

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

Orange Blossom Utilities, Inc.
Exact Legal Name of Respondent

639-W 528-S
Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2023 APR 10 PM 2:34
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2022

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

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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 preceeding year ending December 31.

Florida Public Service Commission
Division of Economic Regulation
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 Economic Regulation, 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

REPORT OF

ORANGE BLOSSOM UTILITIES, INC.
(EXACT NAME OF UTILITY)

11714 NE 62nd Terrace, Suite 400 The Villages, FL 32158	Same as Mailing Address
Mailing Address	Street Address Sumter County
Telephone Number 352-430-1329	Date Utility First Organized 2004

Fax Number

E-mail Address

Sunshine State One-Call of Florida, Inc. Member No. OB1823

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: Linda Denby, 11714 NE 62nd Terrace, Suite 400
The Villages, FL 32162 (352) 430-1326

Name of subdivisions where services are provided: Village Park Center, Sumter County

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Linda Denby</u>	<u>Bookkeeper</u>	<u>11714 NE 62nd Terrace</u> <u>Ste. 400, The Villages, FL</u> <u>U.S. Water Services Corp.</u> <u>4939 Cross Bayou Blvd.</u>	
Person who prepared this report: <u>Troy Rendell</u> <u>See Accountant's Compilation Report</u>	<u>Vice President - Investor</u> <u>Owned Utilities</u>	<u>New Port Richey, FL 34652</u>	
Officers and Managers: <u>Jonathan S. Dean</u>	<u>President</u>	<u>Same</u>	\$ <u>0</u>
<u>Jon Kurtz</u>	<u>V. President</u>	<u>"</u>	\$ <u>0</u>
<u>Linda Denby</u>	<u>Secretary</u>	<u>"</u>	\$ <u>0</u>
		<u>"</u>	\$ <u>0</u>
		<u>"</u>	\$ <u>0</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>Jonathan S. Dean</u>	<u>50%</u>	<u>Same</u>	\$ <u>0</u>
<u>Jon Kurtz</u>	<u>50%</u>	<u>"</u>	\$ <u>0</u>
		<u>"</u>	\$ <u>0</u>

UTILITY NAME: ORANGE BLOSSOM UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2022
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	\$ _____	\$ _____	\$ _____
Commercial_____		25,555	37,763		63,318
Industrial_____					
Multiple Family_____					
Guaranteed Revenues_____					
Other_____					-
Total Gross Revenue_____		\$ 25,555	\$ 37,763	\$ _____	\$ 63,318
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 68,554	\$ 56,108	\$ _____	\$ 124,662
Depreciation Expense_____	F-5	22,018	46,572		68,590
CIAC Amortization Expense_____	F-8	-			-
Taxes Other Than Income_____	F-7	3,891	4,278		8,170
Income Taxes_____	F-7				
Total Operating Expense		\$ 94,463	106,959		\$ 201,422
Net Operating Income (Loss)		\$ (68,909)	\$ (69,196)	\$ _____	\$ (138,104)
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____

Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ 9,458	\$ _____	\$ _____	\$ 9,458
Interest Expense_____		10,574			10,574

Net Income (Loss)		\$ (88,941)	\$ (69,196)	\$ _____	\$ (158,137)

UTILITY NAME: ORANGE BLOSSOM UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2022

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>1,993,038</u>	\$ <u>1,993,316</u>
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	<u>1,166,904</u>	<u>1,098,313</u>
Net Utility Plant_____		\$ <u>826,135</u>	\$ <u>895,002</u>
Cash_____		<u>90,904</u>	<u>261,908</u>
Customer Accounts Receivable (141)_____		<u>8,264</u>	<u>7,620</u>
Other Assets (Specify):_____			
Notes Recievable		<u>351,300</u>	<u>280,000</u>
Interest Accrued		<u>25,255</u>	<u>17,360</u>
Total Assets_____		\$ <u>1,301,858</u>	\$ <u>1,461,890</u>
Liabilities and Capital:			
Common Stock Issued (201)_____	F-6	<u>500</u>	<u>500</u>
Preferred Stock Issued (204)_____	F-6		
Other Paid in Capital (211)_____		<u>3,371,191</u>	<u>2,789,918</u>
Retained Earnings (215)_____	F-6	<u>(2,696,363)</u>	<u>(1,733,360)</u>
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6		
Total Capital_____		\$ <u>675,328</u>	\$ <u>1,057,058</u>
Long Term Debt (224)_____	F-6	\$ _____	\$ _____
Accounts Payable (231)_____			
Notes Payable (232)_____			<u>113,014</u>
Customer Deposits (235)_____			
Accrued Taxes (236)_____			
Other Liabilities (Specify)_____			
Advances for Construction_____			
Contributions in Aid of Construction - Net (271-272)_____	F-8	<u>626,531</u>	<u>291,818</u>
Total Liabilities and Capital_____		\$ <u>1,301,858</u>	\$ <u>1,461,890</u>

UTILITY NAME ORANGE BLOSSOM UTILITIES, INC.

YEAR OF REPORT DECEMBER 31,2022

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>638,327</u>	\$ <u>1,354,711</u>	\$ _____	\$ <u>1,993,038</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>638,327</u>	\$ <u>1,354,711</u>	\$ _____	\$ <u>1,993,038</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>323,338</u>	\$ <u>774,975</u>	\$ _____	\$ <u>1,098,313</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>22,018</u>	\$ <u>46,572</u>	\$ _____	\$ <u>68,590</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>22,018</u>	\$ <u>46,572</u>	\$ _____	\$ <u>68,590</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>345,357</u>	\$ <u>821,547</u>	\$ _____	\$ <u>1,166,904</u>

UTILITY NAME: ORANGE BLOSSOM UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2022

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	\$1	_____
Shares authorized _____	20,000	_____
Shares issued and outstanding _____	500	_____
Total par value of stock issued _____	\$ 500	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____ -	\$ (2,121,600)
Changes during the year (Specify):		
Net income (Loss) for the year _____	_____	(574,763)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____ -	\$ (2,696,363)

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ 3,175,918
Changes during the year (Specify):		
Additional Paid In Capital _____	_____	585,273
Disbursements _____	_____	(390,000)
_____	_____	_____
Balance end of year _____	\$ _____	\$ 3,371,191

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: ORANGE BLOSSOM UTILITIES

YEAR OF REPORT DECEMBER 31, 2022

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 _____	1,421	1,004	-	2,425
Regulatory assessment fee _____	2,470	3,274	_____	5,744
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ 3,891	\$ 4,278	\$ -	\$ 8,170

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
<u>U.S. Water Services Corporation</u>	\$ 55,429	\$ 37,956	<u>Contracted services & repairs</u>
_____	_____	_____	_____
_____	_____	_____	_____
<u>Crippen & Co.</u>	\$ 775	\$ 1,550	<u>2021 income tax preparation</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 82,818	\$ 209,000	\$ 291,818
2) Add credits during year_____			
	\$ 125,681	\$ 209,032	\$ 334,713
3) Total_____	208,499	418,032	626,531
4) Deduct charges during the year_____			
5) Balance end of year_____	208,499	418,032	626,531
6) Less Accumulated Amortization_____	-		-
7) Net CIAC_____	\$ 208,499	\$ 418,032	\$ 626,531

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		
Water installation charge	1	\$ 9,188	\$ 9,188	\$ _____
main extension charge water	1	61,198	61,198	_____
plant capacity charge - water	1	29,770	29,770	_____
Main extension charge - wastewater	1	159,452		159,452
Plant capacity charge - wastewater	1	49,579		49,579
Other	1	25,525	25,525	_____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ 125,681	\$ 209,032

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ -	\$ -	\$ -
Add Debits During Year:_____	-	-	-
Deduct Credits During Year:_____			
Balance End of Year (Must agree with line #6 above.)	\$ -	\$ -	\$ -

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

UTILITY NAME ORANGE BLOSSOM UTILITIES

YEAR OF REPORT DECEMBER 31, 2022

SCHEDULE "A"

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

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

(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:	_____ %
Commission Order Number approving AFUDC rate:	_____

WATER
OPERATING
SECTION

UTILITY NAME: ORANGE BLOSSOM UTILITIES

YEAR OF REPORT DECEMBER 31,2022

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ 20,223	_____	_____	20,223
302	Franchises_____	-	_____	_____	-
303	Land and Land Rights_____	2,313	_____	_____	2,313
304	Structures and Improvements_____	95,896	_____	_____	95,896
305	Collecting and Impounding Reservoirs_____	-	_____	_____	-
306	Lake, River and Other Intakes_____	-	_____	_____	-
307	Wells and Springs_____	205,292	_____	_____	205,292
308	Infiltration Galleries and Tunnels_____	-	_____	_____	-
309	Supply Mains_____	21,579	_____	_____	21,579
310	Power Generation Equipment_____	76,643	_____	_____	76,643
311	Pumping Equipment_____	105,589	_____	_____	105,589
320	Water Treatment Equipment_____	5,298	_____	_____	5,298
330	Distribution Reservoirs and Standpipes_____	-	_____	_____	-
331	Transmission and Distribution Lines_____	21,390	_____	_____	21,390
333	Services_____	-	_____	_____	-
334	Meters and Meter Installations_____	79,752	_____	_____	79,752
335	Hydrants_____	-	_____	_____	-
336	Backflow Prevention Devices_____	-	_____	_____	-
339	Other Plant and Miscellaneous Equipment_____	-	_____	_____	-
340	Office Furniture and Equipment_____	-	_____	_____	-
341	Transportation Equipment_____	129	_____	_____	129
342	Stores Equipment_____	-	_____	_____	-
343	Tools, Shop and Garage Equipment_____	-	_____	_____	-
344	Laboratory Equipment_____	-	_____	_____	-
345	Power Operated Equipment_____	-	_____	_____	-
346	Communication Equipment_____	-	_____	_____	-
347	Miscellaneous Equipment_____	-	_____	_____	-
348	Other Tangible Plant_____	-	_____	_____	-
	Total Water Plant_____	\$ 638,327	\$ -	\$ -	\$ 638,327

UTILITY NAME: ORANGE BLOSSOM UTILITIES

YEAR OF REPORT December 31, 2022 ** REVISED **
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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	27	%	3.70 %	\$ 61,181		3,552	64,733
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	%	3.70 %	36,097		3,251	39,349
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	%	3.13 %	12,920		674	13,595
310	Power Generating Equipment	17	%	5.88 %	60,685		4,508	65,193
311	Pumping Equipment	17	%	5.88 %	83,604		6,211	89,815
320	Water Treatment Equipment	17	%	5.88 %	4,196		312	4,507
330	Distribution Reservoirs & Standpipes	33	%	3.03 %	12,667		648	13,315
331	Trans. & Dist. Mains	38	%	2.63 %	44,996		2,099	47,095
333	Services		%	%	-			-
334	Meter & Meter Installations	17	%	5.88 %	3,344		248	3,592
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%	-			-
339	Other Plant and Miscellaneous Equipment	15	%	6.67 %	49			49
340	Office Furniture and Equipment		%	%	60		9	69
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
301	Intangible Plant	40	%	2.50 %	3,539		506	4,045
302	Franchises		%	%	-			-
	Totals				\$ 323,338	\$	\$ 22,018	\$ 345,357

* This amount should tie to Sheet F-5.

UTILITY NAME: ORANGE BLOSSOM UTILITIES

YEAR OF REPORT DECEMBER 31, 2022

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
604	Employee Pensions and Benefits _____	_____
610	Purchased Water _____	_____
615	Purchased Power _____	5,366
616	Fuel for Power Production _____	_____
618	Chemicals _____	_____
620	Materials and Supplies _____	_____
	Contractual Services:	
630	Contractual Services _____	21
631	Professional _____	60,754
635	Testing _____	_____
636	Other - _____	_____
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	337
665	Regulatory Commission Expenses _____	_____
667	Regulatory Expense - Other _____	_____
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____	2,075
	Total Water Operation And Maintenance Expense _____	\$ 68,554 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	41	41	41
3/4"	D	1.5	0	0	0
1"	D	2.5	0	0	0
1 1/2"	D,T	5.0	0	0	0
General Service					
5/8"	D	1.0	0	0	0
3/4"	D	1.5	0	0	0
1"	D	2.5	0	0	0
1 1/2"	D,T	5.0	0	0	0
2"	D,C,T	8.0	3	3	24
3"	D	15.0	0	0	0
4"	C	16.0	1	1	16
6"	T	17.5	0	0	0
Unmetered Customers	_____	_____	0	0	0
Other (Private Fire)	_____	_____	2	2	2
** D = Displacement C = Compound T = Turbine			Total	47	47
				47	83

UTILITY NAME: ORANGE BLOSSOM UTILITIES

YEAR OF REPORT DECEMBER 31, 2022
--

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_____	_____	1,617	_____	1,617	1,097
February_____	_____	1,410	_____	1,410	961
March_____	_____	1,459	_____	1,459	789
April_____	_____	1,610	_____	1,610	894
May_____	_____	2,322	_____	2,322	1,086
June_____	_____	3,194	_____	3,194	833
July_____	_____	38	_____	38	771
August_____	_____	1,103	_____	1,103	565
September_____	_____	1,304	_____	1,304	566
October_____	_____	1,251	_____	1,251	694
November_____	_____	1,136	_____	1,136	713
December_____	_____	1,578	_____	1,578	623
Total for Year_____	-	18,022	-	18,022	9,590

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:

N/A

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	8"	6,850 lf	-		6,850 lf
DIP	8"	80 lf	-		80 lf

UTILITY NAME: ORANGE BLOSSOM UTILITIES

YEAR OF REPORT DECEMBER 31, 2022

SYSTEM NAME: _____

WELLS AND WELL PUMPS N/A

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	2005	2019	_____	_____
Types of Well Construction and Casing _____	_____	Steel	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	300	449	_____	_____
Diameters of Wells _____	12"	12"	_____	_____
Pump - GPM _____	1,200	1,200	_____	_____
Motor - HP _____	100	100	_____	_____
Motor Type *	Verticle Turbine	Inverter duty	_____	_____
Yields of Wells in GPD _____	1.73 MGD	1.728 MPD	_____	_____
Auxiliary Power _____	Yes	_____	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS N/A

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel	_____	_____	_____
Capacity of Tank _____	15,000	_____	_____	_____
Ground or Elevated _____	Hydro	_____	_____	_____

HIGH SERVICE PUMPING N/A

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	N/A	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
Pumps				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: ORANGE BLOSSOM UTILITIES

YEAR OF REPORT DECEMBER 31, 2022

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_ _ _	<u>33,117</u>	<u> </u>	<u> </u>
Type of Source_ _ _ _ _	<u>Ground</u>	<u> </u>	<u> </u>

WATER TREATMENT FACILITIES N/A

List for each Water Treatment Facility:			
Type_ _ _ _ _	<u> </u>	<u> </u>	<u> </u>
Make_ _ _ _ _	<u> </u>	<u> </u>	<u> </u>
Permitted Capacity (GPD)_ _	<u>108,000</u>	<u> </u>	<u> </u>
High service pumping	<u> </u>	<u> </u>	<u> </u>
Gallons per minute_ _ _ _	<u> </u>	<u> </u>	<u> </u>
Reverse Osmosis_ _ _ _ _	<u> </u>	<u> </u>	<u> </u>
Lime Treatment	<u> </u>	<u> </u>	<u> </u>
Unit Rating_ _ _ _ _	<u> </u>	<u> </u>	<u> </u>
Filtration	<u> </u>	<u> </u>	<u> </u>
Pressure Sq. Ft._ _ _ _ _	<u> </u>	<u> </u>	<u> </u>
Gravity GPD/Sq.Ft._ _ _ _	<u> </u>	<u> </u>	<u> </u>
Disinfection	<u> </u>	<u> </u>	<u> </u>
Chlorinator_ _ _ _ _	<u>Sodium Hypochlorite</u>	<u> </u>	<u> </u>
Ozone_ _ _ _ _	<u> </u>	<u> </u>	<u> </u>
Other_ _ _ _ _	<u> </u>	<u> </u>	<u> </u>
Auxiliary Power_ _ _ _ _	<u>DIESEL</u>	<u> </u>	<u> </u>

UTILITY NAME: ORANGE BLOSSOM UTILITIES

YEAR OF REPORT DECEMBER 31, 2022

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. _____ 330
- 2. Maximum number of ERCs * which can be served. _____ 330
- 3. Present system connection capacity (in ERCs *) using existing lines. _____ 83
- 4. Future connection capacity (in ERCs *) upon service area buildout. _____ 247
- 5. Estimated annual increase in ERCs *. _____ 12
- 6. Is the utility required to have fire flow capacity? _____ Yes
If so, how much capacity is required? _____ 1,000 GPD
- 7. Attach a description of the fire fighting facilities. _____ 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? ___ Aug-09
- 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? _____ N/A
 - 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 # _____ PWS 660-5C
- 12. Water Management District Consumptive Use Permit # _____ 20012584
 - 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? _____ N/A

* 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

UTILITY NAME: ORANGE BLOSSOM UTILITIES, INC.

YEAR OF REPORT DECEMBER 31,2022

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c) *	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 25,330			25,330
352	Franchises_____				-
353	Land and Land Rights_____	510,956			510,956
354	Structures and Improvements_____	134,194			134,194
355	Power Generation Equipment_____	59,825			59,825
360	Collection Sewers - Force_____	29,105			29,105
361	Collection Sewers - Gravity_____	79,565			79,565
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_____	515,508			515,508
381	Plant Sewers_____				-
382	Outfall Sewer Lines_____				-
389	Other Plant and Miscellaneous Equipment_____	228			228
390	Office Furniture and Equipment_____				-
391	Transportation Equipment_____				-
392	Stores Equipment_____				-
393	Tools, Shop and Garage Equipment_____				-
394	Laboratory Equipment_____				-
395	Power Operated Equipment_____				-
396	Communication Equipment_____				-
397	Miscellaneous Equipment_____				-
398	Other Tangible Plant_____				-
	Total Wastewater Plant_____	\$ 1,354,711	\$ -	\$ -	\$ 1,354,711 *

* This amount should tie to sheet F-5.

UTILITY NAME: ORANGE BLOSSOM UTILITIES, INC.

YEAR OF REPORT DECEMBER 31,2022 ** REVISED **

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_	27		3.70	108,597		4,970	113,567
355	Power Generation Equipment_	17		5.88	57,537		3,519	61,056
360	Collection Sewers - Force_	27		3.70	23,553		1,078	24,631
361	Collection Sewers - Gravity_	40		2.50	57,686		1,989	59,675
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_	15		6.67	522,938		34,367	557,306
381	Plant Sewers_				-			-
382	Outfall Sewer Lines_				-			-
389	Other Plant and Miscellaneous Equipment_	15		6.67	231		15	247
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_				-			-
351	Intangible Plant_	40		2.50	4,433		633	5,066
	Totals_				\$ 774,975	\$ -	\$ 46,572	\$ 821,547 *

* This amount should tie to Sheet F-5.

UTILITY NAME: ORANGE BLOSSOM UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2022

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____
704	Employee Pensions and Benefits_____	_____
710	Purchased Wastewater Treatment_____	_____
711	Sludge Removal Expense_____	_____
715	Purchased Power_____	11,281
716	Fuel for Power Production_____	_____
718	Chemicals_____	_____
720	Materials and Supplies_____	_____
	Contractual Services:	
730	Contractual Services_____	21
731	Professional_____	44,056
735	Testing_____	_____
736	Operations & Maintenance & Lawn Services_____	_____
740	Rents_____	_____
750	Transportation Expense_____	_____
755	Insurance Expense_____	675
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	_____
775	Miscellaneous Expenses_____	75
	Total Wastewater Operation And Maintenance Expense_____	\$ 56,108 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of ter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	41	41	41
General Service					
5/8"	D	1.0			0
3/4"	D	1.5			0
1"	D	2.5			0
1 1/2"	D,T	5.0			0
2"	D,C,T	8.0	1	1	8
3"	D	15.0			0
4"	C	16.0	1	1	16
6"	T	17.5			0
Unmetered Customers					0
Other (Specify)					0
Total			43	43	65

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: ORANGE BLOSSOM UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2022

PUMPING EQUIPMENT

Lift Station Number_____	<u>LS-1</u>	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump_____	_____	_____	_____	_____	_____	_____
Year installed_____	<u>2005</u>	_____	_____	_____	_____	_____
Rated capacity_____	<u>200</u>	_____	_____	_____	_____	_____
Size_____	<u>5 HP</u>	_____	_____	_____	_____	_____
Power:						
Electric_____	<u>230V</u>	_____	_____	_____	_____	_____
Mechanical_____	_____	_____	_____	_____	_____	_____
Nameplate data of motor_____	<u>Hydromatic</u>	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches)_____	<u>5/8"</u>	<u>2"</u>	<u>4"</u>	_____	_____	_____
Type (PVC, VCP, etc.)_____	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	_____	_____	_____
Average length_____	_____	_____	_____	_____	_____	_____
Number of active service connections_____	<u>0</u>	<u>1</u>	<u>1</u>	_____	_____	_____
Beginning of year_____	<u>0</u>	<u>1</u>	<u>1</u>	_____	_____	_____
Added during year_____	<u>0</u>	<u>0</u>	<u>0</u>	_____	_____	_____
Retired during year_____	<u>0</u>	<u>0</u>	<u>0</u>	_____	_____	_____
End of year_____	<u>0</u>	<u>1</u>	<u>1</u>	_____	_____	_____
Give full particulars concerning inactive connections_____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains			Force Mains			
Size (inches)_____	<u>8"</u>	<u>10"</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>3,522</u>	<u>1,580</u>	_____	_____	<u>2,250</u>	_____	_____
Added during year_____	_____	_____	_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____	_____	_____	_____
End of year_____	<u>3,522</u>	<u>1,580</u>	_____	_____	<u>2,250</u>	_____	_____

MANHOLES

Size (inches)_____	<u>48"</u>	_____	_____	_____
Type of Manhole_____	<u>Concrete</u>	_____	_____	_____
Number of Manholes:				
Beginning of year_____	<u>22</u>	_____	_____	_____
Added during year_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____
End of Year_____	<u>22</u>	_____	_____	_____

UTILITY NAME: ORANGE BLOSSOM UTILITIES, INC.

YEAR OF REPORT DECEMBER 31,2022

SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer_____	_____	_____	_____
Type_____	<u>Extended Aeration</u>	_____	_____
"Steel" or "Concrete"_____	<u>Concrete</u>	_____	_____
Total Permitted Capacity_____	<u>99,000</u>	_____	_____
Average Daily Flow_____	<u>17,167</u>	_____	_____
Method of Effluent Disposal_____	<u>RIB / Ponds</u>	_____	_____
Permitted Capacity of Disposal_____	<u>99,000</u>	_____	_____
Total Gallons of Wastewater treated_____	<u>6,266,000</u>	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer_____	<u>Barney's</u>	_____	_____	_____	_____	_____
Capacity (GPM's)_____	<u>200</u>	_____	_____	_____	_____	_____
Motor:						
Manufacturer_____	<u>Hydrinatic'</u>	_____	_____	_____	_____	_____
Horsepower_____	_____	_____	_____	_____	_____	_____
Power (Electric or Mechanical)_____	<u>Electric</u>	_____	_____	_____	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	<u>601,000</u>	_____	<u>601,000</u>
February_____	<u>559,000</u>	_____	<u>559,000</u>
March_____	<u>740,000</u>	_____	<u>740,000</u>
April_____	<u>715,000</u>	_____	<u>715,000</u>
May_____	<u>617,000</u>	_____	<u>617,000</u>
June_____	<u>496,000</u>	_____	<u>496,000</u>
July_____	<u>532,000</u>	_____	<u>532,000</u>
August_____	<u>491,000</u>	_____	<u>491,000</u>
September_____	<u>405,000</u>	_____	<u>405,000</u>
October_____	<u>421,000</u>	_____	<u>421,000</u>
November_____	<u>353,000</u>	_____	<u>353,000</u>
December_____	<u>336,000</u>	_____	<u>336,000</u>
Total for year_____	<u>6,266,000</u>	_____	<u>6,266,000</u>

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: ORANGE BLOSSOM UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2022

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. _____ 65
2. Maximum number of ERCs* which can be served. _____ 330
3. Present system connection capacity (in ERCs*) using existing lines. _____ 65
4. Future connection capacity (in ERCs*) upon service area buildout. _____ 265
5. Estimated annual increase in ERCs*. _____ 12
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
_____ N/A - there are currently no plans for enlargements or improvements

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. _____ N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____ Yes
If so, when? _____ 2005
9. Has the utility been required by the DEP or water management district to implement reuse? _____ No.
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? _____ 2005
11. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
12. Department of Environmental Protection ID # _____ FLA 358134

* 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: ORANGE BLOSSOM UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2022

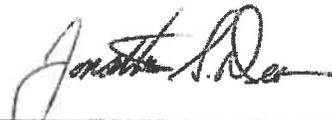
CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility. |
| YES
<input checked="" type="checkbox"/> | NO
<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.
<input checked="" type="checkbox"/> | 2.
<input checked="" type="checkbox"/> | 3.
<input checked="" type="checkbox"/> | 4.
<input checked="" type="checkbox"/> |
|---|---|---|---|



(signature of chief executive officer of the utility)

Date: _____

- | | | | |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 1.
<input type="checkbox"/> | 2.
<input type="checkbox"/> | 3.
<input type="checkbox"/> | 4.
<input type="checkbox"/> |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|

(signature of chief financial officer of the utility)

Date: _____

* 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.