

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF
WS905-11-AR
D & E Water Resources, L.L.C.
5 Concourse Parkway, Suite 1650
Atlanta, GA 30328-5564

Exact Legal Name of Respondent

635W, 545S

Certificate Number(s)

Submitted To The
STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2021

GENERAL INSTRUCTIONS

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

Florida Public Service Commission
Division of 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

D&E Water Resources, L.L.C.

(EXACT NAME OF UTILITY)

5 Concourse Parkway, Suite 1650 Atlanta, GA 30328	Same as mailing address
--	-------------------------

Mailing Address

Street Address

County

Telephone Number (206) 539-4070

Date Utility First Organized 3/13/2007

Fax Number

E-mail Address

Sunshine State One-Call of Florida, Inc. Member No. DE2145

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: Properties under developmnet in Volusia and Flagler Counties

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence:			
David Thompson	Mineral Manager	792 Hwy 84 W Brookhaven MS 39601	
Person who prepared this report:			
Doug Orchard	Finance Manager	2020 Occidental Ave. Seattle, WA 98104	
Officers and Managers:			
Nancy Loewe	Chief Financial Officer	Weyerhaeuser 220 Occidental Ave. Seattle, WA 98104	\$
			\$
			\$
			\$
			\$

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
D&E Water Resources, Inc.	100%	5 Concourse Parkway Suite 1650 Atlanta, GA 30328	\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: D & E Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31,

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	\$ _____	\$ _____	\$ _____
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue___		\$ _____	\$ _____	\$ _____	\$ _____
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____ 50	\$ _____	\$ _____	\$ _____ 50
Depreciation Expense_____	F-5	_____ 6,464	_____ 1,271	_____	_____ 7,735
CIAC Amortization Expense__	F-8	_____	_____	_____	_____
Taxes Other Than Income__	F-7	_____	_____	_____	_____
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ _____ 6,514	_____ 1,271	_____	\$ _____ 7,785
Net Operating Income (Loss)		\$ _____ -6,514	\$ _____ -1,271	\$ _____	\$ _____ -7,785
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility					
Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____ -6,514	\$ _____ -1,271	\$ _____	\$ _____ -7,785

UTILITY NAME: D & E Water Resources, L.L.C.

YEAR OF REPORT
DECEMBER 31,

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 241,886	\$ 241,886
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	112,158	104,423
Net Utility Plant_____		\$ 129,728	\$ 137,463
Cash_____			
Customer Accounts Receivable (141)_____			
Other Assets (Specify):_____			

Total Assets_____		\$ 129,728	\$ 137,463
Liabilities and Capital:			
Common Stock Issued (201)_____	F-6		
Preferred Stock Issued (204)_____	F-6		
Other Paid in Capital (211)_____		274,775	274,725
Retained Earnings (215)_____	F-6	(144,978)	(137,193)
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6		
Total Capital_____		\$ 129,797	\$ 137,532
Long Term Debt (224)_____	F-6	\$	\$
Accounts Payable (231)_____			
Notes Payable (232)_____			
Customer Deposits (235)_____			
Accrued Taxes (236)_____			
Other Liabilities (Specify)_____			

Advances for Construction_____			
Contributions in Aid of Construction - Net (271-272)_____	F-8		
Total Liabilities and Capital_____		\$ 129,797	\$ 137,532

UTILITY NAME D & E Water Resources, L.L.C.

YEAR OF REPORT
DECEMBER 31,

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>140,200</u>	\$ _____	\$ <u>N/A</u>	\$ <u>140,200</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	<u>50,843</u>	<u>50,843</u>	_____	<u>101,686</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>191,043</u>	\$ <u>50,843</u>	\$ <u>N/A</u>	\$ <u>241,886</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>87,264</u>	\$ <u>17,159</u>	\$ <u>N/A</u>	\$ <u>104,423</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>6,464</u>	\$ <u>1,271</u>	\$ _____	\$ <u>7,735</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
<u>Total Credits _____</u>	\$ <u>6,464</u>	\$ <u>1,271</u>	\$ <u>0</u>	\$ <u>7,735</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
<u>Total Debits _____</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Balance End of Year _____	\$ <u>93,728</u>	\$ <u>18,430</u>	\$ <u>N/A</u>	\$ <u>112,158</u>

UTILITY NAME: D & E Water Resources, L.L.C.

YEAR OF REPORT
DECEMBER 31,

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_____	\$ _____	\$ (137,193)
Changes during the year (Specify): _____ _____ _____	_____ _____ _____	-7,785 _____ _____
Balance end of year_____	\$ _____	\$ (144,978)

PROPRIETARY CAPITAL (218)

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

UTILITY NAME: D & E Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31,

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ _____	\$ _____	\$ _____	\$ _____

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

[illegible]

UTILITY NAME: D & E Water Resources, L.L.C.

YEAR OF REPORT
DECEMBER 31,

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>N/A</u>
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	_____	_____	_____
4) Deduct charges during the 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_____			\$ <u>0</u>	\$ <u>0</u>
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)

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

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

UTILITY NAME D & E Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31,

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:	_____

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

UTILITY NAME D & E Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31,

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

<div></div>

WATER
OPERATING
SECTION

UTILITY NAME: D & E Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31,

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ 50,843	\$ _____	\$ _____	\$ 50,843
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	_____	_____	_____	_____
304	Structures and Improvements_____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	140,200	_____	_____	140,200
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	_____	_____	_____	_____
310	Power Generation Equipment_____	_____	_____	_____	_____
311	Pumping Equipment_____	_____	_____	_____	_____
320	Water Treatment Equipment_____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes_____	_____	_____	_____	_____
331	Transmission and Distribution Lines_____	_____	_____	_____	_____
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	_____	_____	_____	_____
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_____	\$ 191,043	\$ _____	\$ _____	\$ 191,043

UTILITY NAME: D & E Water Resources, L.L.C.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT -

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)	
301	Organization_____	40		2.500 %	17,159	
304	Structures and Improvements____	28	_____ %	3.571 %	\$ _____ 0	\$
305	Collecting and Impounding Reservoirs_____	_____	_____ %	_____ %	_____	
306	Lake, River and Other Intakes____	_____	_____ %	_____ %	_____	
307	Wells and Springs_____	27	_____ %	3.704 %	70,105	
308	Infiltration Galleries & Tunnels_____	_____	_____ %	_____ %	_____	
309	Supply Mains_____	_____	_____ %	_____ %	_____	
310	Power Generating Equipment____	17	_____ %	5.882 %	0	
311	Pumping Equipment_____	17	_____ %	5.882 %	0	
320	Water Treatment Equipment____	17	_____ %	5.882 %	0	
330	Distribution Reservoirs & Standpipes_____	33	_____ %	3.03 %	0	
331	Trans. & Dist. Mains_____	_____	_____ %	_____ %	_____	
333	Services_____	_____	_____ %	_____ %	_____	
334	Meter & Meter Installations_____	17	_____ %	5.882 %	0	
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_____				\$ <u>87,264</u>	\$

* This amount should tie to Sheet F-5.

YEAR OF REPORT DECEMBER 31,

WATER

[illegible]

UTILITY NAME: D & E Water Resources, L.L.C.

YEAR OF REPO
DECEMBER 31,

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	
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_____	
616	Fuel for Power Production_____	
618	Chemicals_____	
620	Materials and Supplies_____	
630	Contractual Services:	
	Billing_____	
	Professional_____	
	Testing_____	
	Other_____	
640	Rents_____	
650	Transportation Expense_____	
655	Insurance Expense_____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
670	Bad Debt Expense_____	
675	Miscellaneous Expenses_____	
	Total Water Operation And Maintenance Expense_____	\$
* This amount should tie to Sheet F-3.		

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers	
			Start of Year (d)	End of Year (e)
Residential Service				
5/8"	D	1.0	_____	_____
3/4"	D	1.5	_____	_____
1"	D	2.5	_____	_____
1 1/2"	D,T	5.0	_____	_____
General Service				
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	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			0	0
Total			0	0

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RT

[illegible][illegible]

UTILITY NAME: _____ D & E Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31,

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	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)
(a)	(b)	(c)	(d)	(e)	(f)
January _____	_____	_____	_____	_____	_____
February _____	_____	_____	_____	_____	_____
March _____	_____	_____	_____	_____	_____
April _____	_____	_____	_____	_____	_____
May _____	_____	_____	_____	_____	_____
June _____	_____	_____	_____	_____	_____
July _____	_____	_____	_____	_____	_____
August _____	_____	_____	_____	_____	_____
September _____	_____	_____	_____	_____	_____
October _____	_____	_____	_____	_____	_____
November _____	_____	_____	_____	_____	_____
December _____	_____	_____	_____	_____	_____
Total for Year _____	_____	_____ 0	_____	_____ 0	_____ 0

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
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: _____ D & E Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31,

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	2007	_____	_____	_____
Types of Well Construction and Casing _____	Open Hole	_____	_____	_____
_____	PVC	_____	_____	_____
_____	Casing	_____	_____	_____
Depth of Wells _____	20 ft to 300 ft	_____	_____	_____
Diameters of Wells _____	4	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	2" to 10"	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	_____	_____	_____	_____
Capacity of Tank _____	_____	_____	_____	_____
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: _____ D & E Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31,

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	170,000	_____	_____
Type of Source_____	Groundwater	_____	_____

WATER TREATMENT FACILITIES

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	N/A	_____	_____
Chlorinator_____	N/A	_____	_____
Ozone_____	N/A	_____	_____
Other_____	N/A	_____	_____
Auxiliary Power_____	N/A	_____	_____

|

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YEAR OF REPORT
DECEMBER 31,

ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day)).

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—

WASTEWATER OPERATING SECTION

UTILITY NAME: D & E Water Resources, L.L.C.

YEAR OF REPORT DECEMBER 31,

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 50,843	\$ _____	\$ _____	\$ 50,843
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	_____	_____	_____	_____
354	Structures and Improvements_____	_____	_____	_____	_____
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	_____	_____	_____	_____
361	Collection Sewers - Gravity_____	_____	_____	_____	_____
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	_____	_____	_____	_____
364	Flow Measuring Devices_____	_____	_____	_____	_____
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	_____	_____	_____	_____
371	Pumping Equipment_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment_____	_____	_____	_____	_____
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	_____	_____	_____	_____
391	Transportation Equipment_____	_____	_____	_____	_____
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 50,843	\$ _____	\$ _____	\$ 50,843 *

* This amount should tie to sheet F-5.

UTILITY NAME: D & E Water Resources, L.L.C.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT

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)	
354	Structures and Improvements_____	40	_____ %	2.5 %	\$ 17,159	\$
355	Power Generation Equipment_____	_____	_____ %	_____ %	_____	
360	Collection Sewers - Force_____	_____	_____ %	_____ %	_____	
361	Collection Sewers - Gravity_____	_____	_____ %	_____ %	_____	
362	Special Collecting Structures_____	_____	_____ %	_____ %	_____	
363	Services to Customers_____	_____	_____ %	_____ %	_____	
364	Flow Measuring Devices_____	_____	_____ %	_____ %	_____	
365	Flow Measuring Installations_____	_____	_____ %	_____ %	_____	
370	Receiving Wells_____	_____	_____ %	_____ %	_____	
371	Pumping Equipment_____	_____	_____ %	_____ %	_____	
380	Treatment and Disposal Equipment_____	_____	_____ %	_____ %	_____	
381	Plant Sewers_____	_____	_____ %	_____ %	_____	
382	Outfall Sewer Lines_____	_____	_____ %	_____ %	_____	
389	Other Plant and Miscellaneous Equipment_____	_____	_____ %	_____ %	_____	
390	Office Furniture and Equipment_____	_____	_____ %	_____ %	_____	
391	Transportation Equipment_____	_____	_____ %	_____ %	_____	
392	Stores Equipment_____	_____	_____ %	_____ %	_____	
393	Tools, Shop and Garage Equipment_____	_____	_____ %	_____ %	_____	
394	Laboratory Equipment_____	_____	_____ %	_____ %	_____	
395	Power Operated Equipment_____	_____	_____ %	_____ %	_____	
396	Communication Equipment_____	_____	_____ %	_____ %	_____	
397	Miscellaneous Equipment_____	_____	_____ %	_____ %	_____	
398	Other Tangible Plant_____	_____	_____ %	_____ %	_____	
	Totals_____				\$ 17,159	\$

* This amount should tie to Sheet F-5.

<p>YEAR OF REPORT</p> <p>DECEMBER 31,</p>

|T - WASTEWATER

[illegible]

UTILITY NAME: D & E Water Resources, L.L.C.

YEAR OF REF DECEMBER 31,

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	
701	Salaries and Wages - Employees_____	\$
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	
704	Employee Pensions and Benefits_____	
710	Purchased Wastewater Treatment_____	
711	Sludge Removal Expense_____	
715	Purchased Power_____	
716	Fuel for Power Production_____	
718	Chemicals_____	
720	Materials and Supplies_____	
730	Contractual Services:	
	Billing_____	
	Professional_____	
	Testing_____	
	Other_____	
740	Rents_____	
750	Transportation Expense_____	
755	Insurance Expense_____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
770	Bad Debt Expense_____	
775	Miscellaneous Expenses_____	
	Total Wastewater Operation And Maintenance Expense_____	\$
	* This amount should tie to Sheet F-3.	

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number Equivalent (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	_____	_____	
General Service					
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	_____	_____	_____	_____	
Other (Specify)	_____	_____	_____	_____	
** D = Displacement C = Compound T = Turbine					
Total			=====	=====	

PORT

[illegible][illegible]

UTILITY NAME: _____ D & E Water Resources, L.L.C.

YEAR OF REPO
DECEMBER 31, _____

PUMPING EQUIPMENT

Lift Station Number _____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____
Power:					
Electric _____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches) _____	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____
Number of active service connections _____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains		
Size (inches) _____	_____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____	_____

MANHOLES

Size (inches) _____	_____	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:				
Beginning of year _____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	_____	_____	_____	_____



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PORT

UTILITY NAME: _____ D & E Water Resources, L.L.C.

SYSTEM NAME: _____

YEAR OF REPORT DECEMBER 31,

TREATMENT PLANT

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	_____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____
---	---	---	---

MASTER LIFT STATION PUMPS

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
--	---	---	---	---	---	---

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	_____	_____	_____
February _____	_____	_____	_____
March _____	_____	_____	_____
April _____	_____	_____	_____
May _____	_____	_____	_____
June _____	_____	_____	_____
July _____	_____	_____	_____
August _____	_____	_____	_____
September _____	_____	_____	_____
October _____	_____	_____	_____
November _____	_____	_____	_____
December _____	_____	_____	_____
Total for year _____	_____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: _____

SYSTEM NAME: _____

GENERAL WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where n

1. Present number of ERCs* now being served. _____ N/A
2. Maximum number of ERCs* which can be served. _____ N/A
3. Present system connection capacity (in ERCs*) using existing lines. _____ N/A
4. Future connection capacity (in ERCs*) upon service area buildout. _____ N/A
5. Estimated annual increase in ERCs*. _____ N/A
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
_____ N/A

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____ N/A
If so, when? _ N/A
9. Has the utility been required by the DEP or water management district to implement reuse? _____ N/A
If so, what are the utility's plans to comply with this requirement? _____ N/A

10. When did the company last file a capacity analysis report with the DEP? _____ N/A
11. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____ 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
12. Department of Environmental Protection ID # _____ 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 residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

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EMBER 31,

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UTILITY NAME: D & E Water Resources, L.L.C.

YEAR OF REPORT
DECEMBER 31,

CERTIFICATION OF ANNUAL REPORT

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

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

Items Certified

1.	2.	3.	4.	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____ *
				(signature of chief executive officer of the utility)

Date: _____

1.	2.	3.	4.	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	_____ *
				(signature of chief financial officer of the utility)

Date: _____

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

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