

# CLASS "C"

## WATER AND/OR WASTEWATER UTILITIES

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

# ANNUAL REPORT

WU940-13-AR

Black Bear Reserve Water Corp.  
Exact Legal Name of Respondent

654-W  
Certificate Number(s)

Submitted To The  
**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
14 MAR 28 AM 8:31  
DIVISION OF  
ACCOUNTING & FINANCE

## PUBLIC SERVICE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 2013**

## 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 387.021 (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 387.021 (6), Florida Statutes)

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

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

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

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

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

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

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

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# **FINANCIAL SECTION**

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REPORT OF

**Black Bear Reserve Water Corp**  
(EXACT NAME OF UTILITY)

PO Box 13, Mount Dora, Florida 32756 Mailing Address	24525 CR 44A, Eustis, Florida 32736 Street Address	Lake County County
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Telephone Number 352-483-9522 Date Utility First Organized 1999

Fax Number 321-483-9523 E-mail Address None

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

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 street address above  
352-483-9522

Name of subdivisions where services are provided: Black Bear Reserve

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Deborah Spicer</u>	<u>President</u>	<u>PO Box 13</u> <u>Mount Dora, Florida 32756</u>	\$ <u>None</u>
Person who prepared this report: <u>Gary Morse</u>	<u>Utility Consultant</u>	<u>44 Black Willow St</u> <u>Homosassa, Florida 34446</u>	\$ _____
Officers and Managers: <u>Rick Daun</u>	<u>Vice President</u>	<u>Same as above</u>	\$ <u>None</u>
<u>Wayne Smith</u>	<u>Secretary</u>	<u>Same as above</u>	\$ <u>None</u>
<u>Gwen Cox</u>	<u>Treasurer</u>	<u>Same as above</u>	\$ <u>None</u>
<u>Brian Shannon</u>	<u>Director</u>	<u>Same as above</u>	\$ <u>None</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	Principle Business Address	Salary Charged Utility
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Black Bear Reserve Water Corp

YEAR OF REPORT  
DECEMBER 31, 2013

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential _____		\$ 114,654	_____	\$ _____	\$ 114,654
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other Late/Reconnection _____		9,016	_____	_____	9,016
Backflow Testing _____		_____	_____	_____	_____
<b>Total Gross Revenue</b> _____		<b>\$ 123,670</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 123,670</b>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>	W-3 S-3				
_____		\$ 155,359	\$ _____	\$ _____	\$ 155,359
<b>Depreciation Expense</b> _____	F-5	47,967	_____	_____	47,967
<b>CIAC Amortization Expense</b> _____	F-8	(26,507)	_____	_____	(26,507)
<b>Taxes Other Than Income</b> _____	F-7	21,324	_____	_____	21,324
<b>Income Taxes</b> _____	F-7	0	_____	_____	0
<b>Total Operating Expense</b>		<b>\$ 198,143</b>	<b>_____</b>	<b>_____</b>	<b>\$ 198,143</b>
<b>Net Operating Income (Loss)</b>		<b>\$ (74,473)</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ (74,473)</b>
<b>Other Income:</b>					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b>		<b>\$ (74,473)</b>	<b>\$ 0</b>	<b>\$ _____</b>	<b>\$ (74,473)</b>

UTILITY NAME: Black Bear Reserve Water Corp

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 2013</b>
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**COMPARATIVE BALANCE SHEET**

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>1,470,495</u>	\$ <u>1,470,495</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>606,323</u>	<u>558,356</u>
Net Utility Plant -----		\$ <u>864,171</u>	\$ <u>912,139</u>
Cash -----		<u>21,782</u>	<u>22,862</u>
Customer Accounts Receivable (141) -----		<u>5,083</u>	<u>8,090</u>
Other Assets (Specify): -----		-	-
Prepays -----		-	-
Utility Deposits -----		<u>5,168</u>	<u>5,165</u>
Plant Materials Supplies -----		-	-
Other Assets -----		-	-
Total Assets -----		\$ <u>896,204</u>	\$ <u>948,256</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	-----	-----
Preferred Stock Issued (204) -----	F-6	-----	-----
Other Paid in Capital (211) -----		-----	-----
Retained Earnings (215) -----	F-6	<u>(253,835)</u>	<u>(179,361)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	-----	-----
Total Capital -----		\$ <u>(253,835)</u>	\$ <u>(179,361)</u>
Long Term Debt (224) -----	F-6	\$ <u>110,386</u>	\$ <u>24,214</u>
Accounts Payable (231) -----		<u>31,673</u>	<u>24,214</u>
Notes Payable (232) -----		-----	-----
Customer Deposits (235) -----		<u>15,525</u>	<u>17,575</u>
Accrued Taxes (236) -----		<u>4,875</u>	<u>4,875</u>
Other Liabilities (Specify) -----		-----	-----
Due to Parent -----		<u>274,009</u>	<u>340,875</u>
Advances for Construction -----		-----	-----
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>713,572</u>	<u>740,078</u>
Total Liabilities and Capital -----		\$ <u>896,205</u>	\$ <u>948,256</u>

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ <u>1,470,495</u>	\$ _____	\$ _____	\$ <u>1,470,495</u>
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____
Total Utility Plant _____	\$ <u>1,470,495</u>	\$ _____	\$ _____	\$ <u>1,470,495</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>558,356</u>	\$ _____	\$ _____	\$ <u>558,356</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>47,967</u>	\$ _____	\$ _____	\$ <u>47,967</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>606,323</u>	\$ _____	\$ _____	\$ <u>606,323</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>606,323</u>	\$ _____	\$ _____	\$ <u>606,323</u>

UTILITY NAME: Black Bear Reserve Water Corp

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

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
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 _____	\$ (179,361)	\$ _____
Changes during the year (Specify):		
<u>Net Income</u> _____	(74,473)	_____
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ (253,835)	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
<u>Retained Earnings</u> _____	_____	_____
<u>Capital Contributions(Distributions)</u> _____	_____	_____
_____	_____	_____
Balance end of year _____	\$ -	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
HOA Loan _____	_____	_____	\$ 110,386
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ 110,386

UTILITY NAME: Black Bear Reserve Water Corp

YEAR OF REPORT  
DECEMBER 31, 2013

**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
<b>Income Taxes:</b>				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
<b>Taxes Other Than Income:</b>				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	15,128	_____	_____	15,128
Regulatory assessment fee _____	6,198	_____	_____	6,198
Other (Specify) _____	_____	_____	_____	_____
Payroll Tax _____	_____	_____	_____	_____
Workers Comp _____	_____	_____	_____	_____
<b>Total Taxes</b>	<b>\$ 21,324</b>	<b>\$ -</b>	<b>\$ _____</b>	<b>\$ 21,324</b>

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

Report all information concerning outside 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
US Water	\$ 31,415	\$ _____	Utility Management/Billing/Ops/Repair
Greelee, Kurras, Rice & Brown CPAs	\$ 19,580	\$ _____	Utility Accounting
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Black Bear Reserve Water Corp

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>832,912</u>	\$ <u>-</u>	\$ <u>832,912</u>
2) Add credits during year_____	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
3) Total_____	<u>832,912</u>	<u>-</u>	<u>832,912</u>
4) Deduct charges during the year_____	<u>-</u>	<u>-</u>	<u>-</u>
5) Balance end of year_____	<u>832,912</u>	<u>-</u>	<u>832,912</u>
6) Less Accumulated Amortization_____	<u>119,340</u>	<u>-</u>	<u>119,340</u>
7) Net CIAC_____	\$ <u>713,572</u>	\$ <u>-</u>	\$ <u>713,572</u>

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

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total_____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year_____	\$ <u>92,834</u>	\$ <u>-</u>	\$ <u>92,834</u>
Add Credits During Year:_____	<u>26,507</u>	<u>-</u>	<u>26,507</u>
Deduct Debits During Year:_____	<u>-</u>	<u>-</u>	<u>-</u>
Balance End of Year (Must agree with line #6 above.)	\$ <u>119,340</u>	\$ <u>-</u>	\$ <u>119,340</u>

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

UTILITY NAME: Black Bear Reserve Water Corp

YEAR OF REPORT DECEMBER 31, 2013
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**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	_____	_____ %	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: _____ %
Commission Order Number approving AFUDC rate: _____



**WATER  
OPERATING  
SECTION**

UTILITY NAME: Black Bear Reserve Water Corp

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	\$ 83,126	\$ -	\$ -	\$ 83,126
302	Franchises	-	-	-	-
303	Land and Land Rights	5,000	-	-	5,000
304	Structures and Improvements	90,326	-	-	90,326
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	177,220	-	-	177,220
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	10,509	-	-	10,509
310	Power Generation Equipment	43,971	-	-	43,971
311	Pumping Equipment	15,428	-	-	15,428
320	Water Treatment Equipment	38,728	-	-	38,728
330	Distribution Reservoirs and Standpipes	81,480	-	-	81,480
331	Transmission and Distribution Lines	675,563	-	-	675,563
333	Services	62,239	-	-	62,239
334	Meters and Meter Installations	89,754	-	-	89,754
335	Hydrants	87,958	-	-	87,958
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant and Miscellaneous Equipment	9,193	-	-	9,193
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	-	-	-	-
	<b>Total Water Plant</b>	<b>\$ 1,470,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,470,495</b>

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)
301	Organization (Original Certificate)			3.33%	4,152		2,788	8,920
304	Structures and Improvements		%	3.57%	\$ 5,839	\$	\$ 3,226	\$ 9,063
305	Collecting and Impounding				-			
	Reservoirs		%		-			
306	Lake, River and Other Intakes		%		-			
307	Wells and Springs		%	3.70%	85,300		6,557	91,857
308	Infiltration Galleries & Tunnels		%		-			
309	Supply Mains		%	3.13%	4,441		329	4,770
310	Power Generating Equipment		%	5.88%	34,918		2,585	37,501
311	Pumping Equipment		%	5.88%	12,247		907	13,154
320	Water Treatment Equipment		%	5.88%	30,228		2,277	32,505
330	Distribution Reservoirs & Standpipes		%	3.33%	38,830		2,713	39,343
331	Trans. & Dist. Mains		%	2.50%	228,002		16,889	244,891
333	Services		%	2.88%	19,438		1,780	21,218
334	Meter & Meter Installations		%	5.88%	58,984		5,278	62,272
335	Hydrants		%	2.50%	29,888		2,199	31,885
338	Backflow Prevention Devices		%		-			
339	Other Plant and Miscellaneous Equipment		%	5.00%	3,361		480	3,820
340	Office Furniture and Equipment		%	6.67%	7,125		-	7,125
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				\$ 558,368	\$	\$ 47,867	\$ 606,323

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

UTILITY NAME: Black Bear Reserve Water Corp

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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	<u>23,207</u>
618	Fuel for Power Production	_____
618	Chemicals	<u>3,711</u>
620	Materials and Supplies	<u>926</u>
630	Contractual Services:	
	Billing	
	Professional (Engineering, Accounting, Legal, Management)	<u>37,620</u>
	Testing	<u>9,477</u>
	Other (Repair and Maintenance)	<u>47,997</u>
640	Rents	_____
650	Transportation Expense	-
655	Insurance Expense	<u>12,572</u>
665	Regulatory Commission Expenses	_____
670	Bad Debt Expense	<u>17,047</u>
675	Miscellaneous Expenses	<u>2,802</u>
	<b>Total Water Operation And Maintenance Expense</b>	<b>\$ <u>155,359</u> *</b>

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	<u>279</u>	<u>283</u>	<u>283</u>
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	_____	_____	_____
<b>Unmetered Customers Other (Specify)</b>	_____	_____	_____	_____	_____
<b>Total</b>			<u>279</u>	<u>283</u>	<u>283</u>

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

UTILITY NAME: Black Bear Reserve Water Corp

YEAR OF REPORT  
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**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b) Water Purchased For Resale (Omit 000's)	(c) Finished Water From Wells (Omit 000's)	(d) Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	(e) Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	(f) Water Sold To Customers (Omit 000's)
January	_____	1,875	_____	1,875	1,465
February	_____	1,877	_____	1,877	1,512
March	_____	1,997	_____	1,997	1,481
April	_____	2,103	_____	2,103	1,512
May	_____	3,145	_____	3,145	1,639
June	_____	3,324	_____	3,324	1,463
July	_____	2,732	_____	2,732	1,582
August	_____	2,940	_____	2,940	1,485
September	_____	2,298	_____	2,298	1,701
October	_____	2,309	_____	2,309	1,650
November	_____	2,215	_____	2,215	1,223
December	_____	2,269	_____	2,269	1,292
Total for Year	_____	29,084	_____	29,084	18,003

If water is purchased for resale, indicate the following:  
 Vendor \_\_\_\_\_  
 Point of delivery \_\_\_\_\_

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
All PVC	2, 4, 6, 8 inch	59,180	None	None	59,180
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME:

Black Bear Reserve Water Corp

YEAR OF REPORT DECEMBER 31, 2013
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**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1999	1999	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	Unk	Unk	_____	_____
Diameters of Wells _____	4-inch	8-inch	_____	_____
Pump - GPM _____	375	500	_____	_____
Motor - HP _____	15	30	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel Hydro	Steel Hydro	_____	_____
Capacity of Tank _____	10,000	10,000	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

(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:

Black Bear Reserve Water Corp

YEAR OF REPORT  
DECEMBER 31 ###

SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	133,507	Based on WMD Permit	_____
Type of Source_____	Ground	_____	_____

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_____	Sodium Hypo	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____

**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. 381
- 2. Maximum number of ERC's \* which can be served. 381
- 3. Present system connection capacity (in ERCs \*) using existing lines. 283
- 4. Future connection capacity (in ERCs \*) upon service area buildout. 381
- 5. Estimated annual increase in ERCs \*. Less than 25
- 6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? Yes  
500 GPM
- 7. Attach a description of the fire fighting facilities. 44 Fire Hydrants
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of t  
None planned  
\_\_\_\_\_
- 9. When did the company last file a capacity analysis report with the DEP?
- 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 i in process with engineer.
  - 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? Yes, Consent Order for four-log virus removal.
- 11. Department of Environmental Protection PWS335493
- 12. Water Management District Consumptive Use Permit # 2959
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
 (a) If actual flow data are available from the preceding 12 months:  
 Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
 (b) If no historical flow data are available use:  
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000/365\ days/350\ gallons\ per\ day))$

**WASTEWATER  
OPERATING  
SECTION**

**Omitted**

**No Wastewater Service Provided**

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# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |   |
|--|--------------------------------|---|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><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. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
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 (signature of chief executive officer of the utility)

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
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\_\_\_\_\_  
 (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.