

**CLASS "C"**

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**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WS180-17-AR

ORANGEWOOD LAKES SERVICES, INC

Exact Legal Name of Respondent

\_\_\_\_\_  
Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2018 MAR 30 AM 7:27  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2017**

Form PSC/AFD 006-W (Rev. 12/99)

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
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.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
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 in the report. Additional pages 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 statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceding year ending December 31.

Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Accounting and Finance, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## 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". (USOA)

**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)

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**FINANCIAL  
SECTION**

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REPORT OF

ORANGEWOOD LAKES SERVICES, INC.

(EXACT NAME OF UTILITY)

7602 CONGRESS ST. SUITE 4 Mailing Address	NEW PORT RICHEY, FL 34653 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. OL1679

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 KNOLL, ORANGEWOOD LAKE APTS.

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>ALFRED G HEILER</u>	<u>PRESIDENT</u>	<u>SAME</u>	
Person who prepared this report: <u>WILLIAM R DEMERS, CPA</u>	<u>CPA FOR CORP.</u>	<u>8211 ST RD 52 HUDSON, FL 34667</u>	
Officers and Managers: <u>ALFRED G HEILER</u>	<u>PRESIDENT</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 LAKES SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 2017
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential_____		\$ 70,531	\$ 158,282	\$ _____	\$ 228,813
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specif ELECTRIC_____)		_____	_____	3,528	3,528
<b>Total Gross Revenue_____</b>		<b>\$ 70,531</b>	<b>\$ 158,282</b>	<b>\$ 3,528</b>	<b>\$ 232,341</b>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>	W-3 S-3	\$ 93,487	\$ 132,231	\$ 2,682	\$ 228,400
Depreciation Expense_____	F-5	2,458	1,715	_____	4,173
CIAC Amortization Expense_____	F-8	(529)	(987)	_____	(1,516)
Taxes Other Than Income_____	F-7	3,801	7,660	_____	11,461
Income Taxes_____	F-7	_____	_____	_____	0
<b>Total Operating Expense</b>		<b>\$ 99,217</b>	<b>140,619</b>	<b>2,682</b>	<b>\$ 242,518</b>
<b>Net Operating Income (Loss)</b>		<b>\$ (28,686)</b>	<b>\$ 17,663</b>	<b>\$ 846</b>	<b>\$ (10,177)</b>
<b>Other Income:</b>					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ 0
Interest & Late Fees_____		_____	_____	406	406
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		6,811	6,811	_____	13,622
<b>Net Income (Loss)</b>		<b>\$ (35,497)</b>	<b>\$ 10,852</b>	<b>\$ 1,252</b>	<b>\$ (23,393)</b>

UTILITY NAME: ORANGEWOOD LAKES SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 2017
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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>106657</u>	\$ <u>108767</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>-92706</u>	<u>-100845</u>
 Net Utility Plant -----		 \$ <u>13951</u>	 \$ <u>7922</u>
 Cash -----		 <u>63403</u>	 <u>69070</u>
Customer Accounts Receivable (141) -----		<u>17973</u>	<u>30972</u>
Other Assets (Specify): -----		_____	_____
-----		_____	_____
-----		_____	_____
 Total Assets -----		 \$ <u>95327</u>	 \$ <u>107964</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>478245</u>	<u>464623</u>
Retained Earnings (215) -----	F-6	<u>-870199</u>	<u>-846806</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	_____	_____
 Total Capital -----		 \$ <u>-391854</u>	 \$ <u>-382083</u>
Long Term Debt (224) -----	F-6	\$ <u>454082</u>	\$ <u>454082</u>
Accounts Payable (231) -----		<u>0</u>	<u>0</u>
Notes Payable (232) -----		_____	_____
Customer Deposits (235) -----		<u>18190</u>	<u>18381</u>
Accrued Taxes (236) -----		<u>10604</u>	<u>11763</u>
Other Liabilities (Specify) -----		_____	_____
-----		_____	_____
Advances for Construction -----		_____	_____
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>4305</u>	<u>5821</u>
 Total Liabilities and Capital -----		 \$ <u>95327</u>	 \$ <u>107964</u>

UTILITY NAME ORANGEWOOD LAKES SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2017

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>77,971</u>	\$ <u>333</u>	\$ <u>108,767</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
NEW PUMP	<u>10,203</u>	_____	_____	_____
REMOVAL	<u>(12,312)</u>	_____	_____	_____
Total Utility Plant _____	\$ <u>28,354</u>	\$ <u>77,971</u>	\$ <u>333</u>	\$ <u>106,658</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>27,415</u>	\$ <u>73,097</u>	\$ <u>333</u>	\$ <u>100,845</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>2,458</u>	\$ <u>1,715</u>	\$ _____	\$ <u>4,173</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>2,458</u>	\$ <u>1,715</u>	\$ _____	\$ <u>4,173</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify)	_____	_____	_____	_____
REMOVAL	<u>(12,312)</u>	_____	_____	<u>(12,312)</u>
Total Debits _____	\$ <u>(12,312)</u>	\$ _____	\$ _____	\$ <u>(12,312)</u>
Balance End of Year _____	\$ <u>17,561</u>	\$ <u>74,812</u>	\$ <u>333</u>	\$ <u>92,706</u>

UTILITY NAME: ORANGEWOOD LAKES SERVICES, INC.

<p>YEAR OF REPORT DECEMBER 31, 2017</p>
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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	\$ (846,806)
Changes during the year (Specify):		
Net income (loss) _____	_____	(23,393)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ (870,199)

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 _____	3.0%	_____	\$ 454,082
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ 454,082

UTILITY NAME: ORANGEWOOD LAKES SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**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_____	3,174	7,033	_____	10,207
Other (Specify)_____	_____	_____	_____	_____
_____ PAYROLL	627	627	_____	1,254
Total Tax Expense_____	\$ <u>3,801</u>	\$ <u>7,660</u>	\$ _____	\$ <u>11,461</u>

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

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar 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 Prics Septic	\$ _____	\$ <u>26,625</u>	Sludge removal
Advisor Ent.	\$ <u>6,745</u>	\$ <u>5,365</u>	Billing & repair
Wm. R. Demers, CPA's, PA	\$ <u>1,100</u>	\$ <u>1,100</u>	CPA
Utiliquip, Inc.	\$ <u>4,215</u>	\$ _____	Facilities maintenance
Orangewood MH Comm Inc.	\$ <u>12,579</u>	\$ <u>56,412</u>	Support services
Hawkins, Inc.	\$ <u>1,846</u>	\$ <u>8,442</u>	Facilities maintenance
Utility Services of America, LLC	\$ <u>20,244</u>	\$ <u>13,164</u>	Operations/Repairs
_____	\$ _____	\$ _____	Facilities maintenance
_____	\$ _____	\$ _____	Permit assistance
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 21,159	\$ 39,477	\$ 60,636
2) Add credits during year _____			
3) Total _____	21,159	39,477	60,636
4) Deduct charges during the year _____			
5) Balance end of year _____	21,159	39,477	60,636
6) Less Accumulated Amortization _____	18,695	37,636	56,331
7) Net CIAC _____	\$ 2,464	\$ 1,841	\$ 4,305

**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
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
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		
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ 18,166	\$ 36,649	\$ 54,815
Add Debits During Year: _____	529	987	1,516
Deduct Credits During Year: _____			
Balance End of Year (Must agree with line #6 above.)	\$ 18,695	\$ 37,636	\$ 56,331

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

UTILITY NAME ORANGEWOOD LAKES SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**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	\$ _____	100.00 %	%	100.00 %
Preferred Stock	_____	%	%	%
Long Term Debt	_____	%	%	%
Customer Deposits	_____	%	%	%
Tax Credits - Zero Cost	_____	%	0.00 %	%
Tax Credits - Weighted Cost	N/A	%	%	%
Deferred Income Taxes	_____	%	%	%
Other (Explain)	_____	%	%	%
Total	\$ _____	100.00 %		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:	_____ N/A %
Commission Order Number approving AFUDC rate:	_____



**WATER  
OPERATING  
SECTION**

---

UTILITY NAME: ORANGEWOOD LAKES SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**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	12,578	_____	_____	12,578
320	Water Treatment Equipment	2,054	_____	_____	2,054
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____
331	Transmission and Distribution Lines	_____	_____	_____	_____
333	Services	_____	_____	_____	_____
334	Meters and Meter Installations	4,377	_____	_____	4,377
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	9,255	_____	_____	9,255
348	Other Tangible Plant	90	_____	_____	90
	<b>Total Water Plant</b>	<b>\$ 28,354</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 28,354</b>

UTILITY NAME: ORANGEWOOD LAKES SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2017

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		%	%				
311	Pumping Equipment		%	%	12,237	(12,312)	2,298	2,223
320	Water Treatment Equipment		%	%	1,912		51	1,963
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations		%	%	3,921		109	4,030
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		%	%	9,255			9,255
348	Other Tangible Plant		%	%	90			90
	Totals				\$ 27,415	\$ (12,312)	\$ 2,458	\$ 17,561 *

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

UTILITY NAME: ORANGEWOOD LAKES SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ 16,569
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	5,200
604	Employee Pensions and Benefits_____	
610	Purchased Water_____	3,316
615	Purchased Power_____	4,318
616	Fuel for Power Production_____	
618	Chemicals_____	
620	Materials and Supplies_____	52,874
630	Contractual Services:	
	Billing_____	6,745
	Professional_____	1,100
	Testing_____	
	Other_____	
640	Rents_____	1,800
650	Transportation Expense_____	
655	Insurance Expense_____	710
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
670	Bad Debt Expense_____	
675	Miscellaneous Expenses_____	855
	<b>Total Water Operation And Maintenance Expense_____</b>	<b>\$ 93,487 *</b>

\* 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)	
<b>Residential Service</b>					
5/8"	D	1.0	233	233	233
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
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)	<u>BULK</u>	251	1	1	251
<b>Total</b>			<u>234</u>	<u>234</u>	<u>484</u>

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

UTILITY NAME: \_\_\_\_\_ ORANGWOOD LAKES SERVICES, INC.

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 2017</b>
---

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

**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 _____	_____	2.357	_____	2.357	2.357
February _____	_____	1.981	_____	1.981	1.981
March _____	_____	2.644	_____	2.644	2.644
April _____	_____	3.055	_____	3.055	3.055
May _____	_____	2.750	_____	2.750	2.750
June _____	_____	1.985	_____	1.985	1.985
July _____	_____	2.158	_____	2.158	2.158
August _____	_____	2.038	_____	2.038	2.038
September _____	_____	1.846	_____	1.846	1.846
October _____	_____	2.214	_____	2.214	2.214
November _____	_____	2.339	_____	2.339	2.339
December _____	_____	2.015	_____	2.015	2.015
<b>Total for Year _____</b>	_____	<b>27.382</b>	_____	<b>27.382</b>	<b>27.382</b>

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 LAKES SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

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

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1956	_____	_____	_____
Types of Well Construction and Casing _____	Steel Casing	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	385'	_____	_____	_____
Diameters of Wells _____	8"	_____	_____	_____
Pump - GPM _____	210	_____	_____	_____
Motor - HP _____	15	_____	_____	_____
Motor Type * _____	Submersible	_____	_____	_____
Yields of Wells in GPD _____	304,000	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Pneumatic	_____	_____	_____
Capacity of Tank _____	5,000	_____	_____	_____
Ground or Elevated _____	Ground	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	Franklin	_____	_____	_____
Type _____	Submersible	_____	_____	_____
Rated Horsepower _____	15 HP	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	Franklin	_____	_____	_____
Type _____	Submersible	_____	_____	_____
Capacity in GPM _____	210	_____	_____	_____
Average Number of Hours Operated Per Day _____	5	_____	_____	_____
Auxiliary Power _____	Jacuzzi Medico	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ ORANGEWOOD LAKES SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 2017
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**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 _____	American Marsh	_____	_____
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 _____	_____	_____	_____

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. \_\_\_\_\_ 214
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 40
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 278
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ n/a
5. Estimated annual increase in ERCs \*. \_ n/a
6. Is the utility required to have fire flow capacity? \_\_\_\_\_ No  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. \_\_\_\_\_ 7 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? \_\_\_ 2010
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.
  - b. Have these plans been approved by DEP? \_\_\_\_\_ n/a
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_ No
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? \_\_\_\_\_ Yes
  - 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 single family residents (SFR) gallons sold by the average number of single family residence 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**

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UTILITY NAME: ORANGWOOD LAKES SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**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_____	9,640	_____	_____	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_____ Pump	2,281	_____	_____	2,281
	Total Wastewater Plant_____	\$ 77,971	\$ _____	\$ _____	\$ 77,971 *

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

UTILITY NAME: ORANGEWOOD LAKES SERVICES, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**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		%	%	\$ 10,338	\$	\$ 302	\$ 10,640
355	Power Generation Equipment		%	%	9,497		63	9,560
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		%	%	50,981		1350	52,331
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		%	%	2,281			2,281
	Totals				\$ 73,097	\$	\$ 1,715	\$ 74,812 *

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

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 16,570
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	5,200
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	26,625
715	Purchased Power	6,216
716	Fuel for Power Production	
718	Chemicals	
720	Materials and Supplies	67,522
730	Contractual Services:	
	Billing	5,635
	Professional	1,100
	Testing	
	Other	
740	Rents	1,800
750	Transportation Expense	
755	Insurance Expense	709
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	854
	<b>Total Wastewater Operation And Maintenance Expense</b>	<b>\$ 132,231 *</b>

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	Number of Active Customers End of Year (e)	Total Number of Customer Equivalents (c x e) (f)
<b>Residential Service</b>					
All meter sizes	D	1.0	190	190	190
<b>General Service</b>					
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) Bulk		1	1	1	251
<b>Total</b>			<b>191</b>	<b>191</b>	<b>441</b>

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

**PUMPING EQUIPMENT**

Lift Station Number _____	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	<u>Peabody Barnes</u>	<u>2 Peabody Barnes</u>	_____	_____	_____	_____
Year installed _____	<u>1972</u>	<u>1976</u>	_____	_____	_____	_____
Rated capacity _____	<u>110</u>	<u>220</u>	_____	_____	_____	_____
Size _____	<u>(2) 1 HP</u>	<u>(2) 5 HP</u>	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric _____	<u>Elect.</u>	<u>Elect.</u>	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	<u>1HP2204</u>	<u>5HP2202</u>	_____	_____	_____	_____

**SERVICE CONNECTIONS**

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

**COLLECTING AND FORCE MAINS**

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

**MANHOLES**

Size (inches) _____	<u>48"</u>	_____	_____	_____
Type of Manhole _____	<u>Conc.</u>	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year _____	<u>10</u>	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	<u>10</u>	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ ORANGEWOOD LAKES SERVICES, INC.

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

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 2017</b>
---

**TREATMENT PLANT**

Manufacturer _____	Mancolf	_____	_____
Type _____	Extended Aeration	_____	_____
"Steel" or "Concrete" _____	Concrete	_____	_____
Total Permitted Capacity _____	60,000	_____	_____
Average Daily Flow _____	42,000 GPD	_____	_____
Method of Effluent Disposal _____	Perc/Evap.	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	42,100	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	Peabody	_____	_____	_____	_____	_____
Capacity (GPM's) _____	110 GPM	_____	_____	_____	_____	_____
Motor:						
Manufacturer _____	_____	_____	_____	_____	_____	_____
Horsepower _____	1 HP	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	Elect.	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	0.712	_____	0.712
February _____	0.560	_____	0.560
March _____	0.710	_____	0.710
April _____	0.686	_____	0.686
May _____	0.697	_____	0.697
June _____	0.810	_____	0.810
July _____	0.862	_____	0.862
August _____	0.974	_____	0.974
September _____	1.162	_____	1.162
October _____	1.065	_____	1.065
November _____	0.966	_____	0.966
December _____	0.946	_____	0.946
Total for year _____	<u>10.150</u>	_____	<u>10.150</u>

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

UTILITY NAME: ORANGEWOOD LAKES SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2017

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

**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. \_\_\_\_\_ 17.2
- 2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 32
- 3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_ 24
- 4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ 0
- 5. Estimated annual increase in ERCs\*. \_\_\_\_\_ 0
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

\_\_\_\_\_ None

- 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 reus 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? \_\_ 2012

- 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 Prot 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 single family residents (SFR) gallons sold by the average number of single family residence 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 LAKES SERVICES, INC.

YEAR OF REPORT  
DECEMBER 31, 2017

# 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.   |
| <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.  ✓ Robert G. Heber | Pres  
(signature of chief executive officer of the utility)

Date: March 27, 2018

1.  2.  3.  4.  ✓ Robert G. Heber | Pres  
(signature of chief financial officer of the utility)

Date: March 27, 2017

\* 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.