

**CLASS "C"**

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**WATER and/or WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WU917-14-AR

**Cedar Acres, Inc.**

EXACT LEGAL NAME OF RESPONDENT

**643-W**

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



RECEIVED  
PUBLIC SERVICE  
COMMISSION  
DEPARTMENT OF  
ACCOUNTING & FINANCE

15 JUN 29 AM 9:08

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 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** - this account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction 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 utilities property, facilities, or equipment used to provide services to the public. (Section 367.021 (3), Florida Statutes)

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

**DEPRECIATION** - The loss of 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 operation, maintenance, depreciation and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

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

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

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

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# **FINANCIAL SECTION**

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REPORT OF

Cedar Acres, Inc.  
(Exact name of utility)

4700 Sheridan Street, Suite N	13710 US 441
Hollywood, FL 33021	Lady Lake, FL 32159
Mailing Address	Street Address
	Sumter County
Telephone Number	954-963-2225
	Date Utility First Organized
	1985
Fax Number	954-966-2828
	E-mail Address
	Simonsjr@aol.com
Sunshine State One-Call of Florida, Inc. Member No.	CA2085

Check the business entity of the utility as filed with the Internal Revenue Service  
 Individual     Sub Chapter S Corporation     1120 Corporation     Partnership

Location where books and records are located: David J. Simons, Esq., 4700 Sheridan Street, Suite N  
Hollywood, FL 33021

Names of subdivisions where service is provided: Oakland Hills Subdivision

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: David J. Simons	President	4700 Sheridan Street, Suite N Hollywood, FL 33021	
Person who prepared this report: CJN&W CPAs	CPAs	2560 Gulf-to-Bay Blvd. Clearwater, FL 33765	
Officers and Managers: David J. Simons	President	4700 Sheridan Street, Suite N Hollywood, FL 33021	None
Barbara M. Simons	Vice President	854 Cardinal Pointe Cove Sanford, FL 32771	None
Stayce L. Smith	Sec. / Treasurer / Manager	4700 Sheridan Street, Suite N Hollywood, FL 33021	\$ 49,000

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	Principle Business Address	Salary Charged Utility
See F-2(b)			

REPORT OF

Cedar Acres, Inc.  
 (Exact name of utility)

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	Principle Business Address	Salary Charged Utility
Barbara M. Simons	25.00%	854 Cardinal Pointe Cove Sanford, FL 32771	None
Jerome A. Simons	20.00%	738 N. Crescent Drive Hollywood, FL 33021	None
Leonard Rapp	5.00%	1341 SE 3rd Avenue, #308 Dania Beach, FL 33004	None
Bonie G. Cohen	7.8125%	c/o Dr. David K. Cohen 3301 Plainview, #D-6 Pasadena, CA 77504	None
Miriam D. Cohen	7.8125%	11342-B Park Central Plaza Dallas, TX 75230	None
Tampa Orlando Pinellas Jewish Foundation	6.25%	13009 Community Campus Drive Tampa, FL 33625	None
Marjorie Gills	5.00%	9720 S. Hollybrook Lake Dr. #303 Pembroke Pines, FL 33025	None
J. Jeffrey Williams	5.00%	4333 Deerbrook Way Lilburn, GA 30047	None

UTILITY NAME: Cedar Acres, Inc.

YEAR OF REPORT  
December 31, 2014

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 35,353	N/A	N/A	\$ 35,353
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		35,353	-	-	35,353
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	91,052	-		91,052
Depreciation Expense _____	F-5	8,254			8,254
CIAC Amortization Expense _____	F-8		-		-
Taxes Other Than Income _____	F-7	5,824	-	-	5,824
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		105,130	-		105,130
Net Operating Income (Loss)		(69,777)	-	-	(69,777)
Other Income:					
Nonutility Income _____		-	-	19,790	19,790
Mtg Interest Income _____		-	-		-
Other Deductions:					
Miscellaneous Nonutility Expenses _____		1,115	-	-	1,115
Interest Expense _____		11,027	-		11,027
		-	-		-
					-
Net Income (Loss)		\$ (81,919)	N/A	\$ 19,790	\$ (62,129)

UTILITY NAME: Cedar Acres, Inc.

**YEAR OF REPORT**  
December 31, 2014

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	\$ 427,772	\$ 427,303
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(297,194)	(288,940)
Net Utility Plant _____		130,578	138,363
Cash _____		1,930	2,968
Customer Accounts Receivable (141) _____		20,068	6,094
Other Assets (Specify):			
Acquisition Adjustment		-	-
Special Deposit		-	-
Misc. Deferred Debit		-	-
Acct. Receivable Associated Company		-	-
<b>Total Assets</b> _____		<b>\$ 152,576</b>	<b>\$ 147,425</b>
<b>LIABILITIES AND CAPITAL:</b>			
Common Stock Issued (201) _____	F-6	\$ 9,500	\$ 9,500
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____		-	-
Retained Earnings (Deficit)(215) _____	F-6	(182,465)	(120,336)
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	-	-
<b>Total Capital</b> _____		<b>(172,965)</b>	<b>(110,836)</b>
Long Term Debt (224) _____	F-6	-	-
Accounts Payable (231) _____		14,600	10,950
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		3,331	9,835
Other Liabilities (Specify):			
Accrued Interest (237)		31,019	18,576
Notes Payable to Associated Company (234)		276,591	218,900
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
<b>Total Liabilities and Capital</b> _____		<b>\$ 152,576</b>	<b>\$ 147,425</b>

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 427,772	N/A	N/A	\$ 427,772
Construction Work In Progress (105) _____				-
Other (Specify) _____				-
_____	-			-
_____				
Total Utility Plant _____	\$ 427,772	N/A	N/A	\$ 427,772

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 288,940	N/A	N/A	\$ 288,940
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	8,254			8,254
Salvage _____	-			-
Other credits (specify) _____	-			-
Rounding _____	-			-
Total credits _____	8,254			8,254
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-			-
Cost of removal _____	-			-
Other debits (specify) _____				
Rounding _____	-			-
Total debits _____	-	-		-
Balance End of Year _____	\$ 297,194	N/A	N/A	\$ 297,194

UTILITY NAME: Cedar Acres, Inc.

**YEAR OF REPORT**  
December 31, 2014

**CAPITAL STOCK (201 - 204)**

	Common Stock	Preferred Stock
Par or stated value per share _____	\$ 1.00	N/A
Shares authorized _____	10,000	
Shares issued and outstanding _____	9,500	
Total par value of stock issued _____	9,500	
Dividends declared per share for year _____	-	

**RETAINED EARNINGS (215)**

	Appropriated	Un-Appropriated
Balance first of year _____	N/A	\$ (120,336)
Charges during the year (specify):		
Current Year Loss _____	-	(62,129)
_____		-
_____		-
Balance end of year _____	\$	\$ (182,465)

**PROPRIETARY CAPITAL (218)**

	Proprietor or Partner	Partner
Balance first of year _____	N/A	N/A
Charges during the year (specify):		
_____	-	-
_____		
Balance end of year _____		

**LONG TERM DEBT (224)**

Description of Obligation (Including Nominal Date of Issue and Date of Maturity)	Interest		Principal Per Balance Sheet Date
	Rate	# of Payments	
_____	%		\$ -
_____	%		-
_____	%		-
_____	%		-
Total _____			N/A

UTILITY NAME: Cedar Acres, Inc.

**YEAR OF REPORT**  
December 31, 2014

**TAX EXPENSE**

(a)	WATER (b)	SEWER (c)	OTHER (d)	TOTAL (e)
Income Taxes:				
Federal income tax _____	\$ -	N/A	N/A	\$ -
State income tax _____	-	-		
Taxes Other Than Income:				
State ad valorem tax _____	-	-		
Local property tax _____	426	-		426
Regulatory assessment fee _____	1,591			1,591
Other (Specify):				
Payroll Taxes	2,357	-		2,357
Licenses and Fees	1,450			1,450
Total taxes accrued _____	\$ 5,824			\$ 5,824

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

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Artesian Water	\$ 10,062	\$ -	Billing
Jagusztyń & Jagusztyń, CPA	1,725		Accounting
Universal Waters	6,075		Plant Operations
Custom Controls	1,526		Repairs & Maintenance
Full Circle Lawn	1,600		Repairs & Maintenance
CJNW	6,600		Accounting

UTILITY NAME: Cedar Acres, Inc.

**YEAR OF REPORT**  
December 31, 2014

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

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	N/A	N/A	\$ -
2. Add credits during year:	-	-	
3. Total _____			-
4. Deduct charges during year _____			-
5. Balance end of year _____			-
6. Less Accumulated Amortization _____			-
7. Net CIAC _____			

**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 _____			NONE	NONE
<b>Report below all capacity charges, main extension charges and customer connections charges received during the year.</b>				
Description of Charge	Number of Connections	Charge per Connection		
None				
_____				
_____				
Total Credits During Year (Must agree with line # 2 above) _____			\$ -	\$ -

**ACCUMULATED AMORTIZATION OF CIAC**

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

**WATER  
OPERATION  
SECTION**

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-
303	Land and Land Rights	47,740	-	-	47,740
304	Structure and Improvements	41,025	469	-	41,494
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	43,637	-	-	43,637
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	28,659	-	-	28,659
311	Pumping Equipment	38,388	-	-	38,388
320	Water Treatment Equipment	5,747	-	-	5,747
330	Distribution Reservoirs and Standpipes	-	-	-	-
331	Transmission and Distribution Mains	149,100	-	-	149,100
333	Services	27,248	-	-	27,248
334	Meters and Meter Installations	45,759	-	-	45,759
335	Hydrants	-	-	-	-
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	\$ 427,303	\$ 469	\$ -	\$ 427,772

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

UTILITY NAME: Cedar Acres, Inc.

**YEAR OF REPORT**  
December 31, 2014

**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

ACCT. NO. (a)	ACCOUNT NAME (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	-	-	%	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	%	-	-	-	-
304	Structure and Improvements	27	-	%	40,780	-	254	41,034
305	Collecting and Impounding Reservoirs	-	-	%	-	-	-	-
306	Lake, River and Other Intakes	-	-	%	-	-	-	-
307	Wells and Springs	27	-	%	25,148	-	1,615	26,763
308	Infiltration Galleries and Tunnels	-	-	%	-	-	-	-
309	Supply Mains	-	-	%	-	-	-	-
310	Power Generation Equipment	-	-	%	1,685	-	1,685	3,370
311	Pumping Equipment	17	-	%	38,388	-	-	38,388
320	Water Treatment Equipment	17	-	%	5,747	-	-	5,747
330	Distribution Reservoirs and Standpipes	-	-	%	-	-	-	-
331	Transmission and Distribution Mains	38	-	%	111,757	-	3,921	115,678
333	Services	35	-	%	19,676	-	779	20,455
334	Meters and Meter Installations	17	-	%	45,759	-	-	45,759
335	Hydrants	-	-	%	-	-	-	-
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				\$ 288,940		\$ 8,254	\$ 297,194

\* This amount should tie to Sheet F-5

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	50,573
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	3,715
616	Fuel for Power Production	
618	Chemicals	1,526
620	Materials and Supplies	
630	Contractual Services:	
	Billing	
	Operator and Management	
	Testing	
	Other	25,792
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	9,446
	Total Water Operation and Maintenance Expense	\$ 91,052 *

\* 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	319	319	319
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
<b>Total</b>			<b>319</b>	<b>319</b>	<b>319</b>

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

UTILITY NAME: Cedar Acres, Inc.  
 SYSTEM NAME: Cedar Acres, Inc.

**YEAR OF REPORT**  
 December 31, 2014

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (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	-	1,892	-	1,892	1,892
February	-	1,543	-	1,543	1,543
March	-	1,748	-	1,748	1,748
April	-	2,039	-	2,039	2,039
May	-	2,252	-	2,252	2,252
June	-	2,103	-	2,103	2,103
July	-	2,213	-	2,213	2,213
August	-	2,337	-	2,337	2,337
September	-	1,950	-	1,950	1,950
October	-	2,128	-	2,128	2,128
November	-	1,996	-	1,996	1,996
December	-	1,861	-	1,861	1,861
Total for year	N/A	24,062		24,062	24,062

If water is purchased for resale, indicate the following:

Vendor N/A  
 Point of Delivery N/A

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

**MAINS (Feet)**

Kind of Pipe (Cast Iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	4"	3,210		-	3,210
PVC	6"	6,810		-	6,810
PVC	8"	4,150		-	4,150
				-	
				-	
				-	
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UTILITY NAME: Cedar Acres Inc.

YEAR OF REPORT DECEMBER 31, 2014
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SYSTEM NAME: Cedar Acres Inc.

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	1985	2011	_____	_____
Types of Well Construction and Casing_____	Grout	Grout	_____	_____
_____	_____	_____	_____	_____
Depth of Wells_____	507	400	_____	_____
Diameters of Wells_____	8"	5"	_____	_____
Pump - GPM_____	300	95	_____	_____
Motor - HP_____	20	7 1/2	_____	_____
Motor Type *_____	Turbine	Turbine	_____	_____
Yields of Wells in GPD_____	_____	_____	_____	_____
Auxiliary Power_____	Yes	Yes	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Hydromatic	Hydromatic	_____	_____
Capacity of Tank_____	5000	5000	_____	_____
Ground or Elevated_____	Elevated	Elevated	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer_____	n/a	_____	_____	_____
Type_____	_____	_____	_____	_____
Rated Horsepower_____	_____	_____	_____	_____
<u>Pumps</u>				
Manufacturer_____	n/a	_____	_____	_____
Type_____	_____	_____	_____	_____
Capacity in GPM_____	_____	_____	_____	_____
Average Number of Hours Operated Per Day_____	_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____	_____

UTILITY NAME: Cedar Acres Inc.

YEAR OF REPORT DECEMBER 31, 2014
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_	<u>less than 100,000</u>	_____	_____
Type of Source_	<u>FL Aquifer</u>	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_	_____	_____	_____
Make_	_____	_____	_____
Permitted Capacity (GPD)_	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_	_____	_____	_____
Reverse Osmosis_	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._	_____	_____	_____
Gravity GPD/Sq.Ft._	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_	_____	_____	_____
Ozone_	_____	_____	_____
Other_	_____	_____	_____
Auxiliary Power_	_____	_____	_____

UTILITY NAME: Cedar Acres, Inc.  
 SYSTEM NAME: Cedar Acres, Inc.

**YEAR OF REPORT**  
 December 31, 2014

**OTHER 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 345
2. Maximum number of ERC's \* which can be served 345
3. Present system connection capacity (in ERC's \*) using existing lines 345
4. Future connection capacity (in ERC's \*) upon service area buildout \_\_\_\_\_
5. Estimated annual increase in ERC's\* None for the next year
6. Is the utility required to have fire flow capacity? No  
 If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. n/a
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? Unknown
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 DEP rules. DEP has plans
  - b. Have these plans been approved by DEP? Yes
  - 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? Yes
11. Department of Environmental Protection ID # PWS 6604824
12. Water Management District Consumptive Use Permit # 20-007799.003
  - 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 available are available for use:  
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000) / 365\ days / 350\ gallons\ per\ day).$

# **WASTEWATER OPERATION SECTION**

Cedar Acres, Inc. provides water service only at this time. Therefore, Pages S-1 through S-6 have been omitted.

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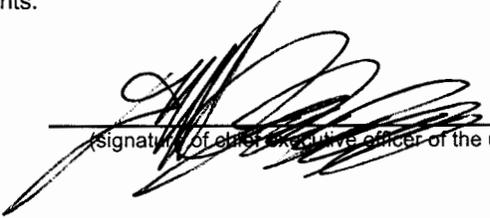
# CERTIFICATION OF ANNUAL REPORT

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 in Rule 25-30.115 (1), Florida Administrative Code.  |
| 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 )

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

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

\_\_\_\_\_ \*  
 (signature of 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.