

OFFICIAL COPY  
Public Service Commission  
Do Not Remove from this Office

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**

(Gross Revenue of Less Than \$200,000 Each)

# **ANNUAL REPORT**

WS180-08-AR  
Alfred G. Heiler  
Orangewood Lakes Services, Inc.  
7602 Congress Street, Suite 4  
New Port Richey, FL 34653-1107

315W / 260S

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2008**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
09 APR -2 AM 8:39  
ECONOMIC REGULATION

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (Rule 25-30.116, Florida Administrative Code)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

# FINANCIAL SECTION

# REPORT OF ORANGEWOOD LAKE SERVICES, INC

(EXACT NAME OF UTILITY)

7602 CONGRESS ST., SUITE 4 Mailing Address	NEW PORT RICHEY, FL Street Address	PASCO County
---	---------------------------------------	-----------------

Telephone Number 727-842-6255 Date Utility First Organized 1978

Fax Number 727-847-2709 E-mail Address MIC@FLORIDACOMMUNITIES.COM

Sunshine State One-Call of Florida, Inc. Member No. \_\_\_\_\_

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

☐ Individual
 ☒ Sub Chapter S Corporation
 ☐ 1120 Corporation
 ☐ Partnership

Name, Address and Phone where records are located: SAME

Name of subdivisions where services are provided: LAKEWOOD ESTATES, CYPRESS KNOLLS,  
ORANGEWOOD LAKE APTS.

## CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>ALFRED G. HEILER</u>	<u>PRES.</u>	<u>SAME</u>	
Person who prepared this report: <u>WILLIAM R. DEMERS, CPA</u>	<u>CPA FOR GRP.</u>	<u>8211. ST. RD, HUDSON, FL 34667</u>	
Officers and Managers: <u>ALFRED G. HEILER</u>	<u>PRES.</u>	<u>SAME</u>	\$ <u>10,400</u>
			\$
			\$
			\$
			\$
			\$

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>ALFRED G. HEILER</u>	<u>100</u>	<u>SAME</u>	\$ <u>10,400</u>
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ <u>58,685</u>	\$ <u>48,073</u>	\$ _____	\$ <u>106,758</u>
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) <u>LIGHTS</u>		_____	_____	<u>3,451</u>	<u>3,451</u>
Total Gross Revenue _____		\$ <u>58,685</u>	\$ <u>48,073</u>	\$ <u>3,451</u>	\$ <u>110,209</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ <u>72,286</u>	\$ <u>111,778</u>	\$ <u>2,484</u>	\$ <u>186,548</u>
Depreciation Expense _____	F-5	<u>1,296</u>	<u>1,877</u>	_____	<u>3,173</u>
CIAC Amortization Expense _____	F-8	<u>&lt;529&gt;</u>	<u>&lt;987&gt;</u>	_____	<u>&lt;1,516&gt;</u>
Taxes Other Than Income _____	F-7	<u>3,995</u>	<u>3,614</u>	_____	<u>7,609</u>
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense _____		\$ <u>77,048</u>	<u>116,282</u>	<u>2,484</u>	\$ <u>195,814</u>
Net Operating Income (Loss)		\$ <u>&lt;18,363&gt;</u>	\$ <u>&lt;68,209&gt;</u>	\$ <u>967</u>	\$ <u>&lt;85,605&gt;</u>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
<u>INTEREST &amp; LATE FEES</u>		_____	_____	<u>2,828</u>	<u>2,828</u>
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		<u>8,409</u>	<u>8,408</u>	_____	<u>16,817</u>
Net Income (Loss)		\$ <u>&lt;26,772&gt;</u>	\$ <u>&lt;76,617&gt;</u>	\$ <u>3,795</u>	\$ <u>&lt;99,594&gt;</u>

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INCYEAR OF REPORT  
DECEMBER 31, 2008

## COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>106,486</u>	\$ <u>108,669</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>&lt;80,302&gt;</u>	<u>&lt;77,129&gt;</u>
Net Utility Plant _____		\$ <u>26,184</u>	\$ <u>31,540</u>
Cash _____		<u>24,285</u>	<u>30,777</u>
Customer Accounts Receivable (141) _____		<u>12,891</u>	<u>11,899</u>
Other Assets (Specify): _____			
BOND DEPOSIT _____		<u>2,000</u>	<u>2,000</u>
_____			
_____			
Total Assets _____		\$ <u>65,360</u>	\$ <u>76,216</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) _____	F-6	<u>100</u>	<u>100</u>
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____		<u>308,230</u>	<u>291,413</u>
Retained Earnings (215) _____	F-6	<u>&lt;661,383&gt;</u>	<u>&lt;561,789&gt;</u>
Proprietary Capital (Proprietary and Partnership only) (218) _____	F-6		
Total Capital _____		\$ <u>&lt;353,053&gt;</u>	\$ <u>&lt;270,276&gt;</u>
Long Term Debt (224) _____	F-6	\$ <u>370,082</u>	\$ <u>302,582</u>
Accounts Payable (231) _____		<u>11,323</u>	<u>5,949</u>
Notes Payable (232) _____			
Customer Deposits (235) _____		<u>14,352</u>	<u>13,638</u>
Accrued Taxes (236) _____		<u>4,707</u>	<u>4,858</u>
Other Liabilities (Specify) _____			
_____			
_____			
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>17,949</u>	<u>19,465</u>
Total Liabilities and Capital _____		\$ <u>65,360</u>	\$ <u>76,216</u>

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>30,463</u>	\$ <u>75,690</u>	\$ <u>333</u>	\$ <u>106,486</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>30,463</u>	\$ <u>77,690</u>	\$ <u>333</u>	\$ <u>106,486</u>

**ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT**

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ <u>21,589</u>	\$ <u>55,207</u>	\$ <u>333</u>	\$ <u>77,129</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>1,296</u>	\$ <u>1,877</u>	\$ _____	\$ <u>3,173</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>1,296</u>	\$ <u>1,877</u>	\$ _____	\$ <u>3,173</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>22,885</u>	\$ <u>57,084</u>	\$ <u>333</u>	\$ <u>80,302</u>

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

**CAPITAL STOCK ( 201 - 204 )**

	Common Stock	Preferred Stock
Par or stated value per share _____	\$ 1	
Shares authorized _____	100	
Shares issued and outstanding _____	100	
Total par value of stock issued _____	100	
Dividends declared per share for year _____		

**RETAINED EARNINGS ( 215 )**

	Appropriated	Un- Appropriated
Balance first of year _____	\$ N/A	\$ (56,789)
Changes during the year (Specify): NET LOSS		(99,594)
Balance end of year _____	\$	\$ (156,383)

**PROPRIETARY CAPITAL ( 218 )**

	Proprietor Or Partner	Partner
Balance first of year _____	\$ N/A	\$ N/A
Changes during the year (Specify):		
Balance end of year _____	\$	\$

**LONG TERM DEBT ( 224 )**

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
NOTES	5%		\$ 370,582
Total _____			\$ 370,582

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax	\$	\$	\$	\$
State income Tax				
Taxes Other Than Income:				
State ad valorem tax				
Local property tax				
Regulatory assessment fee	2,544	2,163		4,707
Other (Specify)				
PAYROLL	1,451	1,451		2,902
Total Tax Expense	\$ 3,995	\$ 3,614	\$	\$ 7,609

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
ARTHUR PRICE SEPTIC	\$	\$ 50,265	SLUDGE REMOVAL
ADVISED ENT.	\$ 17,487	\$	BILLING + REPAIR
WM. R. DEMERS, CPA	\$ 1,200	\$ 1,200	CPA
GATOR WATER	\$	\$ 18,865	OPERATIONS/TEST/REPAIR
CARLSTEDT, JACKSON, ET AL	\$ 3,226	\$ 3,226	CPA / RATE SERVICES
ROSE, SUNDSTROM, ET AL	\$ 920	\$ 920	LEGAL
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

YEAR OF REPORT DECEMBER 31, <u>2008</u>
--

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year	\$ <u>21,159</u>	\$ <u>39,477</u>	\$ <u>60,636</u>
2) Add credits during year			
3) Total	\$ <u>21,159</u>	\$ <u>39,477</u>	\$ <u>60,636</u>
4) Deduct charges during the year			
5) Balance end of year	<u>21,159</u>	<u>39,477</u>	<u>60,636</u>
6) Less Accumulated Amortization	<u>13,934</u>	<u>28,753</u>	<u>42,687</u>
7) Net CIAC	\$ <u>7,225</u>	\$ <u>10,724</u>	\$ <u>17,949</u>

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
N/A				
Sub-total			\$	\$
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
N/A		\$	\$	\$
Total Credits During Year (Must agree with line # 2 above.)			\$	\$

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year	\$ <u>13,405</u>	\$ <u>27,766</u>	\$ <u>41,171</u>
Add Debits During Year:	<u>529</u>	<u>987</u>	<u>1,516</u>
Deduct Credits During Year:			
Balance End of Year (Must agree with line #6 above.)	\$ <u>13,934</u>	\$ <u>28,753</u>	\$ <u>42,687</u>

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

UTILITY NAME: ORANGWOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	N/A	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	100.00 %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	<u>N/A</u> %
Commission Order Number approving AFUDC rate:	_____

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

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	N/A	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

N/A

# **WATER OPERATING SECTION**

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INCYEAR OF REPORT  
DECEMBER 31, 2008

## WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	_____	_____	_____	_____
304	Structures and Improvements_____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	_____	_____	_____	_____
310	Power Generation Equipment_____	_____	_____	_____	_____
311	Pumping Equipment_____	<u>14,687</u>	_____	_____	<u>14,687</u>
320	Water Treatment Equipment_____	<u>2,054</u>	_____	_____	<u>2,054</u>
330	Distribution Reservoirs and Standpipes_____	_____	_____	_____	_____
331	Transmission and Distribution Lines_____	_____	_____	_____	_____
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	<u>4,377</u>	_____	_____	<u>4,377</u>
335	Hydrants_____	_____	_____	_____	_____
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	_____	_____	_____	_____
341	Transportation Equipment_____	_____	_____	_____	_____
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment <u>TANKS</u>	<u>9,255</u>	_____	_____	<u>9,255</u>
348	Other Tangible Plant_____	<u>90</u>	_____	_____	<u>90</u>
	Total Water Plant_____	\$ <u>30,463</u>	\$ _____	\$ _____	\$ <u>30,463</u>

UTILITY NAME: ORANGENOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements		%	%	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%	8,946		367	9,313
311	Pumping Equipment		%	%	1,451		51	1,502
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations		%	%				
335	Hydrants		%	%	2,940		109	3,049
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%	8,162		769	8,931
348	Other Tangible Plant		%	%	90			90
	Totals				\$ 21,589	\$	\$ 1,296	\$ 22,885

\* This amount should tie to Sheet F-5.

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 12,937
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	5,200
604	Employee Pensions and Benefits	
610	Purchased Water	2,145
615	Purchased Power	5,809
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	25,648
630	Contractual Services:	
	Billing	13,190
	Professional	5,346
	Testing	
	Other	
640	Rents	900
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	1,111
	Total Water Operation And Maintenance Expense	\$ 72,286
	* This amount should tie to Sheet F-3.	

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service			233		233
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
Total			233		233

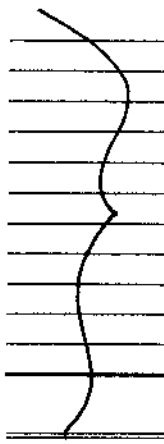
\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ] (e)	Water Sold To Customers (Omit 000's) (f)
January_____	_____	1369	_____		_____
February_____	_____	917	_____		_____
March_____	_____	947	_____		_____
April_____	_____	1289	_____		_____
May_____	_____	1573	_____		_____
June_____	_____	1349	_____		_____
July_____	_____	735	_____		SAME
August_____	_____	942	_____		_____
September_____	_____	1038	_____		_____
October_____	_____	1175	_____		_____
November_____	_____	845	_____		_____
December_____	_____	1270	_____		_____
Total for Year_____	_____	13,449	_____	_____	_____

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:

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	6,995	_____	_____	6,995
PVC	4"	4,040	_____	_____	4,040
PVC	2"	1,985	_____	_____	1,985
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

SYSTEM NAME: \_\_\_\_\_

### WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1956</u>	_____	_____	_____
Types of Well Construction and Casing _____	<u>STEEL CASING</u>	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	<u>385'</u>	_____	_____	_____
Diameters of Wells _____	<u>8"</u>	_____	_____	_____
Pump - GPM _____	<u>500</u>	_____	_____	_____
Motor - HP _____	<u>25</u>	_____	_____	_____
Motor Type * _____	<u>CENTRIFUGAL</u>	_____	_____	_____
Yields of Wells in GPD _____	<u>720,000</u>	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

### RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>PNEUMATIC</u>	_____	_____	_____
Capacity of Tank _____	<u>5,000</u>	_____	_____	_____
Ground or Elevated _____	<u>GROUND</u>	_____	_____	_____

### HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	<u>JACUZZI-30</u>	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	<u>25 HP</u>	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	<u>JACUZZI</u>	_____	_____	_____
Type _____	<u>CENTRIFUGAL</u>	_____	_____	_____
Capacity in GPM _____	<u>500</u>	_____	_____	_____
Average Number of Hours Operated Per Day _____	<u>1 1/2</u>	_____	_____	_____
Auxiliary Power _____	<u>JACUZZI MEDICO</u>	_____	_____	_____

UTILITY NAME: ORANGWOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

### SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )

Permitted Gals. per day	720,000		
Type of Source	WELL		

### WATER TREATMENT FACILITIES

List for each Water Treatment Facility:

Type	PUMP		
Make	JACUZZI		
Permitted Capacity (GPD)	504,000		
High service pumping Gallons per minute	500		
Reverse Osmosis			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq.Ft.			
Disinfection			
Chlorinator			
Ozone			
Other			
Auxiliary Power			

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

SYSTEM NAME: \_\_\_\_\_

### GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_
2. Maximum number of ERCs \* which can be served. 40
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. \_\_\_\_\_
6. Is the utility required to have fire flow capacity? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. 4 HYDRANTS
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
NONE
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading. \_\_\_\_\_
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 6512069
12. Water Management District Consumptive Use Permit # 202043
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on one of the following methods:

(a) if actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of SFR customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:

ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

# **WASTEWATER OPERATING SECTION**

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements	12,065			12,065
355	Power Generation Equipment	11,823		2,183	9,640
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 Equipment				
381	Plant Sewers	53,985			53,985
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 77,873	\$	\$ 2,183	\$ 75,690 *

\* This amount should tie to sheet F-5.

UTILITY NAME: ORANGEMOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements		%	%	\$ 7,608	\$	\$ 302	\$ 7,910
355	Power Generation Equipment		%	%	8,770		225	8,995
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 Equipment		%	%				
381	Plant Sewers		%	%	38,829		1,350	40,179
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$ 55,207	\$	\$ 1,877	\$ 57,084

\* This amount should tie to Sheet F-5.

UTILITY NAME: ORANGENWOOD LAKE SERVICES, INC

YEAR OF REPORT DECEMBER 31, <u>2008</u>
--

### WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 12,938
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	5,200
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	50,265
715	Purchased Power	5,570
716	Fuel for Power Production	
718	Chemicals	
720	Materials and Supplies	24,654
730	Contractual Services:	
	Billing	5,795
	Professional	5,346
	Testing	
	Other	
740	Rents	900
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	6,110
	Total Wastewater Operation And Maintenance Expense	\$ 111,778
	* This amount should tie to Sheet F-3.	

### WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	190	190	190
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
Total			190	190	190

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

YEAR OF REPORT DECEMBER 31, <u>2008</u>
--

### PUMPING EQUIPMENT

	1	2				
Lift Station Number						
Make or Type and nameplate data on pump	PEABODY BARNES SUBM.	PEABODY BARNES SUBM.				
Year installed	1972	1978				
Rated capacity	110	220				
Size	(2) 1 HP	(2) 5 HP				
Power:						
Electric	ELECT.	ELECT.				
Mechanical						
Nameplate data of motor	1 HP2204	5 HP2202				

### SERVICE CONNECTIONS

Size (inches)	4"					
Type (PVC, VCP, etc.)	PVC					
Average length						
Number of active service connections						
Beginning of year	190					
Added during year						
Retired during year						
End of year	190					
Give full particulars concerning inactive connections						

### COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches)	8"	6"			4"			
Type of main	PVC	PVC			PVC			
Length of main (nearest foot)								
Beginning of year	2338	438			1435			
Added during year								
Retired during year								
End of year	2338	438			1435			

### MANHOLES

Size (inches)	48"			
Type of Manhole	CONC.			
Number of Manholes:				
Beginning of year	10			
Added during year				
Retired during year				
End of Year	10			

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

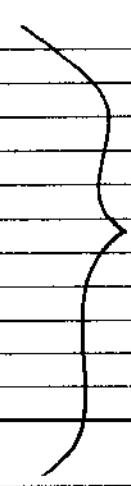
### TREATMENT PLANT

Manufacturer _____	<u>MANCOLF</u>	_____	_____
Type _____	<u>EXTENDED AERATION</u>	_____	_____
"Steel" or "Concrete" _____	<u>CONCRETE</u>	_____	_____
Total Permitted Capacity _____	<u>60,000</u>	_____	_____
Average Daily Flow _____	<u>45,000 GPD</u>	_____	_____
Method of Effluent Disposal _____	<u>PERC/ EVAP.</u>	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	<u>45,000 GPD.</u>	_____	_____

### MASTER LIFT STATION PUMPS

Manufacturer _____	<u>PEABODY</u>	_____	_____	_____	_____	_____
Capacity (GPM's) _____	<u>110 GPM</u>	_____	_____	_____	_____	_____
Motor: _____	_____	_____	_____	_____	_____	_____
Manufacturer _____	_____	_____	_____	_____	_____	_____
Horsepower _____	<u>1 HP</u>	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	<u>ELECT.</u>	_____	_____	_____	_____	_____

### PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>.044</u>		_____
February _____	<u>.046</u>		_____
March _____	<u>.049</u>		_____
April _____	<u>.047</u>		_____
May _____	<u>.042</u>		_____
June _____	<u>.039</u>		_____
July _____	<u>.045</u>		_____
August _____	<u>.048</u>		_____
September _____	<u>.047</u>		_____
October _____	<u>.043</u>		_____
November _____	<u>.047</u>		_____
December _____	<u>.044</u>		_____
Total for year _____	<u>.541 MG</u>		<u>SAME</u>

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC  
SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2008

**GENERAL WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served. \_\_\_\_\_
2. Maximum number of ERCs\* which can be served. \_\_\_\_\_
3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs\*. \_\_\_\_\_
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
N/A  
\_\_\_\_\_
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
11. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # 6512069

\* An ERC is determined based on one of the following methods:

- (a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of SFR customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available use:  
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000) / 365\ days / 280\ gallons\ per\ day).$

UTILITY NAME: ORANGEWOOD LAKE SERVICES, INC

YEAR OF REPORT  
DECEMBER 31, 2008

## CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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.	✓	<u>Alfred G. Heila / Pres</u>	.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		(signature of Chief Executive Officer of the utility)	
				Date: ✓	<u>3/31/09</u>	

1.	2.	3.	4.	✓	<u>Alfred G. Heila Pres</u>	.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		(signature of Chief Financial Officer of the utility)	
				Date: ✓	<u>3/31/09</u>	

- \* 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.

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class C**

**Company:** ORANGEWOOD LAKE SERVICES, INC

**For the Year Ended December 31, 2008**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 58,685	\$ 58,685	\$
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Water Operating Revenue</b>	<b>\$ 58,685</b>	<b>\$ 58,685</b>	<b>\$</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>\$ 58,685</b>	<b>\$ 58,685</b>	<b>\$</b>

Explanations:

**Instructions:**

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class C**

**Company:** ORANGEWOOD LAKE SERVICES, INC

**For the Year Ended December 31, 2008**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 48,073	\$ 48,073	\$
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Wastewater Operating Revenue</b>	<b>\$ 48,073</b>	<b>\$ 48,073</b>	<b>\$</b>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
<b>Net Wastewater Operating Revenues</b>	<b>\$ 48,073</b>	<b>\$ 48,073</b>	<b>\$</b>

Explanations:

**Instructions:**

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).