b)                                               | CURRENT<br>YEAR<br>(c) | REF.<br>PAGE<br>(d) |
|--------------------------|-------------------------------------------------------------------|------------------------|---------------------|
| UTILITY OPERATING INCOME |                                                                   |                        |                     |
| 400                      | Operating Revenues _ _ _ _ _                                      | \$ 2,473,234           | S-10                |
| 401                      | Operating Expenses _ _ _ _ _                                      | \$ 1,625,326           | S-9                 |
| 403                      | Depreciation Expense _ _ _ _ _                                    | 154,889                | S-8                 |
| 406                      | Amortization of Utility Plant<br>Acquisition Adjustment _ _ _ _ _ | (369)                  |                     |
| 407                      | Amortization Expense _ _ _ _ _                                    | -0-                    |                     |
| 408.1                    | Taxes Other Than Income _ _ _ _ _                                 | 400,354                | F-16                |
| 409.1                    | Income Taxes _ _ _ _ _                                            | 47,272                 | F-16                |
| 410.10                   | Deferred Federal Income Taxes _ _ _ _ _                           | 31,722                 |                     |
| 410.11                   | Deferred State Income Taxes _ _ _ _ _                             | 5,429                  |                     |
| 411.10                   | Provision for Deferred Income Taxes -<br>Credit _ _ _ _ _         | (2,172)                |                     |
| 412.10                   | Investment Tax Credits Deferred to<br>Future Periods _ _ _ _ _    | -0-                    |                     |
| 412.11                   | Investment Tax Credits Restored to<br>Operating Income _ _ _ _ _  | (1,454)                |                     |
|                          | Utility Operating Expenses _ _ _ _ _                              | \$ 2,260,997           |                     |
|                          | Utility Operating Income _ _ _ _ _                                | \$ 212,237             |                     |
| 413                      | Income From Utility Plant Leased<br>to Others _ _ _ _ _           |                        |                     |
| 414                      | Gains (Losses) From Disposition of<br>Utility Property _ _ _ _ _  |                        |                     |
|                          | Total Utility Operating Income                                    | \$ 212,237             |                     |

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Page 3

**REFILM**



## 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 CompanySYSTEM NAME: Orange ParkYEAR OF REPORT  
DECEMBER 31, 1991

## SCHEDULE OF YEAR END RATE BASE

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                                                                   | REF.<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|---------------------|-------------------------------------------------------------------------------------------------------|---------------------|------------------------------|
| 101                 | Utility Plant In Service _ _ _ _ _                                                                    | S-3                 | \$ 20,093,198 _ _ _          |
|                     | Less:                                                                                                 |                     |                              |
|                     | Nonused and Useful Plant (1) _ _ _                                                                    |                     | -0-                          |
| 108.1               | Accumulated Depreciation _ _ _ _ _                                                                    | S-8                 | 5,103,813 _ _ _              |
| 110.1               | Accumulated Amortization _ _ _ _ _                                                                    |                     | -0-                          |
| 271                 | Contributions In Aid of<br>Construction _ _ _ _ _                                                     | S-4                 | 14,401,299 _ _ _             |
| 252                 | Advances for Construction _ _ _ _ _                                                                   | F-18                | -0-                          |
|                     | Subtotal _ _ _ _ _                                                                                    |                     | \$ 588,086                   |
|                     | Additions:                                                                                            |                     |                              |
| 272                 | Accumulated Amortization of<br>Contributions In Aid of<br>Construction _ _ _ _ _                      | S-5                 | 4,117,977                    |
|                     | Subtotal _ _ _ _ _                                                                                    |                     | \$ 4,706,063                 |
|                     | Plus or Minus:                                                                                        |                     |                              |
| 114                 | Acquisition Adjustments (2) _ _ _                                                                     | F-5                 | (11,516) _ _ _               |
| 115                 | Accumulated Amortization of<br>Acquisition Adjustments (2) _ _ _                                      | F-5                 | 6,969 _ _ _                  |
|                     | Working Capital Allowance (3) _ _ _                                                                   |                     | 203,166 _ _ _                |
|                     | Other (Specify): Less portion of<br>Fleming Oaks SIP Cost Allocated to<br>Heritage Farms System _ _ _ |                     | (224,816) _ _ _              |
|                     | & Associated Accum. Depreciation _ _ _                                                                |                     | 23,238 _ _ _                 |
|                     | RATE BASE _ _ _ _ _                                                                                   |                     | \$ 4,703,104                 |
|                     | UTILITY OPERATING INCOME _ _ _ _ _                                                                    |                     | \$ 212,237                   |
|                     | ACHIEVED RATE OF RETURN _ _ _ _ _                                                                     |                     | 4.51 %                       |

## 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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UTILITY NAME: Kingsley Service CompanySYSTEM NAME: Orange ParkYEAR OF REPORT  
DECEMBER 31, 19<sup>91</sup>

## WASTEWATER OPERATING STATEMENT

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                          | CURRENT<br>YEAR<br>(c) | REF.<br>PAGE<br>(d) |
|---------------------|--------------------------------------------------------------|------------------------|---------------------|
|                     | UTILITY OPERATING INCOME                                     |                        |                     |
| 400                 | Operating Revenues -----                                     | \$ 2,473,234           | S-10                |
| 401                 | Operating Expenses -----                                     | \$ 1,625,326           | S-9                 |
| 403                 | Depreciation Expense -----                                   | 154,889                | S-8                 |
| 406                 | Amortization of Utility Plant                                |                        |                     |
|                     | Acquisition Adjustment -----                                 | (369)                  |                     |
| 407                 | Amortization Expense -----                                   | -0-                    |                     |
| 408.1               | Taxes Other Than Income -----                                | 400,354                | F-16                |
| 409.1               | Income Taxes -----                                           | 47,272                 | F-16                |
| 410.10              | Deferred Federal Income Taxes -----                          | 31,722                 |                     |
| 410.11              | Deferred State Income Taxes -----                            | 5,429                  |                     |
| 411.10              | Provision for Deferred Income Taxes -<br>Credit -----        | (2,172)                |                     |
| 412.10              | Investment Tax Credits Deferred to<br>Future Periods -----   | -0-                    |                     |
| 412.11              | Investment Tax Credits Restored to<br>Operating Income ----- | (1,454)                |                     |
|                     | Utility Operating Expenses -----                             | \$ 2,260,997           |                     |
|                     | Utility Operating Income -----                               | \$ 212,237             |                     |
| 413                 | Income From Utility Plant Leased<br>to Others -----          |                        |                     |
| 414                 | Gains (Losses) From Disposition of<br>Utility Property ----- |                        |                     |
|                     | Total Utility Operating Income                               | \$ 212,237             |                     |

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UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
DECEMBER 31, 19 91SYSTEM NAME: Orange Park

## WASTEWATER UTILITY PLANT ACCOUNTS

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                        | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) |
|---------------------|--------------------------------------------|-------------------------|------------------|--------------------|
| 351                 | Organization                               | \$ -0-                  | \$ -             | \$ -               |
| 352                 | Franchises                                 | -0-                     | -                | -                  |
| 353                 | Land and Land Rights                       | 427,325                 | -                | -                  |
| 354                 | Structures and Improvements                | 1,077,310               | 20,020           | -                  |
| 360                 | Collection Sewers - Force                  | 2,421,678               | 645,481          | -                  |
| 361                 | Collection Sewers - Gravity                | 9,876,637               | 138,951          | -                  |
| 362                 | Special Collecting Structures              | 4,970                   | -                | -                  |
| 363                 | Services to Customers                      | 596,914                 | 11,317           | -                  |
| 364                 | Flow Measuring Devices                     | 3,095                   | -                | -                  |
| 365                 | Flow Measuring Installations               | -0-                     | -                | -                  |
| 370                 | Receiving Wells                            | 356,283                 | 38,396           | -                  |
| 371                 | Pumping Equipment                          | 910,033                 | 1,017            | -                  |
| 380                 | Treatment and Disposal Equip.              | 2,665,102               | 24,510           | -                  |
| 381                 | Plant Sewers                               | -0-                     | -                | -                  |
| 382                 | Outfall Sewer Lines                        | 515,322                 | -                | -                  |
| 389                 | Other Plant and Miscellaneous<br>Equipment | 9,218                   | -                | -                  |
| 390                 | Office Furniture and Equip.                | 101,286                 | 5,006            | -                  |
| 391                 | Transportation Equipment                   | 88,940                  | -                | -                  |
| 392                 | Stores Equipment                           | -0-                     | -                | -                  |
| 393                 | Tools, Shop and Garage Equip.              | 1,408                   | 2,386            | -                  |
| 394                 | Laboratory Equipment                       | 3,420                   | -                | -                  |
| 395                 | Power Operated Equipment                   | 23,976                  | 2,621            | -                  |
| 396                 | Communication Equipment                    | 20,851                  | -                | -                  |
| 397                 | Miscellaneous Equipment                    | -0-                     | -                | -                  |
| 398                 | Other Tangible Plant                       | 9,125                   | -                | -                  |
|                     | Total Wastewater Plant                     | \$ 19,112,893           | \$ 889,705       | \$ -0-             |
| 102                 | Utility Plant Leased to Others             | -0-                     | -                | -                  |
| 103                 | Property Held for Future Use               | -0-                     | -                | -                  |
| 104                 | Utility Plant Purchased or<br>Sold         | -0-                     | -                | -                  |
| 105                 | Construction Work in Progress              | 114,403                 | 90,600           | 114,403            |
| 106                 | Completed Construction Not<br>Classified   | -                       | -                | -                  |
|                     | Total Utility Plant                        | \$ 19,227,296           | \$ 980,305       | \$ 114,403         |

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

# WASTEWATER UTILITY PLANT MATRIX

| CURRENT<br>YEAR<br>(f) | .1<br>INTANGIBLE<br>PLANT<br>(g) | .2<br>COLLECTION<br>PLANT<br>(h) | .3<br>SYSTEM<br>PUMPING<br>PLANT<br>(i) | .4<br>TREATMENT<br>AND<br>DISPOSAL<br>PLANT<br>(j) | .5<br>GENERAL<br>PLANT<br>(k) |
|------------------------|----------------------------------|----------------------------------|-----------------------------------------|----------------------------------------------------|-------------------------------|
| \$ -0-                 | \$ -0-                           | \$XXXXXXXXXXXXX                  | \$XXXXXXXXXXXXX                         | \$XXXXXXXXXXXXX                                    | \$XXXXXXXXXXXXX               |
| -0-                    | -0-                              | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 427,325                | XXXXXXXXXXXXX                    | 61,376                           | 415                                     | 291,129                                            | 74,405                        |
| 1,097,330              | XXXXXXXXXXXXX                    | 10,696                           | 146,357                                 | 674,763                                            | 265,514                       |
| 3,067,159              | XXXXXXXXXXXXX                    | 3,067,159                        | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 10,015,588             | XXXXXXXXXXXXX                    | 10,015,588                       | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 4,970                  | XXXXXXXXXXXXX                    | 4,970                            | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 608,231                | XXXXXXXXXXXXX                    | 608,231                          | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 3,095                  | XXXXXXXXXXXXX                    | 3,095                            | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| -0-                    | XXXXXXXXXXXXX                    | -0-                              | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 394,679                | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | 394,679                                 | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 911,050                | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | 911,050                                 | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 2,689,612              | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | 2,689,612                                          | XXXXXXXXXXXXX                 |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | -0-                                                | XXXXXXXXXXXXX                 |
| 515,322                | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | 515,322                                            | XXXXXXXXXXXXX                 |
| 9,218                  | -0-                              | -0-                              | -0-                                     | 9,218                                              | XXXXXXXXXXXXX                 |
| 106,292                | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | 106,292                       |
| 88,940                 | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | 88,940                        |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | -0-                           |
| 3,794                  | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | 3,794                         |
| 3,420                  | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | 3,420                         |
| 26,597                 | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | 26,597                        |
| 20,851                 | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | 20,851                        |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | -0-                           |
| 9,125                  | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | 9,125                         |
| \$ 20,002,598          | \$ -0-                           | \$ 13,771,115                    | \$ 1,452,501                            | \$ 4,180,044                                       | \$ 598,938                    |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 90,600                 | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| \$ 20,093,198          | \$ -0-                           | \$ 13,771,115                    | \$ 1,452,501                            | \$ 4,180,044                                       | \$ 598,938                    |

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT  
DECEMBER 31, 19 91

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

| DESCRIPTION<br>(a)                                                                                           | WASTEWATER<br>(b)      |
|--------------------------------------------------------------------------------------------------------------|------------------------|
| Balance first of year                                                                                        | \$ 14,178,955          |
| Add credits during year:                                                                                     |                        |
| Contributions received from<br>Capacity, Main Extension<br>and Customer Connection<br>Charges (Schedule "A") | \$ 27,096              |
| Contributions received from<br>Developer or Contractor<br>Agreements in cash or<br>property (Schedule "B")   | 195,248                |
| Total Credits                                                                                                | \$ 222,344             |
| Less debits charged during the<br>year (All debits charged<br>during the year must be<br>explained below)    | \$                     |
| Total Contributions In Aid of<br>Construction                                                                | \$ 14,401,299<br>===== |

Explain all debits charged to Account 271 below:



UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT  
DECEMBER 31, 1991

**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<br>(a)                 | WASTEWATER<br>(b) |
|------------------------------------|-------------------|
| Balance first of year              | \$ 3,660,693      |
| Dedits during year:                |                   |
| Accruals charged to Account<br>272 | \$ 457,284        |
| Other debits (specify):            |                   |
| -----                              | -----             |
| -----                              | -----             |
| Total debits                       | \$ 457,284        |
| Credits during year (specify):     |                   |
| -----                              | \$ -----          |
| -----                              | -----             |
| Total Credits                      | \$ -0-            |
| Balance end of year                | \$ 4,117,977      |

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT  
DECEMBER 31, 1991

## 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 CompanyYEAR OF REPORT  
DECEMBER 31, 19 91SYSTEM NAME: Orange Park

## BASIS FOR WASTEWATER DEPRECIATION CHARGES

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                               | AVERAGE<br>SERVICE<br>LIFE IN<br>YEARS<br>(c) | AVERAGE<br>NET<br>SALVAGE IN<br>PERCENT<br>(d) | DEPRECIATION<br>RATE APPLIED<br>IN PERCENT<br>(100% - d)/ c<br>(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<br>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<br>Depreciation Rate * | 31 1/4<br>=====                               | -0- %<br>=====                                 | 3.2%<br>=====                                                      |

\* 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, 1991

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                              | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d+e)<br>(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<br>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<br>Plant In Service | \$ 4,491,640                              | \$ 612,173      | \$ -                      | \$ 612,173                       |

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

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UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
DECEMBER 31, 1991SYSTEM NAME: Orange Park

## WASTEWATER UTILITY EXPENSE ACCOUNTS

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                                      | CURRENT<br>YEAR<br>(c) | .1<br>COLLECTION<br>EXPENSES -<br>OPERATIONS<br>(d) | .2<br>COLLECTION<br>EXPENSES -<br>MAINTENANCE<br>(e) |
|---------------------|--------------------------------------------------------------------------|------------------------|-----------------------------------------------------|------------------------------------------------------|
| 701                 | Salaries and Wages - Employees                                           | \$ 407,848             | \$ 30,578                                           | \$ 53,602                                            |
| 703                 | Salaries and Wages - Officers,<br>Directors and Majority<br>Stockholders | 90,939                 | -0-                                                 | -0-                                                  |
| 704                 | Employee Pensions and Benefits                                           | 50,199                 | -0-                                                 | -0-                                                  |
| 710                 | Purchased Sewage Treatment                                               | -0-                    | XXXXXXXXXXXXXXXX                                    | XXXXXXXXXXXXXXXX                                     |
| 711                 | Sludge Removal Expense                                                   | 67,129                 | XXXXXXXXXXXXXXXX                                    | XXXXXXXXXXXXXXXX                                     |
| 715                 | Purchased Power                                                          | 361,267                | -0-                                                 | XXXXXXXXXXXXXXXX                                     |
| 716                 | Fuel for Power Purchased                                                 | 1,729                  | -0-                                                 | XXXXXXXXXXXXXXXX                                     |
| 718                 | Chemicals                                                                | 40,373                 | -0-                                                 | -0-                                                  |
| 720                 | Materials and Supplies                                                   | 186,928                | 14                                                  | 8,207                                                |
| 731                 | Contractual Services - Eng.                                              | 7,454                  | -0-                                                 | -0-                                                  |
| 732                 | Contractual Services - Acct.                                             | 5,013                  | -0-                                                 | -0-                                                  |
| 733                 | Contractual Services - Legal                                             | 16,272                 | -0-                                                 | -0-                                                  |
| 734                 | Contractual Services -<br>Management Fees                                | 80,964                 | -0-                                                 | -0-                                                  |
| 735                 | Contractual Services - Other                                             | 187,245                | -0-                                                 | 85,826                                               |
| 741                 | Rental of Building/Real<br>Property                                      | 871                    | 871                                                 | -0-                                                  |
| 742                 | Rental of Equipment                                                      | 2,687                  | -0-                                                 | 162                                                  |
| 750                 | Transportation Expenses                                                  | 29,962                 | 9,061                                               | -0-                                                  |
| 756                 | Insurance - Vehicle                                                      | 8,943                  | -0-                                                 | -0-                                                  |
| 757                 | Insurance - General Liability                                            | 9,741                  | -0-                                                 | -0-                                                  |
| 758                 | Insurance - Workman's<br>Compensation                                    | 12,810                 | -0-                                                 | -0-                                                  |
| 759                 | Insurance - Other                                                        | -0-                    | -0-                                                 | -0-                                                  |
| 760                 | Advertising Expense                                                      | -0-                    | XXXXXXXXXXXXXXXX                                    | XXXXXXXXXXXXXXXX                                     |
| 766                 | Regulatory Commission Expenses<br>- Amortization of Rate Case<br>Expense | -0-                    | XXXXXXXXXXXXXXXX                                    | XXXXXXXXXXXXXXXX                                     |
| 767                 | Regulatory Commission Expenses<br>- Other                                | -0-                    | -0-                                                 | -0-                                                  |
| 770                 | Bad Debt Expense                                                         | 13,070                 | XXXXXXXXXXXXXXXX                                    | XXXXXXXXXXXXXXXX                                     |
| 775                 | Miscellaneous Expenses                                                   | 43,882                 | 28                                                  | -0-                                                  |
|                     | Total Wastewater Utility<br>Expenses                                     | \$ 1,625,326           | \$ 40,552                                           | \$ 147,804                                           |
|                     |                                                                          | =====                  | =====                                               | =====                                                |

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# WASTEWATER EXPENSE ACCOUNT MATRIX

| .3<br>PUMPING<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>PUMPING<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TREATMENT &<br>DISPOSAL<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TREATMENT &<br>DISPOSAL<br>EXPENSES -<br>MAINTENANCE<br>(i) | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMINISTRATIVE<br>& GENERAL<br>EXPENSES<br>(k) |
|--------------------------------------------------|---------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------|
| \$ 52,523                                        | \$ 16,548                                         | \$ 116,198                                                       | \$ 19,067                                                         | \$ 28,724                                    | \$ 20,608                                            |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 20,939                                               |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 50,199                                               |
| XXXXXXXXXXXXXXXX                                 | XXXXXXXXXXXXXXXX                                  | -0-                                                              | XXXXXXXXXXXXXXXX                                                  | XXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXX                                     |
| XXXXXXXXXXXXXXXX                                 | XXXXXXXXXXXXXXXX                                  | 67,129                                                           | -0-                                                               | XXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXX                                     |
| 113,886                                          | XXXXXXXXXXXXXXXX                                  | 244,291                                                          | XXXXXXXXXXXXXXXX                                                  | -0-                                          | 3,090                                                |
| 104                                              | XXXXXXXXXXXXXXXX                                  | 1,625                                                            | XXXXXXXXXXXXXXXX                                                  | -0-                                          | -0-                                                  |
| 103                                              | -0-                                               | 40,270                                                           | -0-                                                               | XXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXX                                     |
| 647                                              | 36,350                                            | 29,621                                                           | 76,420                                                            | 18,761                                       | 16,908                                               |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 7,454                                                |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 5,013                                                |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 16,272                                               |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 80,964                                               |
| 10,260                                           | 34,005                                            | 6,068                                                            | 34,285                                                            | 302                                          | 16,499                                               |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | -0-                                                  |
| -0-                                              | 102                                               | -0-                                                              | -0-                                                               | 2,416                                        | -0-                                                  |
| 9,503                                            | -0-                                               | 9,950                                                            | 1,088                                                             | -0-                                          | 360                                                  |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 8,943                                                |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 9,741                                                |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 12,810                                               |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | -0-                                                  |
| XXXXXXXXXXXXXXXX                                 | XXXXXXXXXXXXXXXX                                  | XXXXXXXXXXXXXXXX                                                 | XXXXXXXXXXXXXXXX                                                  | XXXXXXXXXXXXXXXX                             | -0-                                                  |
| XXXXXXXXXXXXXXXX                                 | XXXXXXXXXXXXXXXX                                  | XXXXXXXXXXXXXXXX                                                 | XXXXXXXXXXXXXXXX                                                  | XXXXXXXXXXXXXXXX                             | -0-                                                  |
| XXXXXXXXXXXXXXXX                                 | XXXXXXXXXXXXXXXX                                  | XXXXXXXXXXXXXXXX                                                 | XXXXXXXXXXXXXXXX                                                  | XXXXXXXXXXXXXXXX                             | -0-                                                  |
| XXXXXXXXXXXXXXXX                                 | XXXXXXXXXXXXXXXX                                  | XXXXXXXXXXXXXXXX                                                 | XXXXXXXXXXXXXXXX                                                  | XXXXXXXXXXXXXXXX                             | -0-                                                  |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | -0-                                                  |
| XXXXXXXXXXXXXXXX                                 | XXXXXXXXXXXXXXXX                                  | XXXXXXXXXXXXXXXX                                                 | XXXXXXXXXXXXXXXX                                                  | 13,070                                       | XXXXXXXXXXXXXXXX                                     |
| 16,647                                           | -0-                                               | 12,925                                                           | 1,688                                                             | 5,870                                        | 6,724                                                |
| \$ 203,673                                       | \$ 87,005                                         | \$ 528,077                                                       | \$ 132,548                                                        | \$ 69,143                                    | \$ 416,524                                           |

S-9(b)

UTILITY NAME: Kingsley Service CompanySYSTEM NAME: Orange ParkYEAR OF REPORT  
DECEMBER 31, 1991

## WASTEWATER OPERATING REVENUE

| ACCT.<br>NO.<br>(a) | DESCRIPTION<br>(b)                  | BEGINNING<br>YEAR NO.<br>CUSTOMERS<br>(c) | YEAR END<br>NUMBER<br>CUSTOMERS<br>(d) | AMOUNTS<br>(e) |
|---------------------|-------------------------------------|-------------------------------------------|----------------------------------------|----------------|
|                     | Operating Revenues:                 |                                           |                                        |                |
|                     | Flat Rate Revenues:                 |                                           |                                        |                |
| 521.1               | Residential Revenues                | 4                                         | 43                                     | \$ 6,078       |
| 521.2               | Commercial Revenues                 | -0-                                       | -                                      | -              |
| 521.3               | Industrial Revenues                 | -0-                                       | -                                      | -              |
| 521.4               | Revenues From Public Authorities    | -0-                                       | -                                      | -              |
| 521.5               | Multiple Family Dwelling Revenues   | 70                                        | 1                                      | 5,541          |
| 521.6               | Other Revenues                      | -0-                                       | -                                      | -              |
|                     | Total Flat Rate Revenues            | 74                                        | 44                                     | \$ 11,619      |
|                     | Measured Revenues:                  |                                           |                                        |                |
| 522.1               | Residential Revenues                | 9,869                                     | 10,221                                 | \$ 1,700,227   |
| 522.2               | Commercial Revenues                 | 916                                       | 923                                    | 759,138        |
| 522.3               | Industrial Revenues                 | -0-                                       | -0-                                    | -              |
| 522.4               | Revenues From Public Authorities    | -0-                                       | -0-                                    | -              |
| 522.5               | Multiple Family Dwelling Revenues   | -0-                                       | -0-                                    | -              |
|                     | Total Measured Revenues             | 10,785                                    | 11,144                                 | \$ 2,459,365   |
| 523                 | Revenues From Public Authorities    | -0-                                       | -0-                                    | \$ -0-         |
| 524                 | Revenues From Other Systems         | -0-                                       | -0-                                    | -0-            |
| 525                 | Interdepartmental Revenues          | -0-                                       | -0-                                    | -0-            |
|                     | Totals                              | 10,859                                    | 11,188                                 | \$ 2,470,984   |
|                     | Other Wastewater Revenues:          |                                           |                                        |                |
| 530                 | Guaranteed Revenues                 | -                                         | -                                      | \$ -0-         |
| 531                 | Sale Of Sludge                      | -                                         | -                                      | -0-            |
| 532                 | Forfeited Discounts                 | -                                         | -                                      | -0-            |
| 534                 | Rents From Sewer Property           | -                                         | -                                      | -0-            |
| 535                 | Interdepartmental Rents             | -                                         | -                                      | -0-            |
| 536                 | Other Sewer Revenues                | -                                         | -                                      | 2,250          |
|                     | Total Other Wastewater Revenues     | -                                         | -                                      | \$ 2,250       |
|                     | Total Wastewater Operating Revenues | -                                         | -                                      | \$ 2,473,234   |



YEAR OF REPORT  
DECEMBER 31, 1991

## PUMPING EQUIPMENT

[illegible]

## SERVICE CONNECTIONS

| TYPE (PVC, VCP, ETC.)                                  | SIZE (INCHES) | END OF YEAR<br># CONNECTIONS |
|--------------------------------------------------------|---------------|------------------------------|
| Miller ST. STP VCP & PVC                               | 4" & 6"       | 10,921                       |
|                                                        |               |                              |
|                                                        |               |                              |
| **Fleming Oaks STP VCP & PVC                           | 4" & 6"       | **2,702                      |
|                                                        |               |                              |
| Fleming Oaks STP serves the Heritage Farms System.     |               |                              |
| 1,060 of the 2,702 connections are for Heritage Farms. |               |                              |
|                                                        |               |                              |
|                                                        |               |                              |
|                                                        |               |                              |
|                                                        |               |                              |



UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT  
DECEMBER 31, 1991

COLLECTING MAINS

| COLLECTING MAINS: **See page S-12A   |       |       |       |       |       |       |
|--------------------------------------|-------|-------|-------|-------|-------|-------|
| Size (inches) _____                  | _____ | _____ | _____ | _____ | _____ | _____ |
| Type of main _____                   | _____ | _____ | _____ | _____ | _____ | _____ |
| Length of main (nearest foot): _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| End of year _____                    | _____ | _____ | _____ | _____ | _____ | _____ |

FORCE MAINS

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

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**Kingsley Service Company - Orange Park System**

**December 31, 1991**

**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, 1650 Gal. Poly Vinyl Tank for Iron Storage and 1 Chemical Feeder Pump Model 45M5 110 Volt

**#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 Ingram Product's

**#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, Air Compressor - Ingram Product's

**Kingsley Service Company - Orange Park System**

**December 31, 1991**

**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 Raddedy 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, 1991**

**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, 1650 Poly Vinyl Tank for Iron Storage, 1 Chemical Feeder Pump Model 45M5, 110 Volt

Pump No. 2, Gorman-Rupp, 4" -T4A3B, 225 GPM @ 80' TDH, 30 H.P., Lincoln Serial #378522, 230/460 Volt

**#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 Chlorination - Advance Model 480 Chlorinator with W/T Injector

**#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, 1991**

**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 #P25C12AFU 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, 1 Chemical Feeder Pump Model 45M5, No Tank

**#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, 1991  
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 #841148

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  
1 1650 Poly Vinly Tank for Iron Storage, 1 Chemical Feeder Pump Model 45M5, 110 Volt

#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, 1991

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, 1991**

**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 (OUT OF SERVICE)

**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<br/>Diameter</u> | <u>Beginning<br/>of Year</u> | <u>Added<br/>During Year</u> | <u>Retired<br/>During Year</u> | <u>End of<br/>Year</u> |
|--------------------------|--------------------------|------------------------------|------------------------------|--------------------------------|------------------------|
| <b>Collecting Mains:</b> |                          |                              |                              |                                |                        |
| 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                       | 18                           | -0-                            | 33,847                 |
| 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                        | 99                           | -0-                            | 2,144                  |
| PVC                      | 6"                       | 45,531                       | 2,360                        | -0-                            | 47,891                 |
| PVC                      | 8"                       | 310,518                      | 8,861                        | -0-                            | 319,379                |
| PVC                      | 10"                      | 26,834                       | -0-                          | -0-                            | 26,834                 |
| PVC                      | 12"                      | <u>1,995</u>                 | <u>-0-</u>                   | <u>-0-</u>                     | <u>1,995</u>           |
| <b>TOTAL</b>             |                          | <u><b>867,447</b></u>        | <u><b>11,338</b></u>         | <u><b>-0-</b></u>              | <u><b>878,785</b></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 |



December 31, 1991

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

| <u>Description</u> | <u>Pipe<br/>Diameter</u> | <u>Beginning<br/>of Year</u> | <u>Added<br/>During Year</u> | <u>Retired<br/>During Year</u> | <u>End of<br/>Year</u> |
|--------------------|--------------------------|------------------------------|------------------------------|--------------------------------|------------------------|
| 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"                       | 1,125                        | 1,000                        | -0-                            | 2,125                  |
| PVC                | 3"                       | 20                           | -0-                          | -0-                            | 20                     |
| PVC                | 4"                       | 10,908                       | -0-                          | -0-                            | 10,908                 |
| PVC                | 6"                       | 43,764                       | -0-                          | -0-                            | 43,764                 |

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December 31, 1991

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

| Description               | Pipe Diameter | Beginning of Year | Added During Year | Retired During Year | End of Year    |
|---------------------------|---------------|-------------------|-------------------|---------------------|----------------|
| PVC                       | 8"            | 45,764            | -0-               | -0-                 | 45,764         |
| PVC                       | 10"           | 1,906             | -0-               | -0-                 | 1,906          |
| PVC                       | 12"           | 29,774            | 140               | -0-                 | 29,914         |
| PVC                       | 16"           | <u>9,135</u>      | <u>12,660</u>     | <u>-0-</u>          | <u>21,795</u>  |
| TOTAL                     |               | <u>223,886</u>    | <u>13,800</u>     | <u>-0-</u>          | <u>237,686</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"            | 4                 | -0-               | -0-                 | 4              |
|                           | 3"            | 2                 | -0-               | -0-                 | 2              |
|                           | 4"            | 6                 | -0-               | -0-                 | 6              |
|                           | 6"            | 40                | 1                 | -0-                 | 41             |
|                           | 8"            | 28                | -0-               | -0-                 | 28             |
|                           | 10"           | 5                 | -0-               | -0-                 | 5              |
|                           | 12"           | 20                | 2                 | -0-                 | 22             |
|                           | 16"           | <u>3</u>          | <u>2</u>          | <u>-0-</u>          | <u>5</u>       |
| TOTAL                     |               | <u>108</u>        | <u>5</u>          | <u>-0-</u>          | <u>113</u>     |
| Manholes                  |               | <u>3,147</u>      | <u>42</u>         | <u>-0-</u>          | <u>3,189</u>   |

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT  
DECEMBER 31, 1991

SYSTEM NAME: Orange Park,

TREATMENT PLANT

|                                 |                          |  |  |
|---------------------------------|--------------------------|--|--|
| Manufacturer                    |                          |  |  |
| Type                            | SEE PAGES S-13A to S-13I |  |  |
| "Steel" or "Concrete"           |                          |  |  |
| Total Capacity                  |                          |  |  |
| Average Daily Flow              |                          |  |  |
| Effluent Disposal               |                          |  |  |
| Total Gallons of Sewage Treated | ** 1,546,585,000         |  |  |

OTHER WASTEWATER SYSTEM INFORMATION

1. Maximum number of ERC's \* which can be served. 5,970,000 / 275 = 21,709
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. See S-13A to S-13I
4. 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 construction in late 1992 or early 1993.
5. If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following: N/A
  - 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? 90 %

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

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

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

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UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Orange Park

YEAR OF REPORT  
DECEMBER 31, 19 91

METERS AND CALCULATION OF METER EQUIVALENTS

| METER<br>SIZE<br>(a) | TYPE OF<br>METER*<br>(b) | EQUIVALENT<br>FACTOR<br>(c) | NUMBER OF METERED<br>WASTEWATER CONNECTIONS |                       | TOTAL NUMBER<br>OF METER<br>EQUIVALENTS<br>(c x e)<br>(f) |
|----------------------|--------------------------|-----------------------------|---------------------------------------------|-----------------------|-----------------------------------------------------------|
|                      |                          |                             | START<br>OF YEAR<br>(d)                     | END<br>OF YEAR<br>(e) |                                                           |
| 5/8"                 | D                        | 1.0                         | 10,795                                      | 11,113                | 11,113                                                    |
| 3/4"                 | D                        | 1.5                         | 258                                         | 260                   | 650                                                       |
| 1"                   | D                        | 2.5                         | 150                                         | 151                   | 755                                                       |
| 1 1/2"               | D, T                     | 5.0                         | 118                                         | 119                   | 952                                                       |
| 2"                   | D, C, T                  | 8.0                         | 3                                           | 3                     | 45                                                        |
| 3"                   | D                        | 15.0                        | 7                                           | 7                     | 112                                                       |
| 3"                   | C                        | 16.0                        | 5                                           | 6                     | 150                                                       |
| 3"                   | T                        | 17.5                        | 5                                           | 4                     | 200                                                       |
| 4"                   | D, C                     | 25.0                        | 1                                           | 1                     | 80                                                        |
| 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:               |                          |                             | 11,342                                      | 11,664                | 14,057                                                    |

\* D = Displacement  
C = Compound  
T = Turbine

CALCULATIONS OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left( \frac{** 1,546,585,000}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 275 \text{ gpd} = 15,408$$

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

Kingsley Service Company  
Orange Park and Heritage Farms System  
TREATMENT PLANT AND ASSOCIATED FACILITIES - SCHEDULE S-13  
December 31, 1991

FLEMING OAKS SEWAGE TREATMENT PLANT

720,000 G.P.D. Sewage Treatment Plant  
Present Average Daily Flow - 417,000 G.P.D. (1991)  
Highest Daily Flow 778,000 (June 1991)  
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 #1 Motor  
Baldor - M3218T  
Spec. 36B0IY46  
Frame 184T; Series F1084  
H.P. 5; 208/230/460 Volts  
RPM - 1725

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

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

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

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, 1991

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 8MCDV 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, 1991

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, 1991

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 U287573  
"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, 1991**

**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 3.624 M.G.D. for Dec. 1991**

**Highest Daily Flow 5.316 M.G.D. (Oct. 1991)**

**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 (6.0 M.G.D. Capacity) Concrete**

**Vacuum Type**

**Digester - 1 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, 1991**

**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, 1991

**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

Surge Tanks:

2 concrete 60' diameter 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 Aero 2 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, 1991**

**MILLER STREET**

**Sludge Bed Conveyor System:** (Installed July 1977)

Model #31 Stone Conveyor, 47' 0" x 18" 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, 668B115V02, 120 volts connected to Flow Meter.

**Dechlorination Equipment:**

Installed September 20, 1990  
Two each Wallace and Tiernan Sulfurnators, (Dechlorination)  
Serial No. AT29460 Model U28573 "V" Notch 50 lb./Day

Two each Wallace and Tiernan Duel Scale 150 lb.  
Installed in a 12' x 5' wood insulated building



Kingsley Service Company - Orange Park System  
TREATMENT PLANT AND ASSOCIATED FACILITIES - SCHEDULE S-13  
December 31, 1991

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  
Oven - Fisher, mdl. 500, serial 162  
Temperature safety untind, mdl 22R, serial 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 AYDG180D 1/3 H.P., 1725 RPM, 115 volts single phase  
Incubator - Precision Scientific, model 815

**WASTEWATER  
OPERATION  
SECTION**

**HERITAGE FARMS**

## 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 CompanySYSTEM NAME: Heritage FarmsYEAR OF REPORT  
DECEMBER 31, 1991

## SCHEDULE OF YEAR END RATE BASE

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                                              | REF.<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|---------------------|----------------------------------------------------------------------------------|---------------------|------------------------------|
| 101                 | Utility Plant In Service _ _ _ _ _                                               | S-3                 | \$ 1,884,783                 |
|                     | Less:                                                                            |                     |                              |
|                     | Nonused and Useful Plant (1) _ _ _                                               |                     | -0-                          |
| 108.1               | Accumulated Depreciation _ _ _ _                                                 | S-8                 | 362,375                      |
| 110.1               | Accumulated Amortization _ _ _ _                                                 |                     | -0-                          |
| 271                 | Contributions In Aid of<br>Construction _ _ _ _ _                                | S-4                 | 1,821,517                    |
| 252                 | Advances for Construction _ _ _ _                                                | F-18                | -0-                          |
|                     | Subtotal _ _ _ _ _                                                               |                     | \$ (299,109)                 |
|                     | Additions:                                                                       |                     |                              |
| 272                 | Accumulated Amortization of<br>Contributions In Aid of<br>Construction _ _ _ _ _ | S-5                 | 321,908                      |
|                     | Subtotal _ _ _ _ _                                                               |                     | \$ 22,799                    |
|                     | Plus or Minus:                                                                   |                     |                              |
| 114                 | Acquisition Adjustments (2) _ _ _                                                | F-5                 | See F-5 -0-                  |
| 115                 | Accumulated Amortization of<br>Acquisition Adjustments (2) _ _ _                 | F-5                 | See F-5 -0-                  |
|                     | Working Capital Allowance (3) _ _ _                                              |                     | 11,393                       |
|                     | Other (Specify):                                                                 |                     |                              |
|                     | <u>41.16% of Fleming Oaks STP Cost</u>                                           |                     | <u>224,816</u>               |
|                     | <u>And Associated Accumulated Depreciation</u>                                   |                     | <u>(23,238)</u>              |
|                     | RATE BASE _ _ _ _ _                                                              |                     | \$ 235,770                   |
|                     | UTILITY OPERATING INCOME _ _ _ _                                                 |                     | \$ 11,867                    |
|                     | ACHIEVED RATE OF RETURN _ _ _ _                                                  |                     | 5.03 %                       |

## 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)

S-1

UTILITY NAME: Kingsley Service CompanySYSTEM NAME: Heritage FarmsYEAR OF REPORT  
DECEMBER 31, 19 91

## WASTEWATER OPERATING STATEMENT

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                               | CURRENT<br>YEAR<br>(c) | REF.<br>PAGE<br>(d) |
|---------------------|-------------------------------------------------------------------|------------------------|---------------------|
|                     | UTILITY OPERATING INCOME                                          |                        |                     |
| 400                 | Operating Revenues _ _ _ _ _                                      | \$ 138,788             | S-10                |
| 401                 | Operating Expenses _ _ _ _ _                                      | \$ 91,145              | S-9                 |
| 403                 | Depreciation Expense _ _ _ _ _                                    | 2,095                  | S-8                 |
| 406                 | Amortization of Utility Plant<br>Acquisition Adjustment _ _ _ _ _ | (2,714)                |                     |
| 407                 | Amortization Expense _ _ _ _ _                                    | -0-                    |                     |
| 408.1               | Taxes Other Than Income _ _ _ _ _                                 | 22,451                 | F-16                |
| 409.1               | Income Taxes _ _ _ _ _                                            | 4,162                  | F-16                |
| 410.10              | Deferred Federal Income Taxes _ _ _ _ _                           | 8,384                  |                     |
| 410.11              | Deferred State Income Taxes _ _ _ _ _                             | 1,434                  |                     |
| 411.10              | Provision for Deferred Income Taxes -<br>Credit _ _ _ _ _         | (17)                   |                     |
| 412.10              | Investment Tax Credits Deferred to<br>Future Periods _ _ _ _ _    | -0-                    |                     |
| 412.11              | Investment Tax Credits Restored to<br>Operating Income _ _ _ _ _  | (19)                   |                     |
|                     | Utility Operating Expenses _ _ _ _ _                              | \$ 126,921             |                     |
|                     | Utility Operating Income _ _ _ _ _                                | \$ 11,867              |                     |
| 413                 | Income From Utility Plant Leased<br>to Others _ _ _ _ _           |                        |                     |
| 414                 | Gains (Losses) From Disposition of<br>Utility Property _ _ _ _ _  |                        |                     |
|                     | Total Utility Operating Income                                    | \$ 11,867              |                     |

S-2

Page 3

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
DECEMBER 31, 19 91SYSTEM NAME: Heritage Farms

## WASTEWATER UTILITY PLANT ACCOUNTS

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                        | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(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                 | 457              |                    |
| 361                 | Collection Sewers - Gravity                | 1,014,747               | 62,747           |                    |
| 362                 | Special Collecting Structures              | -0-                     |                  |                    |
| 363                 | Services to Customers                      | 40,868                  | 6,312            |                    |
| 364                 | Flow Measuring Devices                     | -0-                     |                  |                    |
| 365                 | Flow Measuring Installations               | -0-                     |                  |                    |
| 370                 | Receiving Wells                            | 61,932                  | 20,137           |                    |
| 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<br>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                     | \$ 1,795,130            | \$ 89,653        | \$ -0-             |
| 102                 | Utility Plant Leased to Others             | -0-                     |                  |                    |
| 103                 | Property Held for Future Use               | -0-                     |                  |                    |
| 104                 | Utility Plant Purchased or<br>Sold         | -0-                     |                  |                    |
| 105                 | Construction Work in Progress              | -0-                     |                  |                    |
| 106                 | Completed Construction Not<br>Classified   | -0-                     |                  |                    |
|                     | Total Utility Plant                        | \$ 1,795,130            | \$ 89,653        | \$ -0-             |

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



# WASTEWATER UTILITY PLANT MATRIX

| CURRENT<br>YEAR<br>(f) | .1<br>INTANGIBLE<br>PLANT<br>(g) | .2<br>COLLECTION<br>PLANT<br>(h) | .3<br>SYSTEM<br>PUMPING<br>PLANT<br>(i) | .4<br>TREATMENT<br>AND<br>DISPOSAL<br>PLANT<br>(j) | .5<br>GENERAL<br>PLANT<br>(k) |
|------------------------|----------------------------------|----------------------------------|-----------------------------------------|----------------------------------------------------|-------------------------------|
| \$ -0-                 | \$ -0-                           | \$XXXXXXXXXXXXX                  | \$XXXXXXXXXXXXX                         | \$XXXXXXXXXXXXX                                    | \$XXXXXXXXXXXXX               |
| -0-                    | -0-                              | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 4,795                  | XXXXXXXXXXXXX                    | 144                              | -0-                                     | 4,651                                              | -0-                           |
| 72,220                 | XXXXXXXXXXXXX                    | -0-                              | -0-                                     | 72,220                                             | -0-                           |
| 472,150                | XXXXXXXXXXXXX                    | 472,150                          | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 1,077,494              | XXXXXXXXXXXXX                    | 1,077,494                        | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| -0-                    | XXXXXXXXXXXXX                    | -0-                              | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 47,180                 | XXXXXXXXXXXXX                    | 47,180                           | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| -0-                    | XXXXXXXXXXXXX                    | -0-                              | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| -0-                    | XXXXXXXXXXXXX                    | -0-                              | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 82,069                 | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | 82,069                                  | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 91,686                 | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | 91,686                                  | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| 37,189                 | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | 37,189                                             | XXXXXXXXXXXXX                 |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | -0-                                                | XXXXXXXXXXXXX                 |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | -0-                                                | 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-                           |
| \$ 1,884,783           | \$ -0-                           | \$ 1,596,968                     | \$ 173,755                              | \$ 114,060                                         | \$ -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                 |
| -0-                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                    | XXXXXXXXXXXXX                           | XXXXXXXXXXXXX                                      | XXXXXXXXXXXXX                 |
| \$ 1,884,783           | \$ -0-                           | \$ 1,596,968                     | \$ 173,755                              | \$ 114,060                                         | \$ -0-                        |

UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT  
DECEMBER 31, 19 91

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

| DESCRIPTION<br>(a)                                                                                  | WASTEWATER<br>(b) |
|-----------------------------------------------------------------------------------------------------|-------------------|
| Balance first of year                                                                               | \$ 1,717,885      |
| Add credits during year:                                                                            |                   |
| Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A") | \$ 15,699         |
| Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")   | 87,933            |
| Total Credits                                                                                       | \$ 103,632        |
| Less debits charged during the year (All debits charged during the year must be explained below)    | \$                |
| Total Contributions In Aid of Construction                                                          | \$ 1,821,517      |
|                                                                                                     | =====             |

Explain all debits charged to Account 271 below:

UTILITY NAME: Kingsley Service Company

YEAR OF REPORT  
DECEMBER 31, 19 91

SYSTEM NAME: Heritage Farms

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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Plant Capacity               | 52                              | \$ 300.00                       | \$ 15,699     |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
| Total Credits                |                                 |                                 | \$ 15,699     |
|                              |                                 |                                 | =====         |

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

| DESCRIPTION<br>(a)                 | WASTEWATER<br>(b) |
|------------------------------------|-------------------|
| Balance first of year              | \$ 265,278        |
| Debits during year:                |                   |
| Accruals charged to Account<br>272 | \$ 56,630         |
| Other debits (specify):            |                   |
|                                    |                   |
|                                    |                   |
| Total debits                       | \$ 56,630         |
| Credits during year (specify):     |                   |
|                                    | \$                |
|                                    |                   |
| Total Credits                      | \$ -0-            |
| Balance end of year                | \$ 321,908        |
|                                    | =====             |



UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT  
DECEMBER 31, 19<sup>91</sup>

## 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, 1991

BASIS FOR WASTEWATER DEPRECIATION CHARGES

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                               | AVERAGE<br>SERVICE<br>LIFE IN<br>YEARS<br>(c) | AVERAGE<br>NET<br>SALVAGE IN<br>PERCENT<br>(d) | DEPRECIATION<br>RATE APPLIED<br>IN PERCENT<br>(100% - d)/ c<br>(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<br>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<br>Depreciation Rate * | 31 1/4<br>=====                               | -0- %<br>=====                                 | 3.2 %<br>=====                                                     |

\* 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, 1991

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                              | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d+e)<br>(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<br>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<br>Plant In Service | \$ 303,650                                | \$ 58,725       | \$ -0-                    | \$ 58,725                        |

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

S-8(a)

Page 10



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

[illegible]

**S-8(b)**

Page 11

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT  
DECEMBER 31, 1991SYSTEM NAME: Heritage Farms

## WASTEWATER UTILITY EXPENSE ACCOUNTS

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                                      | CURRENT<br>YEAR<br>(c) | .1<br>COLLECTION<br>EXPENSES -<br>OPERATIONS<br>(d) | .2<br>COLLECTION<br>EXPENSES -<br>MAINTENANCE<br>(e) |
|---------------------|--------------------------------------------------------------------------|------------------------|-----------------------------------------------------|------------------------------------------------------|
| 701                 | Salaries and Wages - Employees                                           | \$ 22,871              | \$ 1,715                                            | \$ 3,006                                             |
| 703                 | Salaries and Wages - Officers,<br>Directors and Majority<br>Stockholders | 5,100                  | -0-                                                 | -0-                                                  |
| 704                 | Employee Pensions and Benefits                                           | 2,815                  | -0-                                                 | -0-                                                  |
| 710                 | Purchased Sewage Treatment                                               | -0-                    | XXXXXXXXXXXXXXXX                                    | XXXXXXXXXXXXXXXX                                     |
| 711                 | Sludge Removal Expense                                                   | 3,764                  | XXXXXXXXXXXXXXXX                                    | XXXXXXXXXXXXXXXX                                     |
| 715                 | Purchased Power                                                          | 20,258                 | -0-                                                 | XXXXXXXXXXXXXXXX                                     |
| 716                 | Fuel for Power Purchased                                                 | 97                     | -0-                                                 | XXXXXXXXXXXXXXXX                                     |
| 718                 | Chemicals                                                                | 2,264                  | -0-                                                 | -0-                                                  |
| 720                 | Materials and Supplies                                                   | 10,481                 | 1                                                   | 460                                                  |
| 731                 | Contractual Services - Eng.                                              | 418                    | -0-                                                 | -0-                                                  |
| 732                 | Contractual Services - Acct.                                             | 281                    | -0-                                                 | -0-                                                  |
| 733                 | Contractual Services - Legal                                             | 912                    | -0-                                                 | -0-                                                  |
| 734                 | Contractual Services -<br>Management Fees                                | 4,540                  | -0-                                                 | -0-                                                  |
| 735                 | Contractual Services - Other                                             | 10,500                 | -0-                                                 | 4,813                                                |
| 741                 | Rental of Building/Real<br>Property                                      | 49                     | 49                                                  | -0-                                                  |
| 742                 | Rental of Equipment                                                      | 150                    | -5-                                                 | 9                                                    |
| 750                 | Transportation Expenses                                                  | 1,680                  | 508                                                 | -0-                                                  |
| 756                 | Insurance - Vehicle                                                      | 502                    | -0-                                                 | -0-                                                  |
| 757                 | Insurance - General Liability                                            | 546                    | -0-                                                 | -0-                                                  |
| 758                 | Insurance - Workman's<br>Compensation                                    | 718                    | -0-                                                 | -0-                                                  |
| 759                 | Insurance - Other                                                        | -0-                    | -0-                                                 | -0-                                                  |
| 760                 | Advertising Expense                                                      | -0-                    | XXXXXXXXXXXXXXXX                                    | XXXXXXXXXXXXXXXX                                     |
| 766                 | Regulatory Commission Expenses<br>- Amortization of Rate Case<br>Expense | -0-                    | XXXXXXXXXXXXXXXX                                    | XXXXXXXXXXXXXXXX                                     |
| 767                 | Regulatory Commission Expenses<br>- Other                                | -0-                    | -0-                                                 | -0-                                                  |
| 770                 | Bad Debt Expense                                                         | 733                    | XXXXXXXXXXXXXXXX                                    | XXXXXXXXXXXXXXXX                                     |
| 775                 | Miscellaneous Expenses                                                   | 2,466                  | 2                                                   | -0-                                                  |
|                     | Total Wastewater Utility<br>Expenses                                     | \$ 91,145              | \$ 2,275                                            | \$ 8,288                                             |

S-9(a)

UTILITY NAME: Kingsley Service CompanyYEAR OF REPORT 91  
DECEMBER 31, 19SYSTEM NAME: Heritage Farms

## WASTEWATER OPERATING REVENUE

| ACCT.<br>NO.<br>(a) | DESCRIPTION<br>(b)                  | BEGINNING<br>YEAR NO.<br>CUSTOMERS<br>(c) | YEAR END<br>NUMBER<br>CUSTOMERS<br>(d) | AMOUNTS<br>(e) |
|---------------------|-------------------------------------|-------------------------------------------|----------------------------------------|----------------|
|                     | Operating Revenues:                 |                                           |                                        |                |
|                     | Flat Rate Revenues:                 |                                           |                                        |                |
| 521.1               | Residential Revenues                | 682                                       | 789                                    | \$ 133,149     |
| 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            | 682                                       | 789                                    | \$ 133,149     |
|                     | Measured Revenues:                  |                                           |                                        |                |
| 522.1               | Residential Revenues                | -0-                                       | -0-                                    | \$ -0-         |
| 522.2               | Commercial Revenues                 | 7                                         | 11                                     | 5,639          |
| 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                                         | 11                                     | \$ 5,639       |
| 523                 | Revenues From Public Authorities    | -0-                                       | -0-                                    | \$ -0-         |
| 524                 | Revenues From Other Systems         | -0-                                       | -0-                                    | -0-            |
| 525                 | Interdepartmental Revenues          | -0-                                       | -0-                                    | -0-            |
|                     | Totals                              | 689                                       | 800                                    | \$ 138,788     |
|                     | Other Wastewater Revenues:          |                                           |                                        |                |
| 530                 | Guaranteed Revenues                 |                                           |                                        | \$ -0-         |
| 531                 | Sale Of Sludge                      |                                           |                                        | -0-            |
| 532                 | Forfeited Discounts                 |                                           |                                        | -0-            |
| 534                 | Rents From Sewer Property           |                                           |                                        | -0-            |
| 535                 | Interdepartmental Rents             |                                           |                                        | -0-            |
| 536                 | Other Sewer Revenues                |                                           |                                        | -0-            |
|                     | Total Other Wastewater Revenues     |                                           |                                        | \$ -0-         |
|                     | Total Wastewater Operating Revenues |                                           |                                        | \$ 138,788     |



# WASTEWATER EXPENSE ACCOUNT MATRIX

| .3<br>PUMPING<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>PUMPING<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TREATMENT &<br>DISPOSAL<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TREATMENT &<br>DISPOSAL<br>EXPENSES -<br>MAINTENANCE<br>(i) | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMINISTRATIVE<br>& GENERAL<br>EXPENSES<br>(k) |
|--------------------------------------------------|---------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------|
| \$ 2,945                                         | \$ 928                                            | \$ 6,516                                                         | \$ 1,069                                                          | \$ 1,611                                     | \$ 5,081                                             |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 5,100                                                |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 2,815                                                |
| XXXXXXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXXXXXX                              | -0-                                                              | XXXXXXXXXXXXXXXXXXXX                                              | XXXXXXXXXXXXXXXXXXXX                         | XXXXXXXXXXXXXXXXXXXX                                 |
| 6,386                                            | XXXXXXXXXXXXXXXXXXXX                              | 3,764                                                            | -0-                                                               | XXXXXXXXXXXXXXXXXXXX                         | XXXXXXXXXXXXXXXXXXXX                                 |
| 6                                                | XXXXXXXXXXXXXXXXXXXX                              | 13,699                                                           | XXXXXXXXXXXXXXXXXXXX                                              | -0-                                          | 173                                                  |
| 6                                                | XXXXXXXXXXXXXXXXXXXX                              | 91                                                               | XXXXXXXXXXXXXXXXXXXX                                              | -0-                                          | -0-                                                  |
| 36                                               | -0-                                               | 2,258                                                            | -0-                                                               | XXXXXXXXXXXXXXXXXXXX                         | XXXXXXXXXXXXXXXXXXXX                                 |
| -0-                                              | 2,038                                             | 1,661                                                            | 4,285                                                             | 1,052                                        | 948                                                  |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 418                                                  |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 281                                                  |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 912                                                  |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 4,540                                                |
| 575                                              | 1,907                                             | 340                                                              | 1,923                                                             | 17                                           | 925                                                  |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | -0-                                                  |
| -0-                                              | 6                                                 | -0-                                                              | -0-                                                               | 135                                          | -0-                                                  |
| 533                                              | -0-                                               | 558                                                              | 61                                                                | -0-                                          | 20                                                   |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 502                                                  |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 546                                                  |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | 718                                                  |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | -0-                                                  |
| XXXXXXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXXXXXX                              | XXXXXXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXXXXXX                                              | XXXXXXXXXXXXXXXXXXXX                         | -0-                                                  |
| XXXXXXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXXXXXX                              | XXXXXXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXXXXXX                                              | XXXXXXXXXXXXXXXXXXXX                         | -0-                                                  |
| XXXXXXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXXXXXX                              | XXXXXXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXXXXXX                                              | XXXXXXXXXXXXXXXXXXXX                         | -0-                                                  |
| XXXXXXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXXXXXX                              | XXXXXXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXXXXXX                                              | XXXXXXXXXXXXXXXXXXXX                         | -0-                                                  |
| -0-                                              | -0-                                               | -0-                                                              | -0-                                                               | -0-                                          | -0-                                                  |
| XXXXXXXXXXXXXXXXXXXX                             | XXXXXXXXXXXXXXXXXXXX                              | XXXXXXXXXXXXXXXXXXXX                                             | XXXXXXXXXXXXXXXXXXXX                                              | 733                                          | XXXXXXXXXXXXXXXXXXXX                                 |
| 934                                              | -0-                                               | 725                                                              | 95                                                                | 329                                          | 381                                                  |
| \$ 11,421                                        | \$ 4,879                                          | \$ 29,612                                                        | \$ 7,433                                                          | \$ 3,877                                     | \$ 23,360                                            |

S-9(b)



UTILITY NAME: Kingsley Service Company

SYSTEM NAME: Heritage Farms

YEAR OF REPORT  
DECEMBER 31, 1991

COLLECTING MAINS

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

FORCE MAINS

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



Kingsley Service Company - Heritage Farms System  
December 31, 1991

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, 1991

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<br/>Diameter</u> | <u>Beginning<br/>of Year</u> | <u>Added<br/>During Year</u> | <u>Retired<br/>During Year</u> | <u>End of<br/>Year</u> |
|----------------------------|--------------------------|------------------------------|------------------------------|--------------------------------|------------------------|
| <b>Collecting Mains:</b>   |                          |                              |                              |                                |                        |
| PVC                        | 4"                       | 195                          | 15                           | -0-                            | 210                    |
| PVC                        | 6"                       | 6,307                        | 834                          | -0-                            | 7,141                  |
| PVC                        | 8"                       | 36,753                       | 5,003                        | -0-                            | 41,756                 |
| PVC                        | 10"                      | 15,243                       | -0-                          | -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>           |
| <b>TOTAL</b>               |                          | <u>65,974</u>                | <u>5,852</u>                 | <u>-0-</u>                     | <u>71,826</u>          |
| <b>Force Mains:</b>        |                          |                              |                              |                                |                        |
| Ductile Iron               | 4"                       | 128                          | -0-                          | -0-                            | 128                    |
| Ductile Iron               | 6"                       | 136                          | -0-                          | -0-                            | 136                    |
| Ductile Iron               | 8"                       | 3,187                        | -0-                          | -0-                            | 3,187                  |
| Ductile Iron               | 10"                      | 134                          | -0-                          | -0-                            | 134                    |
| Ductile Iron               | 12"                      | 737                          | -0-                          | -0-                            | 737                    |
| PVC                        | 2"                       | 25                           | 25                           | -0-                            | 50                     |
| 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>           |
| <b>TOTAL</b>               |                          | <u>37,530</u>                | <u>25</u>                    | <u>-0-</u>                     | <u>37,555</u>          |
| <b>Outfall Sewer Main:</b> |                          |                              |                              |                                |                        |
| Ductile Iron               | 18"                      | <u>185</u>                   | <u>-0-</u>                   | <u>-0-</u>                     | <u>185</u>             |
| <b>TOTAL</b>               |                          | <u>185</u>                   | <u>-0-</u>                   | <u>-0-</u>                     | <u>185</u>             |
| <b>Manholes</b>            |                          | <u>238</u>                   | <u>22</u>                    | <u>-0-</u>                     | <u>260</u>             |
| <b>Gate Valves:</b>        |                          |                              |                              |                                |                        |
|                            | 2"                       | 2                            | 1                            | -0-                            | 3                      |
|                            | 6"                       | 4                            | -0-                          | -0-                            | 4                      |
|                            | 8"                       | 9                            | -0-                          | -0-                            | 9                      |
|                            | 10"                      | <u>2</u>                     | <u>-0-</u>                   | <u>-0-</u>                     | <u>2</u>               |
| <b>TOTAL</b>               |                          | <u>17</u>                    | <u>1</u>                     | <u>-0-</u>                     | <u>18</u>              |



UTILITY NAME: Kingsley Service Company

YEAR OF REPORT  
DECEMBER 31, 1991

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, 19 91

METERS AND CALCULATION OF METER EQUIVALENTS

| METER<br>SIZE<br>(a) | TYPE OF<br>METER*<br>(b) | EQUIVALENT<br>FACTOR<br>(c) | NUMBER OF METERED<br>WASTEWATER CONNECTIONS |                       | TOTAL NUMBER<br>OF METER<br>EQUIVALENTS<br>(c x e)<br>(f) |
|----------------------|--------------------------|-----------------------------|---------------------------------------------|-----------------------|-----------------------------------------------------------|
|                      |                          |                             | START<br>OF YEAR<br>(d)                     | END<br>OF YEAR<br>(e) |                                                           |
| 5/8"                 | D                        | 1.0                         | 731                                         | 829                   | 829                                                       |
| 3/4"                 | D                        | 1.5                         |                                             |                       |                                                           |
| 1"                   | D                        | 2.5                         | 5                                           | 6                     | 15                                                        |
| 1 1/2"               | D,T                      | 5.0                         | 1                                           | 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:               |                          |                             | 741                                         | 840                   | 881                                                       |

\* 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 = Page S-14  
(total gallons treated)

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