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**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

OF

WU889-13-AR

**B & C Water Resources, L.L.C.**  
**5 Concourse Parkway, Suite 1650**  
**Atlanta, GA 30328-5564**

Exact Legal Name of Respondent

**626W**

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
14 MAR 31 PH 2: 22  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2013**



Carr, Riggs & Ingram, LLC  
4010 N.W. 25th Place  
Gainesville, Florida 32606  
P.O. Box 13494  
Gainesville, Florida 32604

(352) 372-6300  
(352) 375-1583 (fax)  
www.cricpa.com

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Plum Creek Timber Company  
One Concourse Parkway, Suite 755  
Atlanta, GA 30328

We have compiled the special-purpose balance sheet of B & C Water Resources, LLC, as of December 31, 2013, and the related special-purpose income statement and supplemental information for the year then ended. We have not audited or reviewed the accompanying special-purpose financial statements and, accordingly, do not express an opinion or provide any assurance about whether the special purpose financial statements are in accordance with the requirements of the Florida Public Service Commission.

Management is responsible for the preparation and fair presentation of the special-purpose financial statements and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the special-purpose financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the accompanying form prescribed by the State of Florida Public Service Commission, without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the special-purpose financial statements.

The accompanying special-purpose financial statements and related supplemental information were prepared for the purpose of complying with the requirements of the State of Florida Public Service Commission and are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the State of Florida Public Service Commission and use of the Board of Directors and management of B & C Water Resources, LLC, and is not intended to be and should not be used by anyone other than these specified parties.

*Carr, Riggs & Ingram, L.L.C.*

Gainesville, Florida  
March 15, 2014

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceding year ending December 31.

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

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

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**FINANCIAL**

**SECTION**

REPORT OF

**B & C Water Resources, L.L.C.**

(EXACT NAME OF UTILITY)

<b>5 Concourse Parkway, Suite 1650</b>	<b>Same as Mailing Address</b>	
<b>Atlanta, GA 30328</b>		
Mailing Address	Street Address	County

Telephone Number (770) 829-6316 Date Utility First Organized 12/20/2004

Fax Number \_\_\_\_\_ E-mail Address Jessica.jozwiak@plumcreek.com

Sunshine State One-Call of Florida, Inc. Member No. BC 2079

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

Individual     Sub Chapter S Corporation     1120 Corporation     Partnership

Name, Address and phone where records are located: Same as above

Name of subdivisions where services are provided: Hunt Camps located in Baker and Union Counties

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Jessica Jozwiak</u>	<u>Senior Manager, Energy</u>	<u>5 Concourse Pkwy NE Suite 1650 Atlanta, GA 30328</u>	
Person who prepared this report: <u>Harold Monk</u>	<u>Partner</u>	<u>Carr, Riggs and Ingram 4010 N.W. 25th Place Gainesville, FL 32604</u>	
Officers and Managers: <u>David Lambert</u>	<u>Chief Financial Officer</u>	<u>Plum Creek Timber Co. 601 Union St. Suite 3100 Seattle, WA 98101</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>B &amp; C Water Resources, Inc.</u>	<u>100%</u>	<u>5 Concourse Parkway Suite 1650 Atlanta, GA 30328</u>	\$ <u>0</u> \$ _____ \$ _____ \$ _____ \$ _____

UTILITY NAME: B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 255	\$ N/A	\$ N/A	\$ 255
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		2,161	_____	_____	2,161
Miscellaneous		_____	_____	_____	_____
Total Gross Revenue_____		\$ 2,416	\$ _____	\$ _____	\$ 2,416
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 23,141	\$ _____	\$ _____	\$ 23,141
Depreciation Expense_____	F-5	9,163	_____	_____	9,163
CIAC Amortization Expense_____	F-8	_____	_____	_____	_____
Taxes Other Than Income_____	F-7	105	_____	_____	105
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 32,409	_____	_____	\$ 32,409
Net Operating Income (Loss)		\$ -29,993	\$ _____	\$ _____	\$ -29,993
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -29,993	\$ N/A	\$ N/A	\$ -29,993

UTILITY NAME: B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
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COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 209,886	\$ <u>239,871</u>
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	<u>60,132</u>	<u>59,559</u>
 Net Utility Plant_____		 <b>\$ <u>149,754</u></b>	 <b><u>180,312</u></b>
Cash_____		_____	_____
Customer Accounts Receivable (141)_____		_____	_____
Other Assets (Specify):		_____	_____
_____		_____	_____
_____		_____	_____
 Total Assets _____		 <b>\$ <u>149,754</u></b>	 <b>\$ <u>180,312</u></b>
 <b>Liabilities and Capital:</b>			
Common Stock Issued (201)_____	F-6	_____	_____
Preferred Stock Issued (204)_____	F-6	_____	_____
Other Paid in Capital (211)_____		<u>363,511</u>	<u>364,076</u>
Retained Earnings (215)_____	F-6	<u>-215,815</u>	<u>-185,822</u>
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6	_____	_____
 Total Capital _____		 <b>\$ <u>147,696</u></b>	 <b>\$ <u>178,254</u></b>
Long Term Debt (224)_____	F-6	\$ _____	\$ _____
Accounts Payable (231)_____		_____	_____
Notes Payable (232)_____		_____	_____
Customer Deposits (235)_____		_____	_____
Accrued Taxes (236)_____		_____	_____
Other Liabilities (Specify)		_____	_____
<b>Regulatory Assessment Fee Payable</b>		<u>0</u>	<u>0</u>
_____		_____	_____
Advances for Construction _____		_____	_____
Contributions in Aid of Construction - Net (271-272)_____	F-8	<u>2,058</u>	<u>2,058</u>
 Total Liabilities and Capital _____		 <b>\$ <u>149,754</u></b>	 <b><u>180,312</u></b>

UTILITY NAME B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
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GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>148,792</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>148,792</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____ <b>Organizational Costs</b>	<u>61,094</u>	_____	_____	<u>61,094</u>
<b>Total Utility Plant</b> _____	\$ <u><b>209,886</b></u>	\$ <u><b>N/A</b></u>	\$ <u><b>N/A</b></u>	\$ <u><b>209,886</b></u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>59,559</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>59,559</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>9,163</u>	\$ _____	\$ _____	\$ <u>9,163</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
<b>Total Credits</b> _____	\$ <u><b>9,163</b></u>	\$ _____	\$ _____	\$ <u><b>9,163</b></u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify)	_____	_____	_____	_____
Accumulated Depr.	<u>-8,590</u>	_____	_____	<u>-8,590</u>
<b>Total Debits</b> _____	\$ <u><b>-8,590</b></u>	\$ _____	\$ _____	\$ <u><b>-8,590</b></u>
<b>Balance End of Year</b> _____	\$ <u><b>60,132</b></u>	\$ _____	\$ _____	\$ <u><b>60,132</b></u>

UTILITY NAME: B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share_____	N/A	N/A
Shares authorized_____	_____	_____
Shares issued and outstanding_____	_____	_____
Total par value of stock issued_____	_____	_____
Dividends declared per share for year_____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year_____	\$ N/A	\$ -185,822
Changes during the year (Specify):		
Current Year Loss_____	_____	-29,993
_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ _____	\$ -215,815

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year_____	\$ N/A	\$ N/A
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ _____	\$ 0

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_____			\$ N/A



UTILITY NAME: B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
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**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 2,058	\$ N/A	\$ 2,058
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	_____	_____	_____
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	0	_____	0
6) Less Accumulated Amortization_____	_____	_____	_____
7) Net CIAC_____	\$ 2,058	\$ _____	\$ 2,058

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

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
N/A _____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
Sub-total_____		\$ None	\$ None
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	
Service Availability Charge	None	\$ None	
_____ _____ _____	_____ _____ _____	_____ _____ _____	
Total Credits During Year (Must agree with line # 2 above.)_____			\$ None

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year_____	\$ 0	\$ N/A	\$ 0
Add Debits During Year:_____	_____	_____	_____
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 0	\$ _____	\$ 0

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

UTILITY NAME B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
-------------------------------------

**SCHEDULE "A"**

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

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	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	<u>100.00</u> %		_____ %

(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:	_____ <b>NONE</b> %
Commission Order Number approving AFUDC rate:	_____



**WATER  
OPERATING  
SECTION**

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UTILITY NAME: B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
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**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ 69,822	\$ N/A	\$ -8,728	\$ 61,094
302	Franchises_____				
303	Land and Land Rights_____				
304	Structures and Improvements_____	8,322		-1040	7,282
305	Collecting and Impounding Reservoirs_____				
306	Lake, River and Other Intakes_____				
307	Wells and Springs_____	105,288		-13161	92,127
308	Infiltration Galleries and Tunnels_____				
309	Supply Mains_____				
310	Power Generation Equipment_____	27,479		-3435	24,044
311	Pumping Equipment_____	12,780		-1598	11,182
320	Water Treatment Equipment_____	12,000		-1500	10,500
330	Distribution Reservoirs and Standpipes_____	3,500		-438	3,062
331	Transmission and Distribution Lines_____				
333	Services_____				
334	Meters and Meter Installations_____	680		-85	595
335	Hydrants_____				
336	Backflow Prevention Devices_____				
339	Other Plant and Miscellaneous Equipment_____				
340	Office Furniture and Equipment_____				
341	Transportation Equipment_____				
342	Stores Equipment_____				
343	Tools, Shop and Garage Equipment_____				
344	Laboratory Equipment_____				
345	Power Operated Equipment_____				
346	Communication Equipment_____				
347	Miscellaneous Equipment_____				
348	Other Tangible Plant_____				
	Total Water Plant_____	\$ 239,871	\$ N/A	\$ -29,985	\$ 209,886

UTILITY NAME: B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
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ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATEF

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)
301	Organization	40	%	2.500 %	\$ 11,348	\$ 1637	\$ 1746	\$ 11,457
304	Structures and Improvements	28	%	3.571 %	1931	278	297	1,950
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	%	3.704 %	25,349	3656	3900	25,593
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment	17	%	5.882 %	10,505	1515	1616	10,606
311	Pumping Equipment	17	%	5.882 %	4,888	705	752	4,935
320	Water Treatment Equipment	17	%	5.882 %	4,589	662	706	4,633
330	Distribution Reservoirs & Standpipes	33	%	3.03 %	689	99	106	696
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations	17	%	5.882 %	260	38	40	262
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 59,559	\$ 8590	\$ 9,163.00	\$ 60,132 *

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

UTILITY NAME: B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
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**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 _____	1,590
616	Fuel for Power Production _____	_____
618	Chemicals _____	_____
620	Materials and Supplies _____	_____
630	Contractual Services:	
	Billing _____	
	Professional _____	14,385
	Testing _____	
	Other: Well Drilling _____	7,166
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses: Filing Fee _____	_____
	Total Water Operation And Maintenance Expense _____	\$ <u>23,141</u> *

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	1	1	1
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
<b>General Service</b>					
5/8"	D	1.0	7	6	6
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
<b>** D = Displacement C = Compound T = Turbine</b>			<b>Total</b>		
			<u>8</u>	<u>7</u>	<u>7</u>

UTILITY NAME: B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
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SYSTEM NAME: \_\_\_\_\_

**PUMPING AND PURCHASED WATER STATISTICS N/A**

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Monthly estimate Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	Water Sold To Customers (Omit 000's)
January	_____	17	0	17	17
February	_____	7	0	7	7
March	_____	16	0	16	16
April	_____	4	0	4	4
May	_____	10	0	10	10
June	_____	33	0	33	33
July	_____	20	0	20	20
August	_____	9	0	9	9
September	_____	46	0	46	46
October	_____	17	0	17	17
November	_____	24	0	24	24
December	_____	20	0	20	20
Total for Year	_____	223	0	223	223

If water is purchased for resale, indicate the following:

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

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

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

**MAINS (FEET N/A)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
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SYSTEM NAME: Hunt Camp Well Systems

**WELLS AND WELL PUMPS**

(a)		Tom Clark HC (229) BC-11A (c)	Manning Still HC BC-12A (d)	Pine Bay HC BC-13A (e)
Year Constructed _____	_____	2006	2006	2006
Types of Well Construction and Casing _____	_____	Open Hole Cemented Casing	Open Hole Cemented Casing	Open Hole Cemented Casing
Depth of Wells _____	_____	110	70	50
Diameters of Wells _____	_____	4	4	4
Pump - GPM _____	_____	16	16	16
Motor - HP _____	_____	1	1	1
Motor Type * _____	_____	Submersible	Submersible	Submersible
Yields of Wells in GPD _____	_____	23,040	23,040	23,040
Auxiliary Power _____	_____		7KW Auto Start	7KW Auto Start

\* Submersible, centrifugal, etc.

**RESERVOIRS**

(a)		Tom Clark HC (229) BC-11A (c)	Manning Still HC BC-12A (d)	Pine Bay HC BC-13A (e)
Description (steel, concrete) _____	_____	Steel - bladder	Steel - bladder	Steel - bladder
Capacity of Tank _____	_____	81 gallons	81 gallons	81 gallons
Ground or Elevated _____	_____	Ground	Ground	Ground

**HIGH SERVICE PUMPING - NONE**

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

UTILITY NAME: B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
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SYSTEM NAME: Hunt Camp Well Systems

**WELLS AND WELL PUMPS**

(a)	Little Hell HC BC-14A (b)	Broken Gate Camp 1 BC-16A (c)	Lulu HC BC-18 (d)	Broken Gate Camp 2 BC-19 (e)
Year Constructed _____	2006	2006	2006	2006
Types of Well Construction and Casing _____	Open Hole Cemented Casing	Open Hole Cemented Casing	Open Hole Cemented Casing	Open Hole Cemented Casing
Depth of Wells _____	55	82	208	67
Diameters of Wells _____	4	4	4	4
Pump - GPM _____	16	16	16	16
Motor - HP _____	1	1	1	1
Motor Type * _____	Submersible	Submersible	Submersible	Submersible
Yields of Wells in GPD _____	23,040	23,040	23,040	23,040
Auxiliary Power _____				
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	Little Hell HC BC-14A (b)	Broken Gate Camp 1 BC-16A (c)	Lulu HC BC-18 (d)	Broken Gate Camp 2 BC-19 (e)
Description (steel, concrete)	Steel - bladder	Steel - bladder	Steel - bladder	Steel - bladder
Capacity of Tank _____	81 gallons	81 gallons	81 gallons	81 gallons
Ground or Elevated _____	Ground	Ground	Ground	Ground

**HIGH SERVICE PUMPING - NONE**

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

UTILITY NAME: B & C Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31, 2013
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SYSTEM NAME: Hunt Camp Well Systems

**WELLS AND WELL PUMPS**

(a)			(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	_____	_____	_____	_____
Diameters of Wells _____	_____	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

(a)			(d)	(e)
Description (steel, concrete) _____	_____	_____	_____	_____
Capacity of Tank _____	_____	_____	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

**HIGH SERVICE PUMPING - NONE**

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

UTILITY NAME: B & C Water Resources, L.L.C

YEAR OF REPORT DECEMBER 31, 2013
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Regulatory Entity:	Suwannee River WMD	St. Johns River WMD	
Permitted Gals. per day_____	9,589	1,096	
Type of Source_____	GroundWater	Groundwater	

**WATER TREATMENT FACILITIES (Treatment at individual wells)**

List for each Water Treatment Facility:			
Type_____	N/A		
Make_____	N/A		
Permitted Capacity (GPD)_____	N/A		
High service pumping	N/A		
Gallons per minute_____	N/A		
Reverse Osmosis_____	N/A		
Lime Treatment	N/A		
Unit Rating_____	N/A		
Filtration	N/A		
Pressure Sq. Ft._____	N/A		
Gravity GPD/Sq.Ft._____	N/A		
Disinfection	All wells		
Chlorinator_____	Liquid feed w/ contact		
Ozone_____	N/A		
Other_____	N/A		
Auxiliary Power_____	N/A		

UTILITY NAME: B & C Water Resources, L.L.C

YEAR OF REPORT  
DECEMBER 31, 2013

SYSTEM NAME: Hunt Camp Well Systems

**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. 106
- 2. Maximum number of ERCs \* which can be served. 411
- 3. Present system connection capacity (in ERCs \*) using existing lines. 411
- 4. Future connection capacity (in ERCs \*) upon service area buildout. 384
- 5. Estimated annual increase in ERCs \*. \_\_\_\_\_
- 6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? N/A
- 7. Attach a description of the fire fighting facilities. NONE
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
N/A
- 9. When did the company last file a capacity analysis report with the DEP? New System
- 10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading. N/A
  - e. Is this system under any Consent Order with DEP? N/A
- 11. Department of Environmental Protection ID #: N/A Limited Use Water System (DOH)
- 12. Water Management District Consumptive Use Permit #: SRWMD 91391, 91392, 91393, 91394, 91395, 91396, 91397, 93090, SJRWMD 3-003-103635-3

- 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

**Note:** This utility is a water only service; therefore, Pages S-1 through S-6 have been omitted from this report.

UTILITY NAME: B & C Water Resources, L.L.C.

YEAR OF REPORT  
DECEMBER 31, 2013

# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| <input checked="" type="checkbox"/>        | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| <input checked="" type="checkbox"/>        | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| <input checked="" type="checkbox"/>        | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

**Items Certified**

1.  2.  3.  4.  \_\_\_\_\_  
(signature of chief executive officer of the utility)

Date: \_\_\_\_\_

1.  2.  3.  4.  \_\_\_\_\_  
(signature of chief financial officer of the utility)

Date: 3-24-14

\* 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.