

**OFFICIAL COPY**  
**DIVISION OF**  
**WATER AND SEWER**  
*Do Not Remove from the Office*  
**CLASS "A" OR "B"**

**WATER and/or WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

# ANNUAL REPORT

OF

WS804-01-AR  
Zellwood Station Co-Op, Inc.  
2126 Spillman Drive  
Zellwood, FL 32798-9797

02 JUN -3 11:10:56  
COMMUNICATIONS SECTION

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 2001**

# *Cronin, Jackson, Nixon & Wilson*

CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
CHRISTINE R. CHRISTIAN, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
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May 30, 2002

Officers and Directors  
Zellwood Station Co-op, Inc.

We have compiled the 2001 Annual Report of Zellwood Station Co-op, Inc. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the St. Johns County Water and Sewer Authority, information that is the representation of the management of Zellwood Station Co-op, Inc.. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the St. Johns County Water and Sewer Authority, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

*Cronin, Jackson, Nixon & Wilson*

CRONIN, JACKSON, NIXON & WILSON

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

**Company: Zellwood Station Co-op, Inc.**

**For the Year Ended December 31, 2001**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 211,187	\$ 211,187	\$ -
Commercial	23,994	23,994	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	12,323	12,323	-
<b>Total Water Operating Revenue</b>	<b>\$ 247,504</b>	<b>\$ 247,504</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 247,504</b>	<b>\$ 247,504</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**

Company: *Zellwood Station Co-op, Inc.*

For the Year Ended December 31, 2001

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 246,599	\$ 246,599	\$ -
Commercial	10,026	10,026	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	1,900	1,900	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 258,525</b>	<b>\$ 258,525</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 258,525</b>	<b>\$ 258,525</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).

## 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 Wastewater Utilities (USOA).
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 should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create 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 of the page 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. For water and wastewater utilities with more than one system, 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  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility

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Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9
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Basis for Wastewater Depreciation Charges	S-5	Wastewater Treatment Plant Information	S-11
Analysis of Entries in Wastewater Depreciation Reserve	S-6	Calculation of ERC's	S-12
		Other Wastewater System Information	S-13

**EXECUTIVE**

**SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

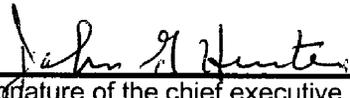
<b>YEAR OF REPORT</b> December 31, 2001
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I HEREBY CERTIFY, to the best of my knowledge and belief:

- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 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>( X ) | NO<br>( ) | 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 )

  
 \_\_\_\_\_  
 (signature of the chief executive officer of the utility) \*

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

\_\_\_\_\_  
 N/A  
 (signature of the 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

YEAR OF REPORT  
December 31, 2001

ZELLWOOD STATION Co-op, Inc.  
(Exact Name of Utility)

County: Orange

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

2126 Spilman Drive  
Zellwood, Florida, 32798

Telephone: (407) 886-0000

e-Mail Address: N/A

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number N/A

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

Robert C. Nixon, CPA  
Cronin, Jackson, Nixon & Wilson, CPA's, PA  
2560 Gulf-to-Bay Blvd, Suite 200  
Clearwater, Florida 34625

Telephone: ( 727 ) 791-4020

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

2126 Spilman Drive  
Zellwood, Florida, 32798

Telephone: (407) 886-0000

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

Zellwood Station Co-op, Inc. - Audit  
Beemer, Pricher, Kuehnhackl & Heidbrink, CPA's, P.A.  
( 727 ) 791-4020

2001 Annual Report Compilation  
Cronin, Jackson, Nixon and Wilson, CPA's, P.A.  
( 727 ) 791-4020

Date of original organization of the utility: 1993

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.	Zellwood Station Co-op, Inc.	100	%
2.			%
3.			%
4.			%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

<b>YEAR OF REPORT</b> December 31, 2001
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**DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
Mr. William G. Ferrara	Park Manager		General Correspondence
Mr. Thomas A. Cloud	Attorney		Various Legal Matters
Excel Engineering, Inc.	Engineers		Various Engineering Matters
Ms. Karen Hixenbaugh	Beemer, Pricher, Kuehnhackl & Heidbrink, CPA's, P.A.		Various Accounting Matters
Robert Nixon, CPA	Cronin, Jackson, Nixon & Wilson, CPA's, P.A.		Various Accounting Matters

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

**COMPANY PROFILE**

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

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

- (A) Zellwood Station Co-op, Inc. is a class B utility that provides water & wastewater service in Orange County to approximately 1,200 customers within the certificated service area. The utility was constructed as part of a cooperative development in 1975. The utility was granted a Certificate from the Florida Public Service Commission in 1998 to operate a water and wastewater utility due to providing service to customers outside the cooperative development area. The utility is an operating division of Zellwood Station Co-op, Inc.
- (B) Water & wastewater treatment.
- (C) The utility's goal is to provide quality water and wastewater treatment service within the certificated area with a fair rate of return on the Co-op.s investment.
- (D) The water and wastewater utility is an operating division of Zellwood Station Co-op, Inc.
- (E) Growth should average approximately 5 ERC's per year for the next several years.
- (F) The utility has made material adjustments to rate base in the current year's annual report related to an original cost study, as of December 31,2000, requested by the Florida Public Service Commission per Order No. PSC-98-1572-FOF-WS.

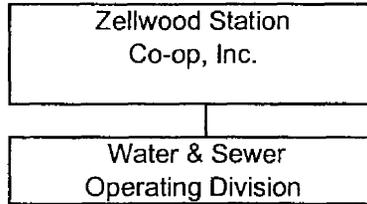
UTILITY NAME ZELLWOOD STATION Co-op, Inc.

**YEAR OF REPORT**  
December 31, 2001

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/01

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).



UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

**YEAR OF REPORT**  
December 31, 2001

**COMPENSATION OF OFFICERS**

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

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
Mr. John Hunter	Director/President	5 %	\$ None
Mr. Robert Thomson	Director/Vice-President	5 %	\$ None
Mr. Reid Cline	Director/Treasurer	5 %	\$ None
Mr. Gerald Dunn	Director/Secretary	5 %	\$ None
		% \$	
		% \$	
		% \$	
		% \$	
		% \$	
		% \$	
		% \$	

**COMPENSATION OF DIRECTORS**

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

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Mr. John Hunter	Director	12	\$ None
Mr. Robert Thomson	Director	12	\$ None
Mr. Reid Cline	Director	12	\$ None
Mr. Gerald Dunn	Director	12	\$ None
Mr. Bill Rowell	Director	12	\$ None
Mr. Frank Alfano	Director	12	\$ None
Mr. Bernie Schmeltz	Director	12	\$ None
Mr. Ron Munger	Director	12	\$ None
Mr. Bill Graham	Director	12	\$ None
Mr. Elmer Goins	Director	12	\$ None
Ms. Betty Gabryshak	Director	12	\$ None

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, and 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.

<b>NAME OF OFFICER, DIRECTOR OR AFFILIATE</b> (a)	<b>IDENTIFICATION OF SERVICE OR PRODUCT</b> (b)	<b>AMOUNT</b> (c)	<b>NAME AND ADDRESS OF AFFILIATED ENTITY</b> (d)
None		\$	

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

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

<b>NAME</b> <b>(a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION</b> <b>(b)</b>	<b>AFFILIATION OR CONNECTION</b> <b>(c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION</b> <b>(d)</b>
<p>All officers and directors listed on Schedule E-6 are retired; therefore, columns b,c &amp; d are not applicable.</p>			

**YEAR OF REPORT**  
December 31, 2001

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE**

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

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

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

<b>YEAR OF REPORT</b> December 31, 2001
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

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

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
N/A				\$

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

<b>YEAR OF REPORT</b> December 31, 2001
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.
2. Below are examples of some types of transactions to include:
  - purchase, sale or transfer of equipment.
  - purchase, sale or transfer of land and structures.
  - purchase, sale or transfer of securities.
  - noncash transfers of assets.
  - noncash dividends other than stock dividends.
  - writeoff of bad debts or loans.

3. The columnar instructions follow:
  - (a) Enter name of related party or company.
  - (b) Describe briefly the type of assets purchased, sold or transferred.
  - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
  - (d) Enter the net book value for each item reported.
  - (e) Enter the net profit or loss for each item (column (c) - column (d)).
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

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

**FINANCIAL**

**SECTION**

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

**YEAR OF REPORT**  
December 31, 2001

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)(1)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 4,198,743	\$ 3,232,166
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,168,309	1,172,395
Net Plant			2,030,434	2,059,771
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			2,030,434	2,059,771
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-4		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
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 and Investments				
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		4,507	66,516
132	Special Deposits	F-9	315	
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	43,107	40,389
145	Accounts Receivable from Associated Companies	F-12	1,230	
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies		2,288	1,288
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			(2,133)
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		
Total Current and Accrued Assets			51,447	106,060

\* Not Applicable for Class B Utilities

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

**YEAR OF REPORT**  
December 31, 2001

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)(1)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-11		
182	Extraordinary Property Losses	F-11		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	122,621	
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			122,621	
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 2,204,502</b>	<b>\$ 2,165,831</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

Note(1): Previous year information compiled by prior consultants.

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15		
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital			
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	138,085	1,732,870
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			138,085	1,732,870
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	588,520	400,358
Total Long Term Debt			588,520	400,358
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		45,884	28,882
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	54,742	
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits			
236	Accrued Taxes	W/S-3	22,771	
237	Accrued Interest	F-19	2,078	460
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	2,681	20
Total Current and Accrued Liabilities			128,156	29,362

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-19	2,414,369	3,516
272	Accumulated Amortization of Contributions in Aid of Construction	F-20	1,064,628	275
Total Net C.I.A.C.			1,349,741	3,241
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 2,204,502</b>	<b>\$ 2,165,831</b>

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 492,650	\$ 506,029
469.530	Less: Guarenteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			492,650	506,029
401	Operating Expenses(1)	F-3(b)	365,300	405,316
403	Depreciation Expense	F-3(b)	168,547	129,268
	Less: Amortization of CIAC	F-22	(185)	(60,422)
Net Depreciation Expense			168,362	68,846
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		2,525
408.1	Taxes Other Than Income	W/S-3		26,327
409.1	Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			533,662	503,014
Net Utility Operating Income			(41,012)	3,015
470	Add Back: Guarenteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			(41,012)	3,015

Note (1): \$4,058 of prior year expense reclassified as non-utility. See F-3 (c).

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 247,504	\$ 258,525	N/A
247,504	258,525	
196,541	208,775	
48,815	80,453	
(27,436)	(32,986)	
21,379	47,467	
	2,525	
12,916	13,411	
230,836	272,178	
16,668	(13,653)	
16,668	(13,653)	N/A

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			(41,012)	3,015
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income			2,724
421	Miscellaneous Nonutility Revenue			3,401
426	Miscellaneous Nonutility Expenses(1)		(4,058)	(5,121)
Total Other Income and Deductions			(4,058)	1,004
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-17	28,912	30,300
428	Amortization of Debt Discount & Expense	F-11		
429	Amortization of Premium on Debt	F-11		
Total Interest Expense			28,912	30,300
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
<b>NET INCOME</b>			<b>(73,982)</b>	<b>(26,281)</b>

Explain Extraordinary Income:

Note(1): Unidentifiable transposition errors for water & sewer operating expenses in 2000 compiled by previous consultants.

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,838,089	\$ 2,360,654
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	833,607	1,334,702
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	1,198,244	1,216,125
252	Advances for Construction	F-20		
Subtotal			(193,762)	(190,173)
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	468,072	596,556
Subtotal			274,310	406,383
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-5		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5		
	Working Capital Allowance (3)	W-9	24,568	26,097
	Other (Specify):			
	_____			
	_____			
	_____			
RATE BASE			298,878	432,480
NET UTILITY OPERATING INCOME			16,668	(13,653)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			5.58%	--

**NOTES:**

- (1) Estimated if not known.
  - (2) Include only those Acquisition Adjustments that have been approved by the Commission.
  - (3) Calculation consistent with last rate proceeding.
- In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ 138,085	19.00 %	11.34 %	2.15 %
Preferred Stock		%	-	%
Long Term Debt	588,520	81.00 %	7.35 %	5.95 %
Customer Deposits		%	-	%
Tax Credits - Zero Cost		%	-	%
Tax Credits - Weighted Cost		%	-	%
Deferred Income Taxes		%	-	-
Other (Explain)		-	-	%
<b>Total</b>	<b>\$ 726,605</b>	<b>100.00 %</b>		<b>8.10 %</b>

(1) Should equal amounts on Schedule F-6, Column (g).

(2) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>None</u> %
Commission order approving Return on Equity:	<u>None</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	<u>N/A</u> %
Commission order approving AFUDC rate:	<u>N/A</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.



UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

<b>YEAR OF REPORT</b> December 31, 2001
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**UTILITY PLANT  
ACCOUNTS 10 1 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 1,838,089	\$ 2,360,654	N/A	\$ 4,198,743
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
Total Utility Plant		\$ 1,838,089	\$ 2,360,654	N/A	\$ 4,198,743

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.					
ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment				
Total Plant Acquisition Adjustment				N/A	
114	Acquisition Adjustment				
Total Plant Acquisition Adjustment				N/A	

**ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 477,657	\$ 694,738	N/A	\$ 1,172,395
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	48,815	80,453		129,268
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
_____ _____ _____ Salvage				
Other Credits (specify) :				
Original cost study adjustment	307,135	559,511		866,646
Total credits	355,950	639,964		995,914
Debits during year:				
Book cost of plant retired <sup>2F</sup>	-	-		
Cost of removal				
Other debits (specify)				
_____ _____ _____				
Total debits				
Balance end of year	\$ 833,607	\$ 1,334,702	N/A	\$ 2,168,309

ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A				
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify):				
_____ _____ _____				
Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
_____ _____ _____				
Total debits				
Balance end of year				

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

<b>YEAR OF REPORT</b> December 31, 2001
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Order No. PSC-01-2471-PCO-WS	\$ 68,813	666	\$ 19,106
	-	766	19,106
	-	-	-
	-	-	-
	-	-	-
Total	68,813		\$ 38,212

**NONUTILITY PROPERTY (ACCOUNT 121)**

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

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
N/A				
Total Nonutility Property				

**SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Escrow account	\$ 315
Total Special Deposits	\$ 315
OTHER SPECIAL DEPOSITS (Account 133):	
Total Other Special Deposits	

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

<b>YEAR OF REPORT</b> December 31, 2001
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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123-127**

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123): N/A		
Total Investment In Associated Companies		
UTILITY INVESTMENTS (ACCT. 124): N/A		
Total Utility Investments		
OTHER INVESTMENTS (ACCT. 125): N/A		
Total Other Investments		
SPECIAL FUNDS (ACCTS. 126 & 127) N/A		
Total Special Funds		

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

**ACCOUNTS AND NOTES RECEIVABLE - NET**

**ACCOUNTS 141 - 144**

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 43,107	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 43,107
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
_____		
_____		
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
_____		
_____		
Total Notes Receivable		
Total Accounts and Notes Receivable		43,107
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year		
Add: Provision for uncollectables for current year		
Collections of accounts previously written off		
Utility accounts		
Others		
Total Additions		
Deduct accounts written off during year:		
Utility accounts		
Others		
Total accounts written off		
Balance end of year		
Total Accounts and Notes Receivable - Net		\$ 43,107

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

**YEAR OF REPORT**  
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Miscellaneous charges - due utility operating division	\$ 1,230
Total	\$ 1,230

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
N/A		
Total		

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
N/A	
Total	

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
 Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
N/A	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	_____	_____
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	_____	_____

**EXTRAORDINARY PROPERTY LOSSES**  
**ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	
_____	_____
_____	_____
_____	_____
Total Extraordinary Property Losses	_____

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

**MISCELLANEOUS DEFERRED DEBITS**  
**ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1): Order No. PSC-01-2471-PCO-WS		
Water	\$ 19,106	\$ 34,110
Sewer	19,106	34,703
Total Deferred Rate Case Expense	\$ 38,212	\$ 68,813
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): Costs related to potential sale of utility division to Orange County		\$ 5,834
Deferred charges related to sewer treatment plant clean-out during the year ended December 31, 2001.	2,525	47,975
Total Other Deferred Debits	\$ 2,525	\$ 53,809
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Total Other Deferred Debits	NONE	NONE
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ 40,737	\$ 122,622

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

**YEAR OF REPORT**  
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
Par or stated value per share		\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		
Dividends declared per share for year	None	None
<b>PREFERRED STOCK</b>		
Par or stated value per share		
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		
Dividends declared per share for year	None	None

\* Account 204 not applicable for Class B utilities

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
N/A			
Total			

\* For variable rate obligations, provide the basis for the rate. (I.e.. Prime + 2%, etc)

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

**YEAR OF REPORT**  
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**STATEMENT OF RETAINED EARNINGS**

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year	\$ 1,732,870
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	
	Total Credits	
	Debits: Original cost study - net adjustment	1,568,504
	Total Debits	1,568,504
435	Balance transferred from Income	(26,281)
436	Appropriations of Retained Earnings: _____	
	Total appropriations of Retained Earnings	
437	Dividends declared: Preferred stock dividends declared _____	
438	Common stock dividends declared _____	
	Total Dividends Declared	
	Year end Balance	138,085
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____	
	Total Appropriated Retained Earnings	
	Total Retained Earnings	\$ 138,085

Notes to Statement of Retained Earnings:

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

<b>YEAR OF REPORT</b> December 31, 2001
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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	
Total	

**OTHER LONG TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
Bank of America (Maturity @ 12/2004)	7.35 %	Fixed	\$ 588,520
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total	%		\$ 588,520

\* For variable rate obligations, provide the basis for the rate. (I.e., Prime + 2%, etc)

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

<b>YEAR OF REPORT</b> December 31, 2001
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**NOTES PAYABLE (ACCTS. 232 AND 234)**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE (Account 232): N/A			
Total Account 232			
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): N/A			
Total Account 234			

\* For variable rate obligations, provide the basis for the rate. (i.e., Prime +2%, etc)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Expenditures for sewer treatment plant clean-out during 2001 (allocated division costs)	54,742
Total	\$ 54,742

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

**YEAR OF REPORT**  
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**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued interest on Long Term Debt					
Bank of America	\$ 460	427	\$ 30,300	\$ 28,682	\$ 2,078
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Account No. 237.1	460		30,300	28,682	2,078
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
_____	-	_____	_____	_____	0
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Account 237.2	-				
Total Account 237 (1)	\$ 460		\$ 30,300	\$ 28,682	2,078
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 30,300		
Less Capitalized Interest Portion of AFUDC:					
_____		_____	_____		
_____		_____	_____		
_____		_____	_____		
_____		_____	_____		
Net Interest Expensed to Account No. 427 (2)			\$ 30,300		



UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1)  N/A  _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
Total Regulatory Liabilities	\$ _____ -	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)  N/A  _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
Total Deferred Liabilities	\$ _____ -	\$ _____ -
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____ -	\$ _____ -

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 2,636	\$ 880	N/A	\$ 3,516
Add credits during year:(1)	1,195,608	1,215,245		2,410,853
Less debits charged during	-	-		-
Total Contributions In Aid of Construction	\$ 1,198,244	\$ 1,216,125	\$ -	\$ 2,414,369

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 188	\$ 87	N/A	\$ 275
Debits during year:(1)	467,884	596,469		1,064,353
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 468,072	\$ 596,556	N/A	\$ 1,064,628

Note (1): Includes adjustments for original cost study. See W-8(a) & (b), S-8(a) & (b).

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

<b>YEAR OF REPORT</b> December 31, 2001
--

**RECONCILIATION 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 income 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 group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year (loss)	F-3(c)	\$ (26,281)
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income (loss)		(26,281)
Computation of tax: The Company projects a net operating loss for income tax purposes; therefore, the estimated tax computation is not applicable.		

**WATER  
OPERATION  
SECTION**



UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

<b>YEAR OF REPORT</b> December 31, 2001
--

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	1,838,089
	Less:		
	Nonused and Useful Plant (1)		833,607
108.1	Accumulated Depreciation	W-6(b)	
110.1	Accumulated Amortization		1,198,244
271	Contributions in Aid of Construction	W-7	
252	Advances for Construction	F-20	
	Subtotal		(193,762)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	468,072
	Subtotal		274,310
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		24,568
	Other (Specify):		
	WATER RATE BASE		298,878
	UTILITY OPERATING INCOME	W-3	16,668
	Achieved Rate of Return (Water Operating Income/Water Rate Base)		5.58%

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
 December 31, 2001

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 247,504
469	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		247,504
401	Operating Expenses	W-10(a)	196,541
403	Depreciation Expense	W-6(a)	48,815
	Less: Amortization of CIAC	W-8(a)	(27,436)
	Net Depreciation Expense		21,379
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		11,138
408.11	Property Taxes		
408.12	Payroll Taxes		1,778
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		12,916
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		230,836
	Utility Operating Income		16,668
469	Add Back: Guarenteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 16,668

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
 December 31, 2001

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS(1) (e)	CURRENT YEAR (f)
301	Organization	\$ 59,836			\$ 59,836
302	Franchises	5,533			5,533
303	Land and Land Rights	7,831		2,631	5,200
304	Structure and Improvements	2,419		26,351	28,770
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	147,786		(127,253)	20,533
308	Infiltration Galleries and Tunnels	38,446		(38,446)	
309	Supply Mains				
310	Power Generation Equipment	4,130	1,907	25,005	31,042
311	Pumping Equipment	692,237	14,290	(663,102)	43,425
320	Water Treatment Equipment	16,154		36,718	52,872
330	Distribution Reservoirs and Standpipes	73,047		103,619	176,666
331	Transmission and Distribution Mains	149,962		825,219	975,181
333	Services			124,088	124,088
334	Meters and Meter Installations	180,246	5,104	7,810	193,160
335	Hydrants			78,373	78,373
339	Other Plant / Miscellaneous Equipment	660		11,413	12,073
340	Office Furniture and Equipment	9,827			9,827
341	Transportation Equipment	1,250			1,250
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	18,076			18,076
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	2,089			2,089
348	Other Tangible Plant	95			95
	TOTAL WATER PLANT	\$ 1,409,624	\$ 21,301	\$ 412,426	\$ 1,838,089

NOTE (1): Net adjustment to utility plant in service based on original cost study.

W-4(a)  
 GROUP 1

**YEAR OF REPORT**  
December 31, 2001

**UTILITY NAME:** ZELLWOOD STATION Co-op, Inc.  
**SYSTEM NAME / COUNTY:** Same/Orange County

**WATER UTILITY PLANT MATRIX**

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 59,836	59,836				
302	Franchises	5,533	5,533				
303	Land and Land Rights	5,200			5,200		
304	Structure and Improvements	28,770			28,770		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	20,533		20,533			
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment	31,042		31,042			
311	Pumping Equipment	43,425		43,425			
320	Water Treatment Equipment	52,872			52,872		
330	Distribution Reservoirs and Standpipes	176,666				176,666	
331	Transmission and Distribution Mains	975,181				975,181	
333	Services	124,088				124,088	
334	Meters and Meter Installations	193,160				193,160	
335	Hydrants	78,373				78,373	
339	Other Plant / Miscellaneous Equipment	12,073		228	11,845		9,827
340	Office Furniture and Equipment	9,827					1,250
341	Transportation Equipment	1,250					
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	18,076					18,076
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment	2,089					2,089
348	Other Tangible Plant	95					95
	TOTAL WATER PLANT	\$ 1,838,089	\$ 65,369	\$ 95,228	\$ 98,687	\$ 1,547,468	\$ 31,337

W-4(b)  
GROUP 1

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
**December 31, 2001**

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40	%	2.50 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	17	%	5.88 %
330	Distribution Reservoirs and Standpipes	40	%	2.50 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
339	Other Plant / Miscellaneous Equipment	25	%	4.00 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	15	%	6.67 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

**UTILITY NAME:** ZELLWOOD STATION Co-op, Inc.  
**SYSTEM NAME / COUNTY:** Same/Orange County

**YEAR OF REPORT**  
**December 31, 2001**

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS (1) (e)	TOTAL CREDITS (d + e) (f)
301	Organization	24,002	1,496		1,496
302	Franchises	5,550	0	(17)	(17)
304	Structure and Improvements	566	872	21,666	22,538
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	56,319	684	(38,866)	(38,182)
308	Infiltration Galleries and Tunnels	6,928	0	(6,928)	(6,928)
309	Supply Mains				
310	Power Generation Equipment	637	1,505	28,498	30,003
311	Pumping Equipment	261,617	1,814	(232,482)	(230,668)
320	Water Treatment Equipment	3,210	0	49,662	49,662
330	Distribution Reservoirs and Standpipes	33,522	4,417	81,784	86,201
331	Transmission and Distribution	48,864	21,649	298,907	320,556
333	Services		3,102	51,403	54,505
334	Meters and Meter Installations	23,431	9,531	13,832	23,363
335	Hydrants		1,740	28,015	29,755
339	Other Plant / Miscellaneous Equipment	159	1	11,691	11,692
340	Office Furniture and Equipment	1,482	655		655
341	Transportation Equipment	1,280	0	(30)	(30)
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	8,905	1,205		1,205
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	1,185	138		138
348	Other Tangible Plant		6		6
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 477,657</b>	<b>\$ 48,815</b>	<b>\$ 307,135</b>	<b>\$ 355,950</b>

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note (1): Original cost study net adjustment.

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
 December 31, 2001

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization					25,498
302	Franchises					5,533
304	Structure and Improvements					23,104
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					18,137
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					30,640
311	Pumping Equipment					30,949
320	Water Treatment Equipment					52,872
330	Distribution Reservoirs and Standpipes					119,723
331	Transmission and Distribution					369,420
333	Services					54,505
334	Meters and Meter Installations					46,794
335	Hydrants					29,755
339	Other Plant / Miscellaneous Equipment					11,851
340	Office Furniture and Equipment					2,137
341	Transportation Equipment					1,250
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					10,110
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					1,323
348	Other Tangible Plant					6
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 833,607







UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
**December 31, 2001**

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	1,011	1,013	211,187
461.2	Metered Sales to Commercial Customers	15	15	23,994
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	1,026	1,028	235,181
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	1,026	1,028	235,181
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			12,323
	Total Other Water Revenues			\$ 12,323
	Total Water Operating Revenues			\$ 247,504

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
 December 31, 2001

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 56,432		
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water			
615	Purchased Power	22,385		
616	Fuel for Power Purchased	60		
618	Chemicals	17,914		
620	Materials and Supplies	3,832		
631	Contractual Services - Engineering	5,544		
632	Contractual Services - Accounting	4,749		
633	Contractual Services - Legal	10,034		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing			
636	Contractual Services - Other	43,016	1,007	
641	Rental of Building/Real Property	5,273		
642	Rental of Equipment			
650	Transportation Expense	2,276		
656	Insurance - Vehicle	2,033	2,033	
657	Insurance - General Liability			
658	Insurance - Workmens Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	19,106		
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	3,887		
Total Water Utility Expenses		\$ 196,541	\$ 3,040	

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
 December 31, 2001

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 19,751	\$ 5,643	\$ 19,751	\$ 5,643	\$ 2,822	\$ 2,822
			b		
22,385					
60					
17,914					
3,832					
5,544					
					4,749
					10,034
30,924					11,085
					5,273
				2,276	
					19,106
					3,887
\$ 100,410	\$ 5,643	\$ 19,751	\$ 5,643	\$ 5,098	\$ 56,956

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
**December 31, 2001**

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		11,233		11,233	12,812
February		10,065		10,065	10,806
March		10,066		10,066	10,086
April		12,251		12,251	9,674
May		14,921		14,921	12,929
June		10,279		10,279	14,967
July		7,714		7,714	11,816
August		9,138		9,138	7,841
September		9,149		9,149	10,000
October		11,584		11,584	10,979
November		9,825		9,825	13,575
December		10,888		10,888	11,034
Total for year		127,113		127,113	136,519

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:


List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
	1,000GPM		Well
	815GPM		Well

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
**December 31, 2001**

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>2,613,600</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wells</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	<u>Aeration/Chlorination</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon):	<u>Manufacturer</u>
<b>FILTRATION</b>	
Type and size of area:	
Pressure (in square feet):	<u>Manufacturer</u>
Gravity (in GPM/square feet):	<u>Manufacturer</u>

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
 December 31, 2001

**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,013	1,013
5/8"	Displacement	1.0	7	7
3/4"	Displacement	1.5		
1"	Displacement	2.5	4	10
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5	1	18
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				1,066

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.

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

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:	
Total Gallons Sold	136,519,000
Divided by Number of Days	365
Divided by Gallons per Day	350
	1,069

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

**YEAR OF REPORT**  
**December 31, 2001**

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently ser	1,069
2. Maximum number of ERC's * which can be served.	1,649
3. Present system connection capacity (in ERC's *) using existing lines.	1,069
4. Future system connection capacity (in ERC's *) upon service area buildout.	1,649
5. Estimated annual increase in ERC's * .	Approx. 5 ERC's
6. Is the utility required to have fire flow capacity?	Yes
If so, how much capacity is required?	500GPM
7. Attach a description of the fire fighting facilities.	58 Fire 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?	August 1999
10. If the present system does not meet the requirements of DEP rules:	
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 othe DEP?	_____
11. Department of Environmental Protection ID #	PWS-3481506
12. Water Management District Consumptive Use Permit #	2-095-0231anrm2
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 bsd on the calculation on the bottom of Page W-13

**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

YEAR OF REPORT  
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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(b)	2,360,654
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	1,334,702
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	1,216,125
252	Advances for Construction	F-20	
	Subtotal		(190,173)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	596,556
	Subtotal		406,383
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		26,097
	Other (Specify):		
	WASTEWATER RATE BASE		432,480
	UTILITY OPERATING INCOME	S-3	(13,653)
ADJUSTED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)			--

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (2) Include only those Acquisition Adjustments that have been approved by the Commission.  
 (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	S-9	\$ 258,525
469	Less: Guarenteed Revenue and AFPI	S-9	
	Net Operating Revenues		258,525
401	Operating Expenses	S-10(a)	208,775
403	Depreciation Expense	S-6(a)	80,453
	Less: Amortization of CIAC	S-8(a)	(32,986)
	Net Depreciation Expense		47,467
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	2,525
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		11,634
408.11	Property Taxes		
408.12	Payroll Taxes		1,777
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		13,411
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		272,178
	Utility Operating Income (Loss)		(13,653)
469	Add Back:		
	Guarenteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (13,653)

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS(1) (e)	CURRENT YEAR (f)
351	Organization	87,748			87,748
352	Franchises	8,113			8,113
353	Land and Land Rights	11,484		45,916	57,400
354	Structure and Improvements	9,816		1,692	11,508
355	Power Generation Equipment	6,649		(6,649)	
360	Collection Sewers - Force	876,718		(765,992)	110,726
361	Collection Sewers - Gravity	29,500		950,491	979,991
362	Special Collecting Structures				
363	Services to Customers			124,088	124,088
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells			5,578	5,578
371	Pumping Equipment	19,534		134,565	154,099
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	726,376	228,484	(192,500)	762,360
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	201	7,847	(201)	7,847
390	Office Furniture & Equipment	10,204			10,204
391	Transportation Equipment	1,321			1,321
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	3,063			3,063
394	Laboratory Equipment				
395	Power Operated Equipment		4,793		4,793
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	31,815			31,815
	Total Wastewater Plant	\$ 1,822,542	\$ 241,124	\$ 296,988	\$ 2,360,654

NOTE (1): Net adjustment to utility plant in service based on original cost study.

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	87,748						
352	Franchises	8,113						
353	Land and Land Rights				57,400			
354	Structure and Improvements				11,508			
355	Power Generation Equipment							
360	Collection Sewers - Force		110,726					
361	Collection Sewers - Gravity		979,991					
362	Special Collecting Structures							
363	Services to Customers		124,088					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			5,578				
371	Pumping Equipment			154,099				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				762,360			
380	Treatment & Disposal Equipment							
381	Plant Sewers							10,204
382	Outfall Sewer Lines							1,321
389	Other Plant / Miscellaneous Equipment				7,847			
390	Office Furniture & Equipment							3,063
391	Transportation Equipment							4,793
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							31,815
	Total Wastewater Plant	\$ 95,861	\$ 1,214,805	\$ 159,677	\$ 839,115			\$ 51,196

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

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	40	%	2.50 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment	17	%	5.88 %
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity & Manholes	40	%	2.50 %
362	Special Collecting Structures		%	%
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	30	%	3.33 %
371	Pumping Equipment	38	%	2.63 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	15	%	6.67 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	15	%	6.67 %
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment	15	%	6.67 %
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant	10	%	10.00 %
Wastewater Plant Composite Depreciation Rate *			%	%

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

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS (1) (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 31,763	\$ 2,194		\$ 2,194
352	Franchises	7,188	203		203
354	Structure and Improvements	1,891	360	7,280	7,640
355	Power Generation Equipment	478		(478)	
360	Collection Sewers - Force	321,769	3,687	(248,656)	(244,969)
361	Collection Sewers - Gravity	6,638	26,000	429,625	455,625
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices		3,264	54,107	57,371
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment		93		93
374	Reuse Distribution Reservoirs	303,793	4,053	(171,720)	(167,667)
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment		36,036	489,387	525,423
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	34	262	(34)	228
390	Office Furniture & Equipment	1,682	680		680
391	Transportation Equipment	1,286	35		35
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	1,618	204		204
394	Laboratory Equipment				
395	Power Operated Equipment		200		200
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	16,598	3,182		3,182
Total Depreciable Wastewater Plant in Service		\$ 694,738	\$ 80,453	\$ 559,511	\$ 640,442

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note (1): Original cost study net adjustment.

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.

SYSTEM NAME / COUNTY: Same/Orange County

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization					\$ 33,957
352	Franchises					7,391
354	Structure and Improvements					9,531
355	Power Generation Equipment					
360	Collection Sewers - Force					76,800
361	Collection Sewers - Gravity					462,263
362	Special Collecting Structures					
363	Services to Customers					57,371
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					93
371	Pumping Equipment					136,126
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					525,423
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					262
390	Office Furniture & Equipment					2,362
391	Transportation Equipment					1,321
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					1,822
394	Laboratory Equipment					
395	Power Operated Equipment					200
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					19,780
Total Depreciable Wastewater Plant in Service						\$ 1,334,702







WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues			
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.6	Other Revenues			
521	Total Flat Rate Revenues			
	Measured Revenues:			
522.1	Residential Revenues	1,010	1,012	246,599
522.2	Commercial Revenues	6	6	10,026
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	1,016	1,018	256,625
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	1,016	1,018	256,625
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			1,900
	Total Other Wastewater Revenues			1,900

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

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**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues			
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues	-	-	
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				258,525

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

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WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 45,231		\$ 2,533		\$ 2,533	\$ 30,093	\$ 7,540
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment	20,500					20,500	
711	Sludge Removal Expense	37,664					37,664	
715	Purchased Power							
716	Fuel for Power Purchased							
718	Chemicals	13,904				13,904		
720	Materials and Supplies	4,079	4,079					
731	Contractual Services - Engineering	15,054					15,054	
732	Contractual Services - Accounting	4,749						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	2,308				2,308		
736	Contractual Services - Other	23,773						
741	Rental of Building/Real Property	5,272						
742	Rental of Equipment							
750	Transportation Expense	2,150						
756	Insurance - Vehicle	6,275					6,275	
757	Insurance - General Liability							
758	Insurance - Workmens Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	19,106						
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	8,710						
	Total Wastewater Utility Expenses	\$ 208,775	\$ 4,079	\$ 2,533		\$ 18,745	\$ 109,586	\$ 7,540

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
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WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees		\$ 2,532				
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		4,749				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other		23,773				
741	Rental of Building/Real Property		5,272				
742	Rental of Equipment						
750	Transportation Expense	2,150					
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		19,106				
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		8,710				
	Total Wastewater Utility Expenses	\$ 2,150	\$ 64,142				

S-10(b)  
 GROUP 1

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
 SYSTEM NAME / COUNTY: Same/Orange County

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**CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,012	1,012
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		
1"	Displacement	2.5	2	5
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				1,056

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.

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

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment

ERC Calculation:	Total Gallons Sold	63,722,795
	Divided by Number of Days	365
	Divided by Gallons per Day	280
		624

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
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**WASTEWATER TREATMENT PLANT INFORMATION**  
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	300,000GPD		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Davco		
Type (2)	Extended Aeration		
Hydraulic Capacity	300,000		
Average Daily Flow	174,583		
Total Gallons of Wastewater Treated	63,722,795		
Method of Effluent Disposal	Perc. Ponds		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc)

(2) Contact stabilization, advanced treatment, etc.

Note (1): The Company purchases sewage treatment from Pasco County

UTILITY NAME: ZELLWOOD STATION Co-op, Inc.  
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**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently serve.	<u>1,056</u>
2. Maximum number of ERC's * which can be served.	<u>1,071</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,056</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>1,071</u>
5. Estimated annual increase in ERC's *.	<u>Approx. 5 ERC's</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach 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?	<u>Yes</u>
If so, when?	<u>Within the next several years</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with the DEP?	<u>Unknown</u>
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:	
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 othe DEP?	
11. Department of Environmental Protection ID #	<u>FLA010865</u>

\* An ERC is determined bsed on the calculation on the bottom of Page S-11