

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

SU640-16-AR

UTILITIES, INC. OF FLORIDA

Exact Legal Name of Respondent

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

DECEMBER 31, 2016

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DIVISION OF
REGULATION & FINANCE

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
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 unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
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 with not enough room. Such a schedule 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 statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission
Division of Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility.

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
EXECUTIVE SUMMARY			
Certification	E-1	Business Contracts with Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers & Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions with Related Parties. Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
FINANCIAL SECTION			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Schedule of Year End Rate Base	F-4	Capital Stock	F-15
Schedule of Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances from Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense	F-9	Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current & Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-21
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid of Construction	F-22
Accounts Receivable from Associated Companies	F-12	Accumulated Amortization of CIAC	F-23
Notes Receivable from Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	F-23
Miscellaneous Current & Accrued Assets	F-12		

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
WATER OPERATION SECTION			
Listing of Water System Groups	W-1	CIAC Additions / Amortization	W-8
Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERC's	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
WASTEWATER OPERATION SECTION			
Listing of Wastewater System Groups	S-1	Contributions In Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Utility Expense Accounts	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Operating Revenue	S-10
Basis for Wastewater Depreciation Charges	S-5	Calculation of ERC's	S-11
Analysis of Entries in Wastewater Depreciat Reserve	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

EXECUTIVE SUMMARY

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
12/31/2016

CERTIFICATION OF ANNUAL REPORT

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

YES NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO

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 the financial statement of the utility.

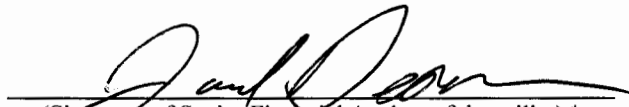
YES NO

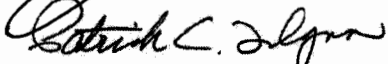
4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1. 2. 3. 4.

1. 2. 3. 4.


(Signature of Senior Financial Analyst of the utility) *


(Signature of Vice President of the utility, 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.

ANNUAL REPORT OF

YEAR OF REPORT
31-Dec-16

UTILITIES, INC. OF FLORIDA
(Exact Name of Utility)

County: _____

List below the exact mailing address of the utility for which normal correspondence should be sent:

200 WEATHERSFIELD AVE
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

E Mail Address: NONE

WEB Site: NONE

Sunshine State One-Call of Florida, Inc. Member Number Multiple; See attached page

Name and address of person to whom correspondence concerning this report should be addressed:

JARED DEASON
200 WEATHERSFIELD AVE
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

List below the address of where the utility's books and records are located:

200 WEATHERSFIELD AVE
ALTAMONTE SPRINGS, FL 32714

Telephone: 850-643-7326

List below any groups auditing or reviewing the records and operations:

ERNST & YOUNG

Date of original organization of the utility: 10/15/1975

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

Individual Partnership Sub S Corporation 1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	UTILITIES INC	100%
2.		
3.		
4.		
5.		

**DIRECTORY OF PERSONNEL WHO CONTACT
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
John Hoy	President		OPERATIONS
Patrick Flynn	Vice President Operations		OPERATIONS
John Stover	Vice President and Secretary		LEGAL
Debra A. Plumb	Assistant Secretary		ADMINISTRATIVE
Cheryl Hsu	Assistant Secretary		ADMINISTRATIVE
Jim Andrejko	Treasurer		FINANCIAL

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
 (2) Provide individual telephone numbers if the person is not normally reached at the company.
 (3) Name of company employed by if not on general payroll.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT

31-Dec-16

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

- A. The company was incorporated on October 15, 1975 and began operations on January 1, 1976. Subdivisions were acquired over time.
- B. The Company provides water and sewer utility services.
- C. Maintain a high quality of service and to acquire other water and sewer facilities as feasible.
- D. See attached schedule. We also have an office that services customers in Florida at:
200 Weathersfield Avenue
Altamonte Springs, FL 32714
- E. There is a pattern of modest growth for a number of years and we expect it to continue in the future.
- F. No significant transactions occurred in the current year.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/2016

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility. The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E

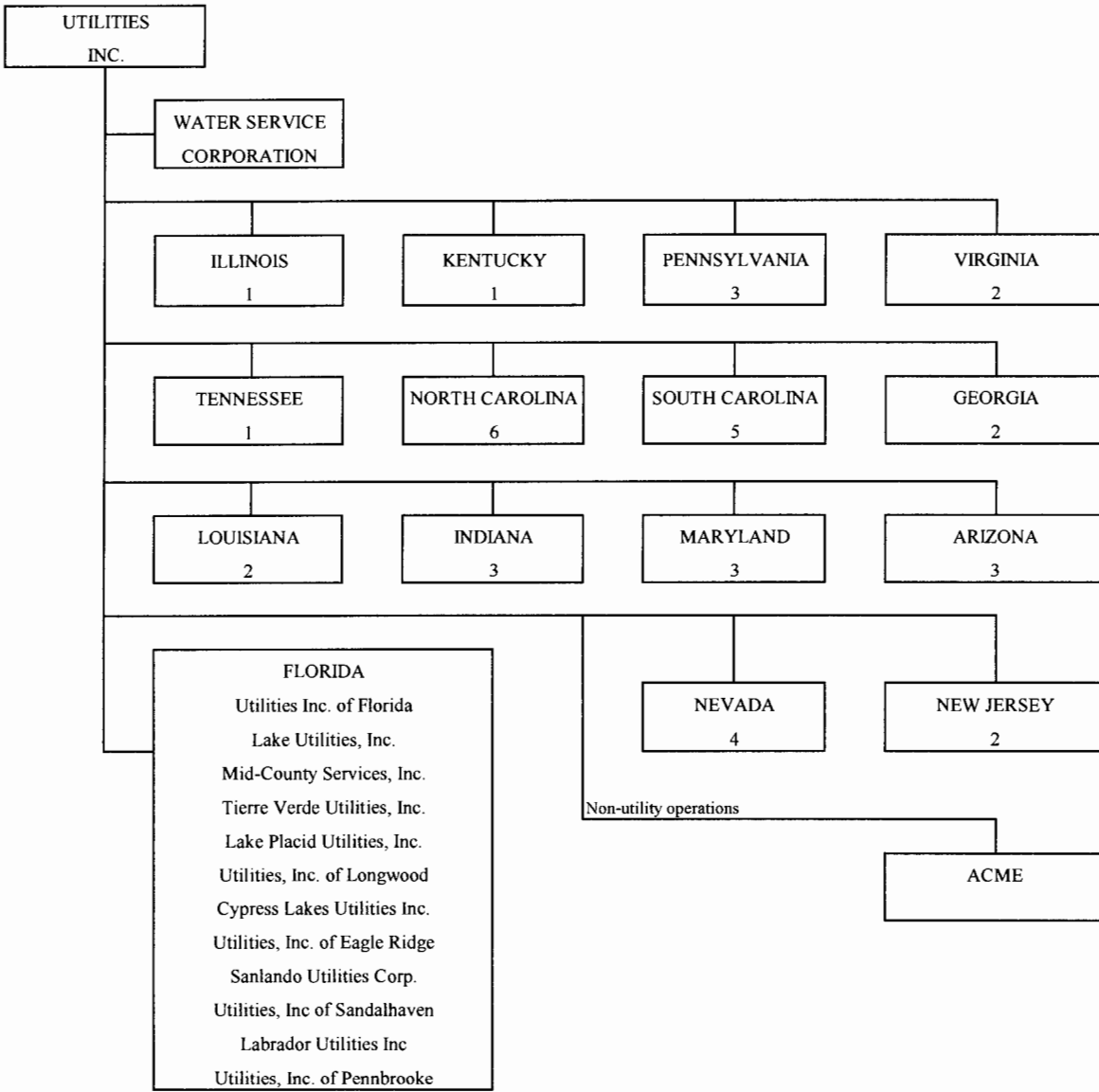
UTILITIES, INC. -- PARENT COMPANY

WATER SERVICE CORP. -- SERVICE COMPANY SUPPLYING MOST SERVICES REQUIRED BY UTILITY.

UTILITIES INC. of FLORIDA -- provides office personnel and administrative staff.

SEE ATTACHED

Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

WATER SERVICE CORP. - Service organization providing administrative and other service functions for the utility.

NOTE: Within each state except Florida is the number of companies owned.

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
John Hoy	President	N/A	\$ N/A
Patrick Flynn	Vice President Operations	N/A	N/A
John Stover	Vice President and Secretary	N/A	N/A
Debra A. Plumb	Assistant Secretary	N/A	N/A
Cheryl Hsu	Assistant Secretary	N/A	N/A
Jim Andrejko	Treasurer	N/A	N/A

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Lisa A. Sparrow	Chairman & CEO	0	\$ N/A
Hamish Cumming	Director	0	N/A
Len Posyniak	Director	0	N/A
Carol Wozney	Director	0	N/A

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
NO BUSINESS CONTRACTS, AGREEMENTS OR OTHER ARRANGEMENTS WERE ENTERED INTO DURING THE CURRENT YEAR BY THE OFFICERS LISTED ON PAGE E6, THE DIRECTORS OR AFFILIATES.		\$	

* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Lisa A. Sparrow	Chairman & CEO	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Hamish Cumming	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Len Posyniak	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Carol Wozney	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Hoy	President	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Patrick Flynn	Vice President Operations	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Stover	Vice President and Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Debra A. Plumb	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Cheryl Hsu	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Jin Andrejko	Treasurer	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

**BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
	\$ _____		\$ _____		\$ _____	
NO BUSINESSES	_____		_____		_____	
WHICH ARE	_____		_____		_____	
A BYPRODUCT,	_____		_____		_____	
COPRODUCT	_____		_____		_____	
OR JOINT	_____		_____		_____	
PRODUCT	_____		_____		_____	
RESULTING	_____		_____		_____	
FROM	_____		_____		_____	
PROVIDING	_____		_____		_____	
WATER	_____		_____		_____	
AND/OR	_____		_____		_____	
SEWER	_____		_____		_____	
SERVICE.	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	

UTILITY NAME: UTILITIES, INC. OF FLORIDA

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material and supplies furnished
 - leasing of structures, land, and equipment
 - rental transactions
 - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)
WATER SERVICE CORP	Operators/Admin/Officers Salaries & Benefit	Continuous	Purchase	-
	Materials & Supplies	Continuous	Purchase	-
	Contractual Services	Continuous	Purchase	-
	Transportation Expenses	Continuous	Purchase	-
	Insurance	Continuous	Purchase	-
	Regulatory Expenses	Continuous	Purchase	-
	Miscellaneous	Continuous	Purchase	-

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

- | | |
|--|--|
| <p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value. |
|--|--|

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
		\$ _____	\$ _____	\$ _____	\$ _____
NO ASSETS WERE SOLD, PURCHASED OR TRANSFERRED WITH A RELATED PARTY DURING THE FISCAL YEAR ENDED 31-Dec-16		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____

**UIF
FINANCIAL SECTI**

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion,
Orange, Pasco, Pinellas, and Seminole

YEAR OF REPORT 31-Dec-16

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 16,602,585	\$ 18,020,298
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,793,181	4,171,696
Net Plant			\$ 12,809,404	\$ 13,848,602
114-115	Utility Plant Acquisition adjustment (Net)	F-7	471,246	468,107
116 *	Other Utility Plant Adjustments			3,623
Total Net Utility Plant			\$ 13,280,649	\$ 14,320,332
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ _____	\$ _____
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ _____	\$ _____
123	Investment In Associated Companies	F-10	_____	_____
124	Utility Investments	F-10	_____	_____
125	Other Investments	F-10	_____	_____
126-127	Special Funds	F-10	_____	_____
Total Other Property & Investments			\$ _____	\$ _____
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 3,000	\$ 3,000
132	Special Deposits	F-9	4,070	-
133	Other Special Deposits	F-9	_____	_____
134	Working Funds		_____	_____
135	Temporary Cash Investments		_____	_____
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	502,184	570,440
145	Accounts Receivable from Associated Companies	F-12	5,120,132	3,606,620
146	Notes Receivable from Associated Companies	F-12	_____	_____
151-153	Material and Supplies		4,401	3,213
161	Stores Expense		_____	_____
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		_____	_____
172 *	Rents Receivable		_____	_____
173 *	Accrued Utility Revenues		_____	_____
174	Misc. Current and Accrued Assets	F-12	_____	-
Total Current and Accrued Assets			\$ 5,633,787	\$ 4,183,273

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas,

YEAR OF REPORT 31-Dec-16

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Misc. Deferred Debits	F-14	322,532	866,995
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ 322,532	\$ 866,995
TOTAL ASSETS AND OTHER DEBITS			\$ <u>19,236,969</u>	\$ <u>19,370,600</u>

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

UTILITY NAME: **UTILITIES, INC. OF FLORIDA**
(Marion, Orange, Pasco, Pinellas, and

YEAR OF REPORT 31-Dec-16

COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 200,000	\$ 200,000
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		8,817,649	8,817,649
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(148,364)	(50,116)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 8,869,285	\$ 8,967,533
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17	-	(31,075,026)
224	Other Long Term Debt	F-17		
Total Long Term Debt			\$ -	\$ (31,075,026)
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		206,294	183,903
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	7,455,800	38,530,826
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		53,988	54,219
236	Accrued Taxes		45,399	7,249
237	Accrued Interest	F-19	10,822	12,999
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
Total Current & Accrued Liabilities			\$ 7,772,304	\$ 38,789,196

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion,
Orange, Pasco, Pinellas, and Seminole

YEAR OF REPORT
31-Dec-16

COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	(2,948)	(2,948)
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		79,323	76,967
Total Deferred Credits			\$ <u>76,375</u>	\$ <u>74,019</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____	\$ _____
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 3,846,939	\$ 3,855,243.48
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	2,668,630	2,830,124.82
Total Net C.I.A.C.			\$ <u>1,178,309</u>	\$ <u>1,025,119</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 1,143,886	\$ 1,550,135
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		196,815	39,003
Total Accumulated Deferred Income Tax			<u>1,340,701</u>	\$ <u>1,589,138</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>19,236,969</u>	\$ <u>19,369,980</u>

UTILITY NAME: Orange, Pasco, Pinellas, and Seminole Counties

YEAR OF REPORT 31-Dec-16

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 3,747,236	\$ 3,939,601
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		\$ 3,747,236	\$ 3,939,601
401	Operating Expenses	F-3(b)	\$ 2,209,991	\$ 2,460,181
403	Depreciation Expense:	F-3(b)	\$ 661,496	\$ 600,730
	Less: Amortization of CIAC	F-22	137,778	(161,495)
	Net Depreciation Expense		\$ 523,283	\$ 439,236
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	(484)
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	365,857	382,084
409	Current Income Taxes	W/S-3	2	(1,109)
410.10	Deferred Federal Income Taxes	W/S-3	120,978	41,722
410.11	Deferred State Income Taxes	W/S-3	20,299	206,792
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	(2,357)	(2,356)
	Utility Operating Expenses		\$ 3,238,052	\$ 3,526,065
	Net Utility Operating Income		\$ 509,184	\$ 413,536
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others	F-3(b)	-	-
414	Gains (losses) From Disposition of Utility Property	F-3(b)	2,974	4,031
420	Allowance for Funds Used During Construction	F-3(b)	27,650	58,046
	Total Utility Operating Income [Enter here and on Page F-3(c)]		\$ 539,808	\$ 475,614

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>2,498,891</u>	\$ <u>1,440,710</u>	\$ <u>-</u>
\$ <u>2,498,891</u>	\$ <u>1,440,710</u>	\$ <u>-</u>
\$ 1,600,746	\$ 859,434	\$ -
<u>471,913</u> <u>(84,194)</u>	<u>128,817</u> <u>(77,301)</u>	<u>-</u>
\$ <u>387,720</u>	\$ <u>51,516</u>	\$ <u>-</u>
<u>(1,091)</u>	<u>606</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>253,030</u>	<u>129,054</u>	<u>-</u>
<u>(790)</u>	<u>(319)</u>	<u>-</u>
<u>40,548</u>	<u>1,173</u>	<u>-</u>
<u>206,736</u>	<u>56</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>(1,681)</u>	<u>(675)</u>	<u>-</u>
\$ <u>2,485,219</u>	\$ <u>1,040,846</u>	\$ <u>-</u>
\$ <u>13,672</u>	\$ <u>399,864</u>	\$ <u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>2,872</u>	<u>1,160</u>	<u>-</u>
<u>57,207</u>	<u>839</u>	<u>-</u>
\$ <u><u>73,751</u></u>	\$ <u><u>401,863</u></u>	\$ <u><u>-</u></u>

UTILITY NAME: Orange, Pasco, Pinellas, and Seminole Counties

YEAR OF REPORT 31-Dec-16

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 539,808	\$ 475,614
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ -	\$ -
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 348,821	\$ 377,366
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 348,821	\$ 377,366
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 191,048	\$ 98,248

Explain Extraordinary Income:

NONE

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas,

YEAR OF REPORT 31-Dec-16

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 14,134,701	\$ 3,140,246
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	3,685,823	485,874
110	Accumulated Amortization			
271	Contributions In Aid of Construction	F-22	2,171,017	1,684,227
252	Advances for Construction	F-20	1,633	1,315
Subtotal			\$ 8,276,228	\$ 968,831
272	Add:			
	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,683,127	1,146,998
Subtotal			\$ 9,959,355	\$ 2,115,829
114	Plus or Minus:			
	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		200,093	107,429
	Other (Specify):			
RATE BASE			\$ 10,159,448	\$ 2,223,258
NET UTILITY OPERATING INCOME			\$ 13,672	\$ 399,864
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			0.13%	17.99%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion,
Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 5,832,361	47.10%	10.69%	5.04%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	4,946,615	39.95%	6.69%	2.67%
Short Term Debt	14,591	0.12%	2.72%	0.00%
Customer Deposits	-	0.00%	2.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Inc. Taxes	1,589,138	12.83%	0.00%	0.00%
	-	0.00%	0.00%	0.00%
Total	\$ 12,382,706	100.00%		7.71%

(1) If the utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>10.69%</u>
Commission order approving Return on Equity:	<u>PSC-10-0625-CO-WS</u>

**APPROVED AFUDC RATE
COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR**

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 40,110,786	47.70%	10.64%	5.08%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	34,019,259	40.46%	6.69%	2.70%
Short Term Debt	100,347	0.12%	2.72%	0.00%
Customer Deposits	223,937	0.27%	2.00%	0.01%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	9,628,149	11.45%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ <u>84,082,478</u>	<u>100.00%</u>		<u>7.79%</u>

1 If the utility's capital structure is not used, explain which capital structure is used.

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>10.64%</u>
Commission order approving Return on Equity:	<u>PSC-11-0015-FOF-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

(Marion, Orange, Pasco, Pinellas, and
Seminole Counties)

YEAR OF REPORT 31-Dec-16

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 212,231,000	\$ 0	\$ 0	\$ 0	\$ (206,398,639)	\$ 5,832,361
Preferred Stock	0	0	0	0	0	-
Long Term Debt	180,000,000	0	0	0	(175,053,385)	4,946,615
Short Term Debt	530,949	0	0	0	(516,358)	14,591
Customer Deposits	0	0	0	0	0	-
Tax Credits - Zero Cost	0	0	0	0	0	-
Tax Credits - Weighted Cost	0	0	0	0	0	-
Deferred Inc. Taxes	1,589,138	0	0	0	0	1,589,138
Other (Explain)						
Total	\$ <u>394,351,088</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(381,968,382)</u>	\$ <u>12,382,706</u>

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange,
Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 14,134,701	\$ 3,140,246	\$ _____	\$ 17,274,947
102	Utility Plant Leased to Other	_____	_____	_____	-
103	Property Held for Future Use	_____	_____	_____	-
104	Utility Plant Purchased or Sold	_____	_____	_____	-
105	Construction Work in Progress	731,901	13,450	_____	745,351
106	Completed Construction Not Classified	_____	_____	_____	-
	Total Utility Plant	\$ 14,866,602	\$ 3,153,696	\$ _____	\$ 18,020,298

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ 419,856	\$ 112,596	\$ -	\$ 532,452
		_____	_____	_____	-
		_____	_____	_____	-
		_____	_____	_____	-
	Total Plant Acquisition Adjustments	\$ 419,856	\$ 112,596	\$ -	\$ 532,452
115	Accumulated Amortization	\$ (55,826)	(8,519)	_____	\$ (64,345)
		_____	_____	_____	-
		_____	_____	_____	-
		_____	_____	_____	-
	Total Accumulated Amortization	\$ (55,826)	\$ (8,519)	\$ -	\$ (64,345)
	Net Acquisition Adjustments	\$ 364,031	\$ 104,077	\$ -	\$ 468,107

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco,
Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 3,532,399	\$ 260,776	\$ -	\$ 3,793,175
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 471,913	\$ 128,817	\$ -	\$ 600,730
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				
	(207,803)	113,369		(94,434)
Salvage				-
Other Credits (Specify):				
Total Credits	\$ 264,110	\$ 242,186	\$ -	\$ 506,296
Debits during year:				
Book cost of plant retired	110,687	17,089		127,775
Cost of Removal				-
Other Debits (specify):				-
Total Debits	\$ 110,687	\$ 17,089	\$ -	\$ 127,775
Balance end of year	\$ <u>3,685,823</u>	\$ <u>485,874</u>	\$ <u>-</u>	\$ <u>4,171,696</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -	\$ -	\$ -	\$ -
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):	-			
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: Orange, Pasco, Pinellas, and Seminole Counties

YEAR OF REPORT
31-Dec-16

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
PSC-14-00205-PAA-WS/PSC-16-0296-PAA-WS	\$ 75,986	666	\$ 75,986
PSC-14-00205-PAA-WS	30,667	766	30,667
Total	\$ 106,653		\$ 106,653

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ _____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): ELECTRIC DEPOSIT	\$ -
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ _____
Total Other Special Deposits	\$ -

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE		\$ _____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
Total Special Funds		\$ _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT 31-Dec-16

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 429,643	
Wastewater	158,884	
Other		
Total Customer Accounts Receivable		\$ 588,527
OTHER ACCOUNTS RECEIVABLE (Account 142):		
NONE	\$	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
NONE	\$	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 588,527
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ (12,260)	
Add: Provision for uncollectibles for current year	\$	
Collection of accounts previously written off	(5,827)	
Utility Accounts		
Others		
Total Additions		\$ (5,827)
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off		\$ -
Balance end of year	-	\$ (18,087)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 570,440

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco,
Pinellas, and Seminole Counties)

YEAR OF REPORT 31-Dec-16

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
A/R ASSOC COS	\$ 3,606,620
Total	\$ <u>3,606,620</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	(c)
NONE	%	\$
	%	
	%	
	%	
	%	
	%	
	%	
	%	
	%	
Total		\$ <u> </u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
ESCROW DEPOSIT	\$ 0
Total Miscellaneous Current and Accrued Liabilities	\$ <u>0</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas,
and Seminole Counties)

YEAR OF REPORT
31-Dec-16

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
RATE CASE	\$ 106,653	\$ 784,622
Total Deferred Rate Case Expense	<u>\$ 106,653</u>	<u>\$ 784,622</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
OTHER DEFERRED MAINTENANCE	\$ 32,121	\$ 82,373
Total Other Deferred Debits	<u>\$ 32,121</u>	<u>\$ 82,373</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
NONE	\$ -	\$ -
Total Regulatory Assets	<u>\$ -</u>	<u>\$ -</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	<u>\$ 138,774</u>	<u>\$ 866,995</u>

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$ 1.00
Shares authorized		100
Shares issued and outstanding		200,000
Total par value of stock issued	%	\$ 200,000
Dividends declared per share for year	%	\$ -
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	%	\$ -

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (148,364)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ -
	Debits: _____	\$ _____
	Total Debits:	\$ -
435	Balance Transferred from Income	\$ 98,248.06
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>(50,116)</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (31,075,026)
Total	\$ <u>(31,075,026)</u>

**OTHER LONG-TERM DEBT
ACCOUNT 224**

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u> </u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): NONE	%		\$
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
Total Account 232			\$ _____
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE	%		\$
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
Total Account 234			\$ _____

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 38,530,826
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ 38,530,826

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ -		\$ -	\$ -	\$ -
UTILITIES, INC. INTERCOMPANY INTEREST	-		372,645	372,645	-
Total Account 237.1	\$ -		\$ 372,645	\$ 372,645	\$ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ -		\$ -	\$ -	\$ -
Customer Deposits	10,822		4,721	2,544	12,999
Total Account 237.2	\$ 10,822		\$ 4,721	\$ 2,544	\$ 12,999
Total Account 237 (1)	\$ 10,822		\$ 377,366	\$ 375,189	\$ 12,999
INTEREST EXPENSED: Total accrual Account 237		237	\$ 377,366	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest. (2) Must agree to F-3 (c), Current Year Interest Expense	
Less Capitalized Interest Portion of AFUDC:			-		
Net Interest Expensed to Account No. 427 (2)			\$ 377,366		

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ _____

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
SOUTHERN GULF CORP - Water	\$ (1,633)		\$ _____	\$ -	\$ (1,633)
SOUTHERN GULF CORP - Wastewater	(1,315)		_____	_____	(1,315)
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total	\$ (2,948)		\$ -	\$ -	\$ (2,948)

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties) YEAR OF REPORT
31-Dec-16

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
ACCRUED ST W/H TAX NONREG	\$ _____	\$ _____ 0
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____ 0
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____ 0

UTILITY NAME:

UTILITIES, INC. OF FLORIDA (Marion,
Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT 31-Dec-16

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>2,162,713</u>	\$ <u>1,684,226</u>	\$ _____	\$ <u>3,846,939</u>
Add credits during year:	\$ <u>8,304</u>	\$ <u>-</u>	\$ _____	\$ <u>8,304</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ _____	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u><u>2,171,017</u></u>	\$ <u><u>1,684,227</u></u>	\$ _____	\$ <u><u>3,855,243</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>1,598,933</u>	\$ <u>1,069,697</u>	\$ _____	\$ <u>2,668,630</u>
Debits during the year:	\$ <u>84,194</u>	\$ <u>77,301.00</u>	\$ _____	\$ <u>161,494.62</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ _____	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>1,683,127</u></u>	\$ <u><u>1,146,998.29</u></u>	\$ _____	\$ <u><u>2,830,124.82</u></u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas,
and Seminole Counties)

YEAR OF REPORT
31-Dec-16

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 98,248
Reconciling items for the year:		
Taxable income not reported on books:		
GOS adj		
Deductions recorded on books not deducted for return:		
Amortization ITC		(2,356)
Current FIT		(1,109)
Current SIT		2
Deferred FIT		41,722
Deferred SIT		206,792
AFUDC - CY book equity amortization		4,334
Fines & penalties		4,141
Political contributions		
Meals & entertainment		741
Book depreciation (depr.paa.ciac)		432,324
Deferred maintenance - CY amortization		32,121
Deferred rate case - CY amortization		106,640
Miscellaneous reserves		
Organization costs - CY amortization		2,048
Bad debt reserves		(823)
Book PAA - CY amortization		(484)
Book gain/(loss) on sale of assets		(4,031)
Net operating loss carryforward		861,185
Post audit net income adjustments		(8,924)
Income recorded on books not included in return:		
AFUDC - CY book equity portion		(29,969)
Deduction on return not charged against book income:		
Tax depreciation		(1,079,265)
Deferred maintenance - CY additions		(46,747)
Deferred rate case - CY additions		(622,385)
Tax gain/(loss) on sale of assets		5,263
Utilization of net operating loss carryforward		
State income tax		
Federal tax net income		\$ (0)
Computation of tax :		
	(0)	
	34%	
	(0)	

**UIF WATER
OPERATION
SECTION**

UTILITY NAME:

UTILITIES, INC. OF FLORIDA (Marion, Orange,
Pasco, Pinellas, and Seminole Counties)

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.
 The water financial schedules (W-2 through W-10) should be filed for the group in total.
 The water engineering schedules (W-11 through W-15) must be filed for each system in the group.
 All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
<u>WEATHERSFIELD / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>OAKLAND SHORES / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>LITTLE WEKIVA / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>PARK RIDGE / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>PHILLIPS / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>CRYSTAL LAKE / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>RAVENNA PARK / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>BEAR LAKE / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>JANSEN / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>CRESCENT HEIGHTS / ORANGE</u>	<u>040W</u>	<u>ORANGE</u>
<u>DAVIS SHORES / ORANGE</u>	<u>040W</u>	<u>ORANGE</u>
<u>SUMMERTREE / PASCO</u>	<u>107W</u>	<u>PASCO</u>
<u>ORANGEWOOD / PASCO</u>	<u>107W</u>	<u>PASCO</u>
<u>LAKE TARPON / PINELLAS</u>	<u>204W</u>	<u>PINELLAS</u>
<u>GOLDEN HILLS / CROWNWOOD / MARION</u>	<u>410W</u>	<u>MARION</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY: Total Water

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 14,134,701
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	3,832,313
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	2,171,017
252	Advances for Construction	F-20	1,633
Subtotal			\$ 8,129,738
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,683,910
Subtotal			\$ 9,813,648
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		200,093
	Other (Specify):		
WATER RATE BASE			\$ 10,013,742
WATER OPERATING INCOME		W-3	\$ 13,672
RN (Water Operating Income / Water Rate Base)			0.14%

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

YEAR OF REPORT 31-Dec-16

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas,
and Seminole Counties)

SYSTEM NAME / COUNTY : Total Water

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 2,498,891
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 2,498,891
401	Operating Expenses	W-10(a)	\$ 1,600,746
403	Depreciation Expense	W-6(a)	471,913
	Less: Amortization of CIAC	W-8(a)	(84,194)
	Net Depreciation Expense		\$ 387,720
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(1,091)
407	Amortization Expense (Other than CIAC)	F-8	-
408.10	Taxes Other Than Income		-
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		91,387
408.12	Payroll Taxes		38,492
408.13	Other Taxes and Licenses		123,151
408	Total Taxes Other Than Income		\$ 253,030
409.1	Income Taxes		(790)
410.10	Deferred Federal Income Taxes		40,548
410.11	Deferred State Income Taxes		206,736
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(1,681)
	Utility Operating Expenses		\$ 2,485,219
	Utility Operating Income		\$ 13,672
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		2,872
420	Allowance for Funds Used During Construction		57,207
	Total Utility Operating Income		\$ 73,751

UTILITY NAME:

**UTILITIES, INC. OF FLORIDA (Marion,
Orange, Pasco, Pinellas, and Seminole Counties)**

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Total Water

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 65,718	\$ -	\$ -	\$ 65,718
302	Franchises	15,737	(1)	-	15,737
303	Land and Land Rights	26,359	(14)	-	26,344
304	Structures and Improvements	1,347,208	628,166	48,266	1,927,107
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	660,748	3,945	-	664,693
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	431,212	1,506	-	432,718
310	Power Generation Equipment	2,386	-	-	2,386
311	Pumping Equipment	1,661,514	44,818	18,797	1,687,535
320	Water Treatment Equipment	451,236	12,944	1,182	462,998
330	Distribution Reservoirs and Standpipes	783,571	7,526	617	790,481
331	Transmission and Distribution Mains	4,459,812	341,719	5,085	4,796,446
333	Services	1,553,179	79,045	27,023	1,605,200
334	Meters and Meter Installations	1,029,232	63,074	-	1,092,306
335	Hydrants	177,022	7,381	510	183,893
336	Backflow Prevention Devices	18,340	28,580	2,376	44,544
339	Other Plant Miscellaneous Equipment	36,642	1	-	36,643
340	Office Furniture and Equipment	904,992	321,511	-	1,226,503
391	Transportation Equipment	316,033	156,285	-	472,318
342	Stores Equipment	-	-	-	-
346	Tools, Shop and Garage Equipment	107,692	541	-	108,233
344	Laboratory Equipment	9,797	1,257	621	10,433
345	Power Operated Equipment	23,318	8,358	4,207	27,469
346	Communication Equipment	16,917	4,283	2,004	19,196
347	Miscellaneous Equipment	703	-	-	703
348	Other Tangible Plant	(1,562,594)	(2,310)	-	(1,564,904)
TOTAL WATER PLANT		\$ 12,536,773	\$ 1,708,614	\$ 110,687	\$ 14,134,701

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

* Column (d) includes recording allocation of UIF

W-4(a)
GROUP _____

YEAR OF REPORT
31-Dec-16

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion,
Orange, Pasco, Pinellas, and Seminole
Counties)

SYSTEM NAME / COUNTY : Total Water

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 65,718	\$ 65,718	\$	\$	\$	\$
302	Franchises	15,737	15,737				
303	Land and Land Rights	26,344		26,344	-	-	-
304	Structures and Improvements	1,927,107		1,927,107	-	-	-
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	664,693		664,693			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	432,718		432,718			
310	Power Generation Equipment	2,386		2,386			
311	Pumping Equipment	1,687,535		1,687,535	-	-	
320	Water Treatment Equipment	462,998			462,998		
330	Distribution Reservoirs and Standpipes	790,481				790,481	
331	Transmission and Distribution Mains	4,796,446				4,796,446	
333	Services	1,605,200				1,605,200	
334	Meters and Meter Installations	1,092,306				1,092,306	
335	Hydrants	183,893				183,893	
336	Backflow Prevention Devices	44,544				44,544	
339	Other Plant Miscellaneous Equipment	36,643	-	-	-	36,643	
340	Office Furniture and Equipment	1,226,503					1,226,503
391	Transportation Equipment	472,318					472,318
342	Stores Equipment	-					-
346	Tools, Shop and Garage Equipment	108,233					108,233
344	Laboratory Equipment	10,433					10,433
345	Power Operated Equipment	27,469					27,469
346	Communication Equipment	19,196					19,196
347	Miscellaneous Equipment	703					703
348	Other Tangible Plant	(1,564,904)					(1,564,904)
TOTAL WATER PLANT		\$ 14,134,701	\$ 81,455	\$ 4,740,783	\$ 462,998	\$ 8,549,513	\$ 299,951

W-4(b)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY Total Water

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Total Water

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	(41,827)	1,643	1	1,644
302	Franchise	3,458	396	(3)	393
304	Structures and Improvements	427,934	44,954	(50,222)	(5,267)
305	Collecting and Impounding Reservoirs	-	-	48,266	48,266
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	385,826	22,095	0	22,095
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	184,224	12,341	(1)	12,340
310	Power Generation Equipment	3,555	119	(79)	40
311	Pumping Equipment	565,872	83,643	(18,798)	64,846
320	Water Treatment Equipment	209,807	20,814	17,616	38,429
330	Distribution Reservoirs and Standpipes	(300,976)	21,308	565	21,873
331	Transmission and Distribution Mains	1,378,988	106,055	(4,468)	101,586
333	Services	301,236	39,576	(21,938)	17,639
334	Meters and Meter Installations	705,355	53,132	27,024	80,156
335	Hydrants	38,315	4,014	(509)	3,505
336	Backflow Prevention Devices	2,312	2,118	(1,869)	249
339	Other Plant Miscellaneous Equipment	4,338	2,036	2,375	4,411
340	Office Furniture and Equipment	796,719	51,680	258,792	310,472
391	Transportation Equipment	248,686	34,659	80,303	114,962
342	Stores Equipment	-	-	-	-
346	Tools, Shop and Garage Equipment	119,115	7,499	(836)	6,662
344	Laboratory Equipment	6,710	679	(621)	57
345	Power Operated Equipment	(1,812)	2,016	(3,586)	(1,570)
346	Communication Equipment	3,499	1,576	1,956	3,532
347	Miscellaneous Equipment	249	47	2,003	2,050
348	Other Tangible Plant	(1,360,650)	(40,488)	(543,773)	(584,260)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 3,680,934	\$ 471,913	\$ (207,803)	\$ 264,110

* Specify nature of transaction

OTHER CREDITS column (E) * are due to allocation of UIF plant

Use () to denote reversal entries.

W-6(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion,
Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Total Water

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	-	-	-	-	(40,184)
302	Franchise	-	-	-	-	3,851
304	Structures and Improvements	-	-	-	-	422,667
305	Collecting and Impounding Reservoirs	48,266	-	-	48,266	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	407,921
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	196,564
310	Power Generation Equipment	-	-	-	-	3,674
311	Pumping Equipment	-	-	-	-	630,718
320	Water Treatment Equipment	18,797	-	-	18,797	229,439
330	Distribution Reservoirs and Standpipes	1,182	-	-	1,182	(280,285)
331	Transmission and Distribution Mains	617	-	-	617	1,479,958
333	Services	5,085	-	-	5,085	313,790
334	Meters and Meter Installations	27,023	-	-	27,023	758,488
335	Hydrants	-	-	-	-	41,820
336	Backflow Prevention Devices	510	-	-	510	2,051
339	Other Plant Miscellaneous Equipment	2,376	-	-	2,376	6,373
340	Office Furniture and Equipment	-	-	-	-	1,107,191
391	Transportation Equipment	-	-	-	-	363,649
342	Stores Equipment	-	-	-	-	-
346	Tools, Shop and Garage Equipment	-	-	-	-	125,777
344	Laboratory Equipment	-	-	-	-	6,767
345	Power Operated Equipment	621	-	-	621	(4,003)
346	Communication Equipment	4,207	-	-	4,207	2,823
347	Miscellaneous Equipment	2,004	-	-	2,004	296
348	Other Tangible Plant	-	-	-	-	(1,947,032)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 110,687	\$ -	\$ -	\$ 110,687	\$ 3,832,313

W-6(b)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas,
and Seminole Counties)

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY Total Water

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>2,162,712.75</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>8,304.00</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
Allocation of UIF Cost Center		
Total Credits		\$ <u>8,304.00</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>2,171,016.75</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

Accounting adjustments mandated by the FPSC

YEAR OF REPORT
31-Dec-16

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas,
and Seminole Counties)

SYSTEM NAME / COUNTY Total Water

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Connection Fees:			
Marion County		\$	\$ 3,050
Orange County			0
Pasco County			0
Pinella County			0
Seminole County			5,254
Total Credits			\$ <u>8,304</u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,599,716
Debits during the year:	
Accruals charged to Account 272	\$ 84,194
Other debits (specify) :	
Allocation of UIF Cost Center/Rounding	
Total debits	\$ 84,194
Credits during the year (specify) :	
	\$ -
Total credits	\$ -
Balance end of year	\$ <u>1,683,910</u>

W-8(a)
GROUP _____

UTILITY NAME: **UTILITIES, INC. OF FLORIDA**
**(Marion, Orange, Pasco, Pinellas,
and Seminole Counties)**

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY **Total Water**

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
0 _____	Cash _____	\$ <u>8,304</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ <u>8,304.00</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas, and
Seminole Counties)

SYSTEM NAME / COUNTY : Total Water

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	7,064	7,037	2,328,682
461.2	Sales to Commercial Customers			128,861
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
Total Metered Sales		7,064	7,037	\$ 2,457,543
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		7,064	7,037	\$ 2,457,543
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			377
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			40,971
Total Other Water Revenues				\$ 41,348
Total Water Operating Revenues				\$ 2,498,891

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Total Water

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 448,421	\$ 98,653	\$ 26,905
603	Salaries and Wages - Officers, Directors and Majority Stockholders	27,650	-	-
604	Employee Pensions and Benefits	145,037	31,908	8,701
610	Purchased Water	280,085	280,085	
710	Purchased Sewer	-	-	
615	Purchased Power	67,616	67,616	
616	Fuel for Power Purchased	-	-	
618	Chemicals	49,379	14,325	-
620	Materials and Supplies	139,629	55,750	13,963
631	Contractual Services-Engineering	1,538	-	-
632	Contractual Services - Accounting	17,152	-	-
633	Contractual Services - Legal	357	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	-	-	-
636	Contractual Services - Other	54,681	-	-
641	Rental of Building/Real Property	4,119	-	-
642	Rental of Equipment	16	-	-
650	Transportation Expenses	30,559	6,722	1,832
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	58,068	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	13,071	2,876	784
660	Advertising Expense	17		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	75,986		
667	Regulatory Commission Exp.-Other	1,549	-	-
668	Water Resource Conservation Exp.	-	-	
670	Bad Debt Expense	42,385		
675	Miscellaneous Expenses	143,433	-	-
Total Water Utility Expenses		\$ 1,600,746	\$ 557,934	\$ 52,185

YEAR OF REPORT
31-Dec-16

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

SYSTEM NAME / COUNTY : Total Water

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 98,653	\$ 26,905	\$ 156,947	\$ 40,358		\$ 0
					27,650
31,908	8,701	50,764	13,055		0
0		0		0	0
0		0		0	0
35,054	0	0	0		
0	0	58,644	11,170	0	0
0	0	1,538	0	0	0
0	0	0	0	0	17,152
0	0	0	0	0	357
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	27,341	27,341
0	0	0	0	0	4,120
0	0	0	0	0	16
6,722	1,832	10,696	2,751	0	0
0	0	0	0	0	0
0	0	0	0	0	58,068
0	0	0	0	0	0
2,876	784	4,574	1,175	0	0
					17
					0
					75,986
0	0	0	0	0	1,549
				42,384	
0	0	0	0	71,716	71,716
\$ 175,213	\$ 38,222	\$ 283,163	\$ 68,509	\$ 141,441	\$ 283,972

W-10(b)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas,
and Seminole Counties)

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY TOTAL COMPANY

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	1.715	12.115	0.018	13.811	11.860
February	1.791	11.833	0.062	13.561	11.416
March	2.705	11.988	0.147	14.546	13.191
April	3.126	11.555	0.121	14.559	12.888
May	2.782	13.329	0.100	16.011	13.438
June	2.857	12.208	0.085	14.981	12.175
July	2.942	14.018	0.087	16.873	14.072
August	3.210	11.846	0.006	15.049	12.196
September	3.661	11.689	0.120	15.230	11.988
October	3.396	13.053	0.224	16.225	13.005
November	4.190	12.456	0.023	16.622	13.319
December	4.439	11.715	0.033	16.121	13.120
Total for Year	36.812	147.804	1.028	183.588	152.667

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

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

See supplemental data

List for each source of supply: See supplemental data	Based on 16 hrs/day		
	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY Marion County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,462,006
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	567,798
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	208,655
252	Advances for Construction		244
Subtotal			\$ 685,309
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 122,744
Subtotal			\$ 808,053
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		15,904
	Other (Specify):		
WATER RATE BASE			\$ 823,958
WATER OPERATING INCOME		W-3	\$ 10,168
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			1.23%

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Marion County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 192,123
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 192,123
401	Operating Expenses	W-10(a)	\$ 127,234
403	Depreciation Expense	W-6(a)	48,157
	Less: Amortization of CIAC	W-8(a)	(7,835)
	Net Depreciation Expense		\$ 40,322
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	-
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		3,316
408.12	Payroll Taxes		3,037
408.13	Other Taxes and Licenses		8,010
408	Total Taxes Other Than Income		\$ 14,363
409.1	Income Taxes		(60)
410.1	Deferred Federal Income Taxes		220
410.11	Deferred State Income Taxes		11
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(136)
	Utility Operating Expenses		\$ 181,955
	Utility Operating Income		\$ 10,168
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		223
420	Allowance for Funds Used During Construction		163
	Total Utility Operating Income		\$ 10,554

YEAR OF REPORT 31-Dec-16

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Marion County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 590	\$ 255	\$ -	\$ 846
302	Franchises	722	630	-	1,352
303	Land and Land Rights	17,208	108	-	17,316
304	Structures and Improvements	108,901	28,127	478	136,550
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	28,117	95	-	28,212
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	6,456	-	-	6,456
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	170,474	9,148	1,783	177,840
320	Water Treatment Equipment	36,654	98	-	36,752
330	Distribution Reservoirs and Standpipes	50,128	33	-	50,161
331	Transmission and Distribution Mains	305,392	3,000	-	308,392
333	Services	513,333	17,822	4,603	526,552
334	Meters and Meter Installations	87,368	5,047	-	92,415
335	Hydrants	38,062	0	-	38,062
336	Backflow Prevention Devices	8,733	3,679	-	12,412
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	71,527	109,377	-	180,904
391	Transportation Equipment	25,244	45,379	-	70,623
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	9,682	2,280	-	11,962
344	Laboratory Equipment	1,510	199	-	1,710
345	Power Operated Equipment	-	3,499	1,519	1,980
346	Communication Equipment	976	1,068	-	2,043
347	Miscellaneous Equipment	280	-	-	280
348	Other Tangible Plant	(134,445)	(106,366)	-	(240,812)
TOTAL WATER PLANT		\$ 1,346,912	\$ 123,476	\$ 8,382	\$ 1,462,006

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
* Column (d) includes recording allocation of UIF

W-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Marion County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 846	\$ 846	\$	\$	\$	\$
302	Franchises	1,352	1,352				
303	Land and Land Rights	17,316		17,316	-	-	-
304	Structures and Improvements	136,550		136,550	-	-	-
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	28,212		28,212			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	6,456		6,456			
310	Power Generation Equipment	-		-			
311	Pumping Equipment	177,840		177,840	-	-	
320	Water Treatment Equipment	36,752			36,752		
330	Distribution Reservoirs and Standpipes	50,161				50,161	
331	Transmission and Distribution Mains	308,392				308,392	
333	Services	526,552				526,552	
334	Meters and Meter Installations	92,415				92,415	
335	Hydrants	38,062				38,062	
336	Backflow Prevention Devices	12,412				12,412	
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	
340	Office Furniture and Equipment	180,904					180,904
391	Transportation Equipment	70,623					70,623
342	Stores Equipment	-					-
346	Tools, Shop and Garage Equipment	11,962					11,962
344	Laboratory Equipment	1,710					1,710
345	Power Operated Equipment	1,980					1,980
346	Communication Equipment	2,043					2,043
347	Miscellaneous Equipment	280					280
348	Other Tangible Plant	(240,812)					(240,812)
TOTAL WATER PLANT		\$ 1,462,006	\$ 2,198	\$ 366,372	\$ 36,752	\$ 1,027,994	\$ 28,690

W-4(b)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY Marion County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Marion County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	1,016	7	91	98
302	Franchise	135	1	151	152
304	Structures and Improvements	76,396	3,338	8,226	11,564
305	Collecting and Impounding Reservoirs			478	478
306	Lake, River and Other Intakes			-	-
307	Wells and Springs	30,343	939	5	944
308	Infiltration Galleries and Tunnels	-		-	-
309	Supply Mains	1,210	184	(0)	184
310	Power Generation Equipment	-	-	283	283
311	Pumping Equipment	77,410	8,171	4,832	13,003
320	Water Treatment Equipment	24,016	1,670	1,779	3,449
330	Distribution Reservoirs and Standpipes	63,584	1,356	(0)	1,355
331	Transmission and Distribution Mains	174,797	7,117	213	7,330
333	Services	53,167	12,964	(4,603)	8,360
334	Meters and Meter Installations	41,977	4,410	4,526	8,936
335	Hydrants	17,276	844	0	845
336	Backflow Prevention Devices	916	703	0	703
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	64,138	4,038	97,989	102,027
391	Transportation Equipment	19,865	2,722	31,787	34,509
342	Stores Equipment	-		-	-
346	Tools, Shop and Garage Equipment	10,413	661	2,666	3,327
344	Laboratory Equipment	1,405	85	252	338
345	Power Operated Equipment	-	38	(1,519)	(1,481)
346	Communication Equipment	570	130	2,081	2,210
347	Miscellaneous Equipment	117	28	(9)	19
348	Other Tangible Plant	(104,837)	(1,250)	(175,117)	(176,367)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 553,914	\$ 48,157	\$ (25,890)	\$ 22,267

* Specify nature of transaction
OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

YEAR OF REPORT 31-Dec-16

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Marion County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
301	Organization	-			-	1,114
302	Franchise	-			-	287
304	Structures and Improvements	-			-	87,960
305	Collecting and Impounding Reservoirs	478			478	
306	Lake, River and Other Intakes	-			-	
307	Wells and Springs	-			-	31,287
308	Infiltration Galleries and Tunnels	-			-	-
309	Supply Mains	-			-	1,394
310	Power Generation Equipment	-			-	283
311	Pumping Equipment	-			-	90,413
320	Water Treatment Equipment	1,783			1,783	25,682
330	Distribution Reservoirs and Standpipes	-			-	64,939
331	Transmission and Distribution Mains	-			-	182,127
333	Services	-			-	61,527
334	Meters and Meter Installations	4,603			4,603	46,310
335	Hydrants	-			-	18,121
336	Backflow Prevention Devices	-			-	1,619
339	Other Plant Miscellaneous Equipment	-			-	
340	Office Furniture and Equipment	-			-	166,165
391	Transportation Equipment	-			-	54,374
342	Stores Equipment	-			-	
346	Tools, Shop and Garage Equipment	-			-	13,740
344	Laboratory Equipment	-			-	1,743
345	Power Operated Equipment	-			-	(1,481)
346	Communication Equipment	1,519			1,519	1,262
347	Miscellaneous Equipment	-			-	136
348	Other Tangible Plant	-			-	(281,204)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 8,382	\$ -	\$ -	\$ 8,382	\$ 567,798

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY Marion County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>205,605</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>3,050</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u> </u>
Allocation of UIF Cost Center		<u> </u>
Total Credits		\$ <u>3,050</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u> </u>
		<u> </u>
Total Contributions In Aid of Construction		\$ <u>208,655</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Marion County

WATER CIAC SCHEDULE "A"
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
CONNECTION FEES			\$ 3,050
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>3,050</u>

**ACCUMULATED AMORTIZATION OF WATER
 CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 114,910
Debits during the year:	
Accruals charged to Account 272	\$ 7,835
Other debits (specify):	
Allocation of UIF Cost Center	
_____	_____
_____	_____
Total debits	\$ 7,835
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ -
Balance end of year	\$ <u>122,744</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Marion County

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ -
Total Credits		\$ -

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY :

Marion County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	528	602	175,383
461.2	Sales to Commercial Customers	34	34	14,368
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
Total Metered Sales		562	636	\$ 189,751
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		562	636	\$ 189,751
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFP)			\$
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			2,372
Total Other Water Revenues				\$ 2,372
Total Water Operating Revenues				\$ 192,123

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY Marion County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 38,989	\$ 8,578	\$ 2,339
603	Salaries and Wages - Officers, Directors and Majority Stockholders	2,158		
604	Employee Pensions and Benefits	11,319	2,490	679
610	Purchased Water	-		
615	Purchased Power	11,291	11,291	
616	Fuel for Power Purchased	-		
618	Chemicals	742	742	
620	Materials and Supplies	19,273	7,709	1,927
631	Contractual Services-Engineering	1,538		
632	Contractual Services - Accounting	1,348		
633	Contractual Services - Legal	26		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	3,811		
641	Rental of Building/Real Property	49		
642	Rental of Equipment	-		
650	Transportation Expenses	2,406	529	144
656	Insurance - Vehicle	-		
657	Insurance - General Liability	4,575		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	1,030	227	62
660	Advertising Expense	2		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	5,982		
667	Regulatory Commission Exp.-Other	119		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	2,017		
675	Miscellaneous Expenses	20,558		
Total Water Utility Expenses		\$ 127,234	\$ 31,566	\$ 5,151

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Marion County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 8,578	\$ 2,339	\$ 13,646	\$ 3,509		
					2,158
2,490	679	3,962	1,019		
		8,095	1,542		
		1,538			
					1,348
					26
					0
				1,906	1,906
					49
					0
529	144	842	217		
					4,575
227	62	360	93		
					2
					5,982
					119
				2,017	
				10,279	10,279
\$ 11,824	\$ 3,224	\$ 28,443	\$ 6,380	\$ 14,202	\$ 26,444

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT

31-Dec-16

SYSTEM NAME / COUNTY : GOLDEN HILLS / CROWNWOOD / MARION

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		3.835	0.141	3.694	3.386
February		3.567	0.153	3.414	3.074
March		4.465	0.253	4.212	3.854
April		5.013	0.190	4.823	4.246
May		5.542	0.190	5.352	4.778
June		4.714	0.136	4.578	4.116
July		6.920	0.154	6.766	5.945
August		4.974	0.059	4.915	4.348
September		4.498	0.177	4.321	4.132
October		5.162	0.202	4.960	4.391
November		5.396	0.079	5.317	4.713
December		4.859	0.093	4.766	4.201
Total for Year	<u>0</u>	<u>58.945</u>	<u>1.827</u>	<u>57.118</u>	<u>51.183</u>

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

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

NOTE: Water is supplied to Crownwood water system, owned by Utilities, Inc. of Florida, from Golden H wells. Water sold in Crownwood in 2013 was 5.373 mg. This figure is included in above water sold total.

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	330 gpm	316,800	Well
Well #2	440 gpm	422,400	Well
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY GOLDEN HILLS / CROWNWOOD / MARION

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.641 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet) <u>N/A</u>	Manufacturer: <u>N/A</u>

W-12
GROUP Marion
SYSTEM Golden Hills/Crownwood

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : GOLDEN HILLS / CROWNWOOD / MARION
COMBINED

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential 5/8"		1.0	102	102
Residential 1"		2.5	400	1,000
5/8"	Displacement	1.0	21	21
3/4"	Displacement	1.5		0
1"	Displacement	2.5	11	28
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>1,186</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 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)

ERC Calculation:

46.265/365/350=362 ERC's

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY GOLDEN HILLS / CROWNWOOD / MARION

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. 857
2. Maximum number of ERCs * which can be served. 857
3. Present system connection capacity (in ERCs *) using existing lines. 857
4. Future connection capacity (in ERCs *) upon service area buildout. 857
5. Estimated annual increase in ERCs *. 1
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 500 gpm
7. Attach a description of the fire fighting facilities. Fire hydrants throughout the system.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2014: Replaced galvanized pipe and service laterals throughout the system to reduce water loss.
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules:
 - 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? No
11. Department of Environmental Protection ID # 6424076
12. Water Management District Consumptive Use Permit # 5643
 - 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 the calculation on the bottom of Page W-13.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

UTILITY NAME: UTILITIES, INC OF FLORIDA / MARION COUNTY

YEAR OF REPORT 31-Dec-16

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			-
Unmetered Water Revenues			-
Total Metered Sales	189,751	192,123	(2,372)
Total Fire Protection Revenue			-
Other Sales to Public Authorities			-
Sales to Irrigation Customers			-
Sales for Resale			-
Interdepartmental Sales			-
Total Other Water Revenue	2,372	-	2,372
Total Water Operating Revenue	192,123	192,123	-
Less: Expense for Purchased Water from FPSC Regulated Utility			-
Net Water Operating Revenues	192,123	192,123	-

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Orange County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 636,481
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	198,027
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	8,916
252	Advances for Construction		68
Subtotal			\$ 429,469
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ (21,597)
Subtotal			\$ 407,873
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		12,684
	Other (Specify):		
WATER RATE BASE			\$ 420,557
WATER OPERATING INCOME		W-3	\$ (6,472)
RN (Water Operating Income / Water Rate Base)			<u>-1.54%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Orange County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 126,332
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 126,332
401	Operating Expenses	W-10(a)	\$ 101,476
403	Depreciation Expense	W-6(a)	20,600
	Less: Amortization of CIAC	W-8(a)	2,681
	Net Depreciation Expense		\$ 23,281
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		-
	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		842
408.12	Payroll Taxes		1,770
408.13	Other Taxes and Licenses		5,407
408	Total Taxes Other Than Income		\$ 8,019
409.1	Income Taxes		(37)
410.1	Deferred Federal Income Taxes		135
410.11	Deferred State Income Taxes		6
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(76)
	Utility Operating Expenses		\$ 132,803
	Utility Operating Income		\$ (6,472)
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		132
420	Allowance for Funds Used During Construction		145
	Total Utility Operating Income		\$ (6,194)

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Orange County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS * (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 7,900	\$ (13)	\$ -	\$ 7,887
302	Franchises	409	17	-	426
303	Land and Land Rights	71	(1,370)	-	(1,299)
304	Structures and Improvements	11,209	1,763	-	12,972
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	334	(0)	-	334
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	4,593	(110)	-	4,483
320	Water Treatment Equipment	50	(14)	-	36
330	Distribution Reservoirs and Standpipes	3,761	0	-	3,761
331	Transmission and Distribution Mains	495,494	98	-	495,592
333	Services	25,137	422	-	25,559
334	Meters and Meter Installations	44,863	3,867	-	48,730
335	Hydrants	28	-	-	28
336	Backflow Prevention Devices	1,711	6,319	2,151	5,879
339	Other Plant Miscellaneous Equipment	-	96	-	96
340	Office Furniture and Equipment	39,781	10,389	-	50,170
391	Transportation Equipment	14,283	5,435	-	19,718
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	32,844	(115)	-	32,729
344	Laboratory Equipment	129	(10)	-	120
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	552	(44)	-	508
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	(76,493)	5,247	-	(71,246)
TOTAL WATER PLANT		\$ 606,657	\$ 31,976	\$ 2,151	\$ 636,481

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

* Column (d) includes recording allocation of UIF

W-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Orange County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 7,887	\$ 7,887	\$	\$	\$	\$
302	Franchises	426	426				
303	Land and Land Rights	(1,299)		(1,299)	-	-	-
304	Structures and Improvements	12,972		12,972	-	-	-
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	334		334			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	-		-			
310	Power Generation Equipment	-		-			
311	Pumping Equipment	4,483		4,483	-	-	
320	Water Treatment Equipment	36			36		
330	Distribution Reservoirs and Standpipes	3,761				3,761	
331	Transmission and Distribution Mains	495,592				495,592	
333	Services	25,559				25,559	
334	Meters and Meter Installations	48,730				48,730	
335	Hydrants	28				28	
336	Backflow Prevention Devices	5,879				5,879	
339	Other Plant Miscellaneous Equipment	96	-	-	-	96	
340	Office Furniture and Equipment	50,170					50,170
391	Transportation Equipment	19,718					19,718
342	Stores Equipment	-					-
346	Tools, Shop and Garage Equipment	32,729					32,729
344	Laboratory Equipment	120					120
345	Power Operated Equipment	-					-
346	Communication Equipment	508					508
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	(71,246)					(71,246)
TOTAL WATER PLANT		\$ 636,481	\$ 8,313	\$ 16,489	\$ 36	\$ 579,645	\$ 31,999

W-4(b)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Orange County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

W-5
GROUP _____

W-5
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Orange County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	28,431	193	0	194
302	Franchise	77	0	12	13
304	Structures and Improvements	10,414	310	(195)	115
305	Collecting and Impounding Reservoirs			-	-
306	Lake, River and Other Intakes			-	-
307	Wells and Springs	12,108	11	0	11
308	Infiltration Galleries and Tunnels	-		-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	79	-	0	0
311	Pumping Equipment	21,473	-	(12,916)	(12,916)
320	Water Treatment Equipment	3,503	2	0	2
330	Distribution Reservoirs and Standpipes	1,398	102	(0)	101
331	Transmission and Distribution Mains	106,435	11,534	3	11,537
333	Services	14,096	632	12	644
334	Meters and Meter Installations	26,927	2,333	5	2,338
335	Hydrants	22	1	0	1
336	Backflow Prevention Devices	(48)	187	(2,151)	(1,964)
339	Other Plant Miscellaneous Equipment	-	-	2,192	2,192
340	Office Furniture and Equipment	36,189	2,295	7,840	10,135
391	Transportation Equipment	11,239	1,595	2,348	3,943
342	Stores Equipment	-		-	-
346	Tools, Shop and Garage Equipment	4,247	2,089	(175)	1,913
344	Laboratory Equipment	146	-	(4)	(4)
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	(8,021)	66	(41)	25
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	(66,945)	(750)	(19,122)	(19,872)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 201,691	\$ 20,600	\$ (22,191)	\$ (1,592)

* Specify nature of transaction

OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Orange County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-k)
(a)	(b)	(g)	(h)	(i)	(j)	(l)
301	Organization	-	-	-	-	28,625
302	Franchise	-	-	-	-	90
304	Structures and Improvements	-	-	-	-	10,529
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	12,119
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	79
311	Pumping Equipment	-	-	-	-	8,557
320	Water Treatment Equipment	-	-	-	-	3,505
330	Distribution Reservoirs and Standpipes	-	-	-	-	1,499
331	Transmission and Distribution Mains	-	-	-	-	117,972
333	Services	-	-	-	-	14,740
334	Meters and Meter Installations	-	-	-	-	29,265
335	Hydrants	-	-	-	-	23
336	Backflow Prevention Devices	-	-	-	-	(2,012)
339	Other Plant Miscellaneous Equipment	2,151	-	-	2,151	41
340	Office Furniture and Equipment	-	-	-	-	46,324
391	Transportation Equipment	-	-	-	-	15,182
342	Stores Equipment	-	-	-	-	-
346	Tools, Shop and Garage Equipment	-	-	-	-	6,160
344	Laboratory Equipment	-	-	-	-	142
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	(7,996)
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	(86,817)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,151	\$ -	\$ -	\$ 2,151	\$ 198,027

W-6(b)
GROUP _____

YEAR OF REPORT 31-Dec-16

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY Orange County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>8,916</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>-</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u> </u>
Allocation of UIF Cost Center		<u> </u>
Total Credits		\$ <u>-</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u> </u>
Total Contributions In Aid of Construction		\$ <u>8,916</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Orange County

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
CONNECTION FEES		\$	\$
	-		
Total Credits			\$ 0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ (18,916)
Debits during the year:	
Accruals charged to Account 272	\$ (2,681)
Other debits (specify):	
Allocation of UIF Cost Center	
Total debits	\$ (2,681)
Credits during the year (specify):	
	\$
Total credits	\$ -
Balance end of year	\$ (21,597)

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Orange County

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ -
Total Credits		\$ -

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Orange County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	327	280	122,904
461.2	Sales to Commercial Customers	4	4	460
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
Total Metered Sales		331	284	\$ 123,364
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		331	284	\$ 123,364
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			2,968
Total Other Water Revenues				\$ 2,968
Total Water Operating Revenues				\$ 126,332

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Orange County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 19,135	\$ 4,210	\$ 1,148
603	Salaries and Wages - Officers, Directors and Majority Stockholders	1,275		
604	Employee Pensions and Benefits	6,631	1,459	398
610	Purchased Water	52,442	52,442	
	Purchased Sewer Treatment	-	-	
615	Purchased Power	(2)	(2)	
616	Fuel for Power Purchased	-		
618	Chemicals	-		
620	Materials and Supplies	2,569	1,027	257
631	Contractual Services-Engineering	-		
632	Contractual Services - Accounting	790		
633	Contractual Services - Legal	17		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	2,221		
641	Rental of Building/Real Property	29		
642	Rental of Equipment	-		
650	Transportation Expenses	1,406	309	84
656	Insurance - Vehicle	-		
657	Insurance - General Liability	2,672		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	600	132	36
660	Advertising Expense	1		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	3,512		
667	Regulatory Commission Exp.-Other	72		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	2,988		
675	Miscellaneous Expenses	5,118		
Total Water Utility Expenses		\$ 101,476	\$ 59,577	\$ 1,923

W-10(a)
GROUP _____

YEAR OF REPORT
31-Dec-16

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Orange County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 4,210	\$ 1,148	\$ 6,697	\$ 1,722	\$	\$
					1,275
1,459	398	2,321	597		
0					
		1,079	205		
		0			790
					17
					0
				1,111	1,111
					29
					0
309	84	492	127		
					2,672
132	36	210	53		
					1
					3,512
					72
				2,988	
				2,559	2,559
\$ 6,110	\$ 1,666	\$ 10,799	\$ 2,704	\$ 6,658	\$ 12,038

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : CRESCENT HEIGHTS / ORANGE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLE TO CUSTOMERS (Omit 000's) (f)
January	1.414	0.000	0.001	1.413	1.448
February	1.503	0.000	0.000	1.503	1.421
March	1.510	0.000	0.000	1.510	1.503
April	1.120	0.000	0.000	1.120	1.656
May	2.383	0.000	0.000	2.383	1.674
June	2.517	0.000	0.000	2.517	1.609
July	2.625	0.000	0.000	2.625	1.742
August	2.770	0.000	0.001	2.769	1.648
September	2.243	0.000	0.001	2.242	1.549
October	2.537	0.000	0.000	2.537	1.676
November	2.424	0.000	0.000	2.424	1.616
December	2.203	0.000	0.000	2.203	1.615
Total for Year	25.251	0.000	0.004	25.247	19.158

If water is purchased for resale, indicate the following:

Vendor Orlando Utilities Commission

Point of delivery 2 each Amelia & John (6"), Powers & Robinson (2")

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

None

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Water Purchased. Interconnected with OUC.	None	N/A	N/A

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY CRESCENT HEIGHTS / ORANGE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>N/A</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>N/A</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>None</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

CRESCENT HEIGHTS / ORANGE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	280	280
5/8"	Displacement	1.0	3	3
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>286</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the sa period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> <p style="text-align: center;">$19.158/365/350=150 \text{ ERC's}$</p>
--

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY CRESCENT HEIGHTS / ORANGE

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. N/A - Bulk Interconnect with Orlando Utilities Commission
2. Maximum number of ERCs * which can be served. N/A Bulk Interconnect with Orlando Utilities Commission
3. Present system connection capacity (in ERCs *) using existing lines. N/A Bulk Interconnect with Orlando Utilities Commission
4. Future connection capacity (in ERCs *) upon service area buildout. N/A Bulk Interconnect with Orlando Utilities Commission
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. Two (2) hydrants interconnected with OUC
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2016: Replace water mains, valves and service lines.
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:
 - 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? No
11. Department of Environmental Protection ID # 3480255
12. Water Management District Consumptive Use Permit # N/A
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? N/A

* An ERC is determined based on the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : DAVIS SHORES / ORANGE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.300	0.000	0.000	0.300	0.312
February	0.287	0.000	0.000	0.287	0.238
March	0.342	0.000	0.000	0.342	0.325
April	0.362	0.000	0.000	0.362	0.358
May	0.399	0.000	0.000	0.399	0.346
June	0.340	0.000	0.000	0.340	0.314
July	0.317	0.000	0.000	0.316	0.355
August	0.438	0.000	0.000	0.438	0.322
September	0.278	0.000	0.000	0.278	0.256
October	0.387	0.000	0.000	0.387	0.349
November	0.384	0.000	0.000	0.384	0.342
December	0.318	0.000	0.000	0.318	0.324
Total for Year	<u>4.152</u>	<u>0.000</u>	<u>0.001</u>	<u>4.151</u>	<u>3.842</u>

If water is purchased for resale, indicate the following:

Vendor Orange County Utilities

Point of delivery _____

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

None

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
<u>Water purchased from Orange County.</u>	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY DAVIS SHORES / ORANGE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): <u> N/A </u>	
Location of measurement of capacity (i.e. Wellhead, Storage Tank): <u> N/A </u>	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): <u> None </u>	
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u> N/A </u>	Manufacturer: <u> N/A </u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u> N/A </u>	Manufacturer: <u> N/A </u>
Gravity (in GPM/square feet): <u> N/A </u>	Manufacturer: <u> N/A </u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

DAVIS SHORES / ORANGE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential **		1.0	45	45
5/8"	Displacement	1.0		0
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>45</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> <p style="text-align: center;">3.842/365/350=30 ERC's</p>

YEAR OF REPORT
31-Dec-16

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : DAVIS SHORES / ORANGE

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. N/A Bulk Interconnect with Orange County Utilities

2. Maximum number of ERCs * which can be served. N/A - Bulk Interconnect with Orange County Utilities

3. Present system connection capacity (in ERCs *) using existing lines. N/A - Bulk Interconnect w/ Orange County Utilities

4. Future connection capacity (in ERCs *) upon service area buildout. N/A Bulk Interconnect w/Orange County Utilities

5. Estimated annual increase in ERCs *. None

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. _____
N/A

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:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
- b. Have these plans been approved by DEP? N/A
- c. When will construction begin? N/A
- d. Attach plans for funding the required upgrading. N/A
- e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 3480272

12. Water Management District Consumptive Use Permit # N/A

- a. Is the system in compliance with the requirements of the CUP? N/A
- b. If not, what are the utility's plans to gain compliance? N/A

* An ERC is determined based on the calculation on the bottom of Page W-13.

W-14
GROUP Orange
SYSTEM Davis Shores

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

UTILITY NAME: UTILITIES, INC OF FLORIDA / ORANGE COUNTY

YEAR OF REPORT 31-Dec-16

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			-
Unmetered Water Revenues			-
Total Metered Sales	123,364	126,332	(2,968)
Total Fire Protection Revenue			-
Other Sales to Public Authorities			-
Sales to Irrigation Customers			-
Sales for Resale			-
Interdepartmental Sales			-
Total Other Water Revenue	2,968	-	2,968
Total Water Operating Revenue	126,332	126,332	-
Less: Expense for Purchased Water from FPSC Regulated Utility	-		-
Net Water Operating Revenues	126,332	126,332	-

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 4,858,366
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,704,241
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	714,075
252	Advances for Construction		645
Subtotal			\$ 2,439,405
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 539,923
Subtotal			\$ 2,979,329
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		68,512
	Other (Specify):		
WATER RATE BASE			\$ 3,047,841
WATER OPERATING INCOME		W-3	\$ 108,924
RN (Water Operating Income / Water Rate Base)			3.57%

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 925,183
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 925,183
401	Operating Expenses	W-10(a)	\$ 548,099
403	Depreciation Expense	W-6(a)	186,708
	Less: Amortization of CIAC	W-8(a)	(26,170)
	Net Depreciation Expense		\$ 160,538
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		-
	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		41,009
408.12	Payroll Taxes		16,205
408.13	Other Taxes and Licenses		50,163
408	Total Taxes Other Than Income		\$ 107,377
409.1	Income Taxes		(334)
410.1	Deferred Federal Income Taxes		1,228
410.11	Deferred State Income Taxes		59
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(708)
	Utility Operating Expenses		\$ 816,258
	Utility Operating Income		\$ 108,924
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		1,212
420	Allowance for Funds Used During Construction		1,587
	Total Utility Operating Income		\$ 111,723

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 1,153	\$ (84)	\$ -	\$ 1,069
302	Franchises	9,222	(207)	-	9,015
303	Land and Land Rights	3,676	(42)	-	3,634
304	Structures and Improvements	657,007	(28,588)	-	628,419
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	374,876	3,609	-	378,485
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	415,651	1,220	-	416,871
310	Power Generation Equipment	1,312	-	-	1,312
311	Pumping Equipment	231,304	(157)	846	230,302
320	Water Treatment Equipment	231,569	9,948	-	241,517
330	Distribution Reservoirs and Standpipes	316,013	1,464	-	317,477
331	Transmission and Distribution Mains	1,187,309	99,375	3,503	1,283,181
333	Services	551,420	50,843	21,698	580,565
334	Meters and Meter Installations	451,117	34,569	-	485,687
335	Hydrants	72,450	0	-	72,450
336	Backflow Prevention Devices	2,729	16,677	-	19,406
339	Other Plant Miscellaneous Equipment	35,754	1	-	35,755
340	Office Furniture and Equipment	393,712	106,784	-	500,496
391	Transportation Equipment	131,995	54,466	-	186,461
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	40,555	(222)	-	40,333
344	Laboratory Equipment	2,156	1,191	621	2,726
345	Power Operated Equipment	17,341	4,859	2,486	19,714
346	Communication Equipment	9,804	3,811	2,004	11,611
347	Miscellaneous Equipment	423	-	-	423
348	Other Tangible Plant	(641,362)	32,819	-	(608,544)
TOTAL WATER PLANT		\$ 4,497,186	\$ 392,337	\$ 31,157	\$ 4,858,366

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

* Column (d) includes recording allocation of UIF

W-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 1,069	\$ 1,069	\$ -	\$ -	\$ -	\$ -
302	Franchises	9,015	9,015	-	-	-	-
303	Land and Land Rights	3,634	-	3,634	-	-	-
304	Structures and Improvements	628,419	-	628,419	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-
307	Wells and Springs	378,485	-	378,485	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-
309	Supply Mains	416,871	-	416,871	-	-	-
310	Power Generation Equipment	1,312	-	1,312	-	-	-
311	Pumping Equipment	230,302	-	230,302	-	-	-
320	Water Treatment Equipment	241,517	-	-	241,517	-	-
330	Distribution Reservoirs and Standpipes	317,477	-	-	-	317,477	-
331	Transmission and Distribution Mains	1,283,181	-	-	-	1,283,181	-
333	Services	580,565	-	-	-	580,565	-
334	Meters and Meter Installations	485,687	-	-	-	485,687	-
335	Hydrants	72,450	-	-	-	72,450	-
336	Backflow Prevention Devices	19,406	-	-	-	19,406	-
339	Other Plant Miscellaneous Equipment	35,755	-	-	-	35,755	-
340	Office Furniture and Equipment	500,496	-	-	-	-	500,496
391	Transportation Equipment	186,461	-	-	-	-	186,461
342	Stores Equipment	-	-	-	-	-	-
346	Tools, Shop and Garage Equipment	40,333	-	-	-	-	40,333
344	Laboratory Equipment	2,726	-	-	-	-	2,726
345	Power Operated Equipment	19,714	-	-	-	-	19,714
346	Communication Equipment	11,611	-	-	-	-	11,611
347	Miscellaneous Equipment	423	-	-	-	-	423
348	Other Tangible Plant	(608,544)	-	-	-	-	(608,544)
TOTAL WATER PLANT		\$ 4,858,366	\$ 10,084	\$ 1,659,022	\$ 241,517	\$ 2,794,521	\$ 153,221

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	11,659	(9)	11	1
302	Franchise	2,195	141	46	186
304	Structures and Improvements	196,176	20,394	(7,552)	12,841
305	Collecting and Impounding Reservoirs			-	-
306	Lake, River and Other Intakes			-	-
307	Wells and Springs	154,764	12,557	1	12,559
308	Infiltration Galleries and Tunnels	-		-	-
309	Supply Mains	171,062	11,890	0	11,890
310	Power Generation Equipment	2,707	66	(1,144)	(1,079)
311	Pumping Equipment	166,173	9,513	2,193	11,706
320	Water Treatment Equipment	91,844	10,774	848	11,622
330	Distribution Reservoirs and Standpipes	148,704	8,566	(0)	8,566
331	Transmission and Distribution Mains	365,909	28,442	(3,448)	24,995
333	Services	53,360	14,285	(18,195)	(3,910)
334	Meters and Meter Installations	317,578	23,539	21,723	45,262
335	Hydrants	38,020	1,607	0	1,607
336	Backflow Prevention Devices	(299)	854	(0)	854
339	Other Plant Miscellaneous Equipment	4,006	1,986	(1)	1,986
340	Office Furniture and Equipment	332,075	22,799	82,531	105,330
391	Transportation Equipment	103,867	14,595	25,099	39,694
342	Stores Equipment	-		-	-
346	Tools, Shop and Garage Equipment	74,319	2,877	(1,255)	1,622
344	Laboratory Equipment	1,036	89	(619)	(530)
345	Power Operated Equipment	(2,176)	1,570	(1,865)	(295)
346	Communication Equipment	7,684	730	184	914
347	Miscellaneous Equipment	132	19	2,013	2,032
348	Other Tangible Plant	(582,052)	(576)	(208,499)	(209,075)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,658,743	\$ 186,708	\$ (107,931)	\$ 78,778

* Specify nature of transaction
OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
301	Organization	-				11,660
302	Franchise	-				2,381
304	Structures and Improvements	-			-	209,017
305	Collecting and Impounding Reservoirs	-			-	-
306	Lake, River and Other Intakes	-			-	
307	Wells and Springs	-			-	167,323
308	Infiltration Galleries and Tunnels	-			-	-
309	Supply Mains	-			-	182,952
310	Power Generation Equipment	-			-	1,628
311	Pumping Equipment	-			-	177,879
320	Water Treatment Equipment	846			846	102,621
330	Distribution Reservoirs and Standpipes	-			-	157,270
331	Transmission and Distribution Mains	-			-	390,904
333	Services	3,503			3,503	45,947
334	Meters and Meter Installations	21,698			21,698	341,142
335	Hydrants	-			-	39,627
336	Backflow Prevention Devices	-			-	555
339	Other Plant Miscellaneous Equipment	-			-	5,992
340	Office Furniture and Equipment	-			-	437,405
341	Transportation Equipment	-			-	143,561
342	Stores Equipment	-			-	
346	Tools, Shop and Garage Equipment	-			-	75,941
344	Laboratory Equipment	-			-	506
345	Power Operated Equipment	621			621	(3,092)
346	Communication Equipment	2,486			2,486	6,112
347	Miscellaneous Equipment	2,004			2,004	160
348	Other Tangible Plant	2,122			2,122	(793,249)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 33,279	\$ -	\$ -	\$ 33,279	\$ 1,704,241

YEAR OF REPORT
31-Dec-16

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Pasco County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>714,075</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>-</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
Allocation of UIF Cost Center		
Total Credits		\$ <u>-</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>714,075</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
WATER CONNECTIONS FEES		\$	\$
Total Credits			\$ <u>0</u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 513,753
Debits during the year:	
Accruals charged to Account 272	\$ 26,170
Other debits (specify):	
Allocation of UIF Cost Center	
Total debits	\$ 26,170
Credits during the year (specify):	
	\$
Total credits	\$ -
Balance end of year	\$ <u>539,923</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Pasco County

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ -

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	3,070	2,991	848,694
461.2	Sales to Commercial Customers	60	60	59,916
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
Total Metered Sales		3,130	3,051	\$ 908,610
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		3,130	3,051	\$ 908,610
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			380
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			16,193
Total Other Water Revenues				\$ 16,572
Total Water Operating Revenues				\$ 925,183

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2
			SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 200,000	\$ 44,000	\$ 12,000
603	Salaries and Wages - Officers, Directors and Majority Stockholders	11,653		
604	Employee Pensions and Benefits	61,640	13,561	3,698
610	Purchased Water	20,000	20,000	
615	Purchased Power	19,622	19,622	
616	Fuel for Power Purchased	-		
618	Chemicals	13,583	13,583	
620	Materials and Supplies	53,086	21,234	5,309
631	Contractual Services-Engineering	-	-	
632	Contractual Services - Accounting	7,222		
633	Contractual Services - Legal	151		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	20,231		
641	Rental of Building/Real Property	3,761		
642	Rental of Equipment	8		
650	Transportation Expenses	12,864	2,830	772
656	Insurance - Vehicle	-		
657	Insurance - General Liability	24,446		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	5,503	1,211	330
660	Advertising Expense	9		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	31,995		
667	Regulatory Commission Exp.-Other	653		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	14,572		
675	Miscellaneous Expenses	47,100		
Total Water Utility Expenses		\$ 548,099	\$ 136,041	\$ 22,109

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

Pasco County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 44,000	\$ 12,000	\$ 70,000	\$ 18,000	\$	\$
					11,653
13,561	3,698	21,574	5,548		
		22,296	4,247		
					7,222
					151
					0
				10,115	10,115
					3,761
					8
2,830	772	4,503	1,158		
					24,446
1,211	330	1,926	495		9
					31,995
					653
				14,572	
				23,550	23,550
\$ 61,602	\$ 16,800	\$ 120,299	\$ 29,448	\$ 48,237	\$ 113,562

W-10(b)
GROUP _____

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPO

31-Dec-16

SYSTEM NAME / COUNTY : ORANGEWOOD, WIS-BAR & BVTP/PASCO

Combined

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		6.890	-0.068 *	6.957	5.338
February		6.770	-0.019 *	6.789	5.522
March		6.738	-0.068 *	6.806	5.972
April		6.330	-0.064 *	6.394	5.351
May		6.616	-0.056 *	6.672	5.592
June		6.441	-0.046 *	6.487	5.260
July		6.111	-0.061 *	6.172	5.199
August		5.839	-0.048 *	5.886	5.095
September		6.147	-0.052 *	6.199	5.142
October		6.938	0.000 *	6.938	5.394
November		7.060	-0.064 *	7.123	5.332
December		6.856	-0.071 *	6.926	5.634
Total for Year	0.000	78.735	-0.616 *	79.351	64.832

*Adjusted for Source Meter Register Error.

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:

NOTE: _____

Based on 16hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Orangewood Well #1	144 gpm	138,240	Groundwater
Orangewood Well #2	241 gpm	231,360	Groundwater
Orangewood Well #3	90 gpm	86,400	Groundwater
Orangewood Well #4	50 gpm	48,000	Groundwater
BVTP Well #1	85 gpm	81,600	Groundwater
BVTP Well #2	109 gpm	104,640	Groundwater
BVTP Well #3	200 gpm	192,000	Groundwater

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY ORANGEWOOD / PASCO

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>1,238,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

ORANGEWOOD / PASCO

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,794	1,794
5/8"	Displacement	1.0	34	34
3/4"	Displacement	1.5		0
1"	Displacement	2.5	10	25
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	6	48
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>1,916</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 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)

<p>ERC Calculation:</p> <p style="text-align: center;">64.832/365/350=507 ERC's</p>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY ORANGWOOD / PASCO

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. 2,000
2. Maximum number of ERCs * which can be served. 2,000
3. Present system connection capacity (in ERCs *) using existing lines. 2,000
4. Future connection capacity (in ERCs *) upon service area buildout. 2,000
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 550 gpm residential; 1000 gpm commercial
7. Attach a description of the fire fighting facilities. 15 hydrants; 6 hydro pneumatic tanks.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2016: Replace 2" galvanized pipe, service lines, meters and valves on selected streets of Buena Vista Trailer Park.
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:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 6511311
12. Water Management District Consumptive Use Permit # 4668
 - 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 the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : SUMMERTREE / PASCO

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		5.666	2.265	3.400	2.701
February		5.667	2.934	2.733	2.629
March		6.114	3.282	2.832	2.861
April		4.089	1.391	2.698	2.521
May		3.967	1.406	2.561	2.378
June		2.737	0.715	2.022	2.193
July		2.919	0.590	2.329	2.169
August		2.968	0.651	2.317	2.042
September		2.842	0.627	2.215	2.058
October		3.600	0.879	2.721	2.232
November		3.596	0.990	2.606	2.348
December	2.017	2.476	1.582	2.910	2.575
Total for Year	2.017	46.640	17.313	31.344	28.707

If water is purchased for resale, indicate the following:

Vendor None

Point of delivery _____

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

None

Based on 16hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	91 gpm	87,360	Groundwater
Well #2	400 gpm	384,000	Groundwater
Well #13	400 gpm	384,000	Groundwater
Well #17	400 gpm	384,000	Groundwater

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY SUMMERTREE / PASCO

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>375,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead, terminated 12/21/16.</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chloramination, Iron Sequestration; terminated 12/21/16</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

SUMMERTREE / PASCO

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,197	1,197
5/8"	Displacement	1.0	4	4
3/4"	Displacement	1.5		0
1"	Displacement	2.5	2	5
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>1,214</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single fami 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation: $28.707/365/350=225 \text{ ERC's}$
--

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY SUMMERTREE / PASCO

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. 1,200
2. Maximum number of ERCs * which can be served. 1429
3. Present system connection capacity (in ERCs *) using existing lines. 1,429
4. Future connection capacity (in ERCs *) upon service area buildout. 1,429
5. Estimated annual increase in ERCs *. 0-1
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 550 gpm residential, 1000 gpm commercial
7. Attach a description of the fire fighting facilities. Fire hydrants throughout the system.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2017: Decommission water production facilities; abandon supply wells.
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rule N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 6511423
12. Water Management District Consumptive Use Permit # 3668
 - 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? None

* An ERC is determined based on the calculation on the bottom of Page W-13.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

UTILITY NAME: UTILITIES, INC OF FLORIDA / PASCO COUNTY

YEAR OF REPORT 31-Dec-16

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			-
Unmetered Water Revenues			-
Total Metered Sales	908,610	925,183	(16,572)
Total Fire Protection Revenue			-
Other Sales to Public Authorities			-
Sales to Irrigation Customers			-
Sales for Resale			-
Interdepartmental Sales			-
Total Other Water Revenue	16,572	-	16,572
Total Water Operating Revenue	925,183	925,183	-
Less: Expense for Purchased Water from FPSC Regulated Utility			-
Net Water Operating Revenues	925,183	925,183	-

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY Pinellas County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 951,842
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	191,046
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	159,321
252	Advances for Construction		113
Subtotal			\$ 601,362
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 105,825
Subtotal			\$ 707,186
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		14,105
	Other (Specify):		
WATER RATE BASE			\$ 721,291
WATER OPERATING INCOME		W-3	\$ 23,950
RN (Water Operating Income / Water Rate Base)			<u>3.32%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pinellas County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 165,059
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 165,059
401	Operating Expenses	W-10(a)	\$ 112,840
403	Depreciation Expense	W-6(a)	28,872
	Less: Amortization of CIAC	W-8(a)	(3,844)
	Net Depreciation Expense		\$ 25,028
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		775
408.12	Payroll Taxes		2,425
408.13	Other Taxes and Licenses		5
408	Total Taxes Other Than Income		\$ 3,205
409.1	Income Taxes		(50)
410.1	Deferred Federal Income Taxes		183
410.11	Deferred State Income Taxes		9
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(106)
	Utility Operating Expenses		\$ 141,109
	Utility Operating Income		\$ 23,950
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		181
420	Allowance for Funds Used During Construction		1,034
	Total Utility Operating Income		\$ 25,165

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pinellas County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 59	\$ 24	\$ -	\$ 83
302	Franchises	566	59	-	625
303	Land and Land Rights	6,205	9	-	6,214
304	Structures and Improvements	56,886	(16,464)	-	40,422
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	45,472	252	-	45,724
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	5,763	0	-	5,763
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	20,717	12,563	-	33,280
320	Water Treatment Equipment	21,659	1,655	-	23,314
330	Distribution Reservoirs and Standpipes	32,123	228	-	32,351
331	Transmission and Distribution Mains	549,517	3,360	-	552,877
333	Services	123,807	456	-	124,263
334	Meters and Meter Installations	78,824	2,336	-	81,160
335	Hydrants	2,608	0	-	2,608
336	Backflow Prevention Devices	-	536	-	536
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	55,105	27,957	-	83,061
391	Transportation Equipment	19,784	12,862	-	32,646
342	Stores Equipment	-	-	-	-
346	Tools, Shop and Garage Equipment	3,842	211	-	4,053
344	Laboratory Equipment	(221)	19	-	(202)
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	765	76	-	841
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	(107,808)	(9,971)	-	(117,779)
TOTAL WATER PLANT		\$ 915,673	\$ 36,169	\$ -	\$ 951,842

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

* Column (d) includes recording allocation of UIF

W-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pinellas County

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 83	\$ 83	\$	\$	\$	\$
302	Franchises	625	625				
303	Land and Land Rights	6,214		6,214	-	-	-
304	Structures and Improvements	40,422		40,422	-	-	-
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	45,724		45,724			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	5,763		5,763			
310	Power Generation Equipment	-		-			
311	Pumping Equipment	33,280		33,280	-	-	
320	Water Treatment Equipment	23,314			23,314		
330	Distribution Reservoirs and Standpipes	32,351				32,351	
331	Transmission and Distribution Mains	552,877				552,877	
333	Services	124,263				124,263	
334	Meters and Meter Installations	81,160				81,160	
335	Hydrants	2,608				2,608	
336	Backflow Prevention Devices	536				536	
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	
340	Office Furniture and Equipment	83,061					83,061
391	Transportation Equipment	32,646					32,646
342	Stores Equipment	-					-
346	Tools, Shop and Garage Equipment	4,053					4,053
344	Laboratory Equipment	(202)					(202)
345	Power Operated Equipment	-					-
346	Communication Equipment	841					841
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	(117,779)					(117,779)
TOTAL WATER PLANT		\$ 951,842	\$ 708	\$ 131,405	\$ 23,314	\$ 793,796	\$ 2,620

W-4(b)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY Pinellas County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

W-5
GROUP _____

GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pinellas County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	4,291	(4)	14	10
302	Franchise	106	1	26	27
304	Structures and Improvements	11,521	(63)	1,080	1,017
305	Collecting and Impounding Reservoirs			-	-
306	Lake, River and Other Intakes			-	-
307	Wells and Springs	24,780	1,519	1	1,520
308	Infiltration Galleries and Tunnels	-		-	-
309	Supply Mains	11,709	165	(0)	164
310	Power Generation Equipment	537	-	130	130
311	Pumping Equipment	9,839	879	(7,647)	(6,768)
320	Water Treatment Equipment	10,248	1,029	0	1,030
330	Distribution Reservoirs and Standpipes	3,355	874	(0)	874
331	Transmission and Distribution Mains	86,151	12,843	(908)	11,935
333	Services	20,570	3,108	(313)	2,795
334	Meters and Meter Installations	28,139	3,995	(7)	3,989
335	Hydrants	(450)	58	(0)	58
336	Backflow Prevention Devices	-	3	(3)	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	50,132	3,155	23,406	26,561
341	Transportation Equipment	15,568	2,184	7,383	9,566
342	Stores Equipment	-		-	-
343	Tools, Shop and Garage Equipment	4,236	288	202	489
344	Laboratory Equipment	(648)	(27)	35	8
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	447	90	38	128
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	(94,263)	(1,224)	(47,530)	(48,754)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 186,267	\$ 28,872	\$ (24,092)	\$ 4,779

* Specify nature of transaction
OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pinellas County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
301	Organization	-				4,301
302	Franchise	-				133
304	Structures and Improvements	-			-	12,538
305	Collecting and Impounding Reservoirs	-			-	
306	Lake, River and Other Intakes	-			-	
307	Wells and Springs	-			-	26,300
308	Infiltration Galleries and Tunnels	-			-	-
309	Supply Mains	-			-	11,873
310	Power Generation Equipment	-			-	667
311	Pumping Equipment	-			-	3,071
320	Water Treatment Equipment	-			-	11,278
330	Distribution Reservoirs and Standpipes	-			-	4,229
331	Transmission and Distribution Mains	-			-	98,086
333	Services	-			-	23,365
334	Meters and Meter Installations	-			-	32,127
335	Hydrants	-			-	(392)
336	Backflow Prevention Devices	-			-	
339	Other Plant Miscellaneous Equipment	-			-	
340	Office Furniture and Equipment	-			-	76,693
341	Transportation Equipment	-			-	25,135
342	Stores Equipment	-			-	
343	Tools, Shop and Garage Equipment	-			-	4,725
344	Laboratory Equipment	-			-	(640)
345	Power Operated Equipment	-			-	-
346	Communication Equipment	-			-	575
347	Miscellaneous Equipment	-			-	
348	Other Tangible Plant	-			-	(143,017)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 191,046

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Pinellas County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>159,321</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ _____
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____
Allocation of UIF Cost Center		
Total Credits		\$ <u> -</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>159,321</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY Pinellas County

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
WATER CONNECTIONS FEES	-	\$ _____	\$ _____ 0
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____ 0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 101,981
Debits during the year:	
Accruals charged to Account 272	\$ 3,844
Other debits (specify):	
Allocation of UIF Cost Center	_____
_____	_____
Total debits	\$ 3,844
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ -
Balance end of year	\$ 105,825

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Pinellas County

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ -
Total Credits		\$ -

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pinellas County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
	Metered Water Revenue:			
461.1	Sales to Residential Customers	534	499	146,161
461.2	Sales to Commercial Customers	14	14	17,536
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
	Total Metered Sales	548	513	\$ 163,697
	Fire Protection Revenue:			
462.1	Public Fire Protection			-
462.2	Private Fire Protection			-
	Total Fire Protection Revenue			\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
	Total Water Sales	548	513	\$ 163,697
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			1,362
	Total Other Water Revenues			\$ 1,362
	Total Water Operating Revenues			\$ 165,059

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Pinellas County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1	.2
			SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)
601	Salaries and Wages - Employees	\$ 29,933	\$ 6,585	\$ 1,796
603	Salaries and Wages - Officers, Directors and Majority Stockholders	1,743		
604	Employee Pensions and Benefits	9,074	1,996	544
610	Purchased Water	33,216	33,216	
710	Purchased Sewer - Billings	-	-	
615	Purchased Power	1,425	1,425	
616	Fuel for Power Purchased	-		
618	Chemicals	1,070		
620	Materials and Supplies	14,062	5,625	1,406
631	Contractual Services-Engineering	-		
632	Contractual Services - Accounting	1,081		
633	Contractual Services - Legal	23		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	3,028		
641	Rental of Building/Real Property	39		
642	Rental of Equipment	-		
650	Transportation Expenses	1,925	423	115
656	Insurance - Vehicle	-		
657	Insurance - General Liability	3,658		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	824	181	49
660	Advertising Expense	1		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	4,776		
667	Regulatory Commission Exp.-Other	98		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	242		
675	Miscellaneous Expenses	6,625		
Total Water Utility Expenses		\$ 112,840	\$ 49,451	\$ 3,910

W-10(a)
GROUP _____

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

Pinellas County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 6,585	\$ 1,796	\$ 10,477	\$ 2,694		
					1,743
1,996	544	3,176	817		
1,070					
		5,906	1,125		
		0			
					1,081
					23
					0
				1,514	1,514
					39
					0
423	115	674	173		
					3,658
181	49	288	74		
					1
					4,776
					98
				242	
				3,312	3,312
\$ 10,255	\$ 2,504	\$ 20,521	\$ 4,883	\$ 5,068	\$ 16,244

W-10(b)
GROUP _____

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT

31-Dec-16

SYSTEM NAME / COUNTY : LAKE TARPON / PINELLAS

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.000	1.390	-0.057 *	1.447	1.376
February	0.000	1.496	-0.072 *	1.568	1.161
March	0.853	0.785	-0.037 *	1.675	1.537
April	1.644	0.212	-0.005 *	1.860	1.277
May	0.000	1.171	-0.034 *	1.205	1.048
June	0.000	1.053	-0.006 *	1.059	0.876
July	0.000	0.987	-0.006 *	0.993	0.830
August	0.001	1.033	-0.006 *	1.040	0.784
September	0.000	1.044	-0.006 *	1.050	0.909
October	0.420	0.953	0.022 *	1.351	1.195
November	1.381	0.000	0.008 *	1.374	1.316
December	1.918	0.000	0.010 *	1.908	1.345
Total for Year	<u>6.217</u>	<u>10.124</u>	<u>-0.189 *</u>	<u>16.529</u>	<u>13.652</u>

*Adjusted for Source Meter Register Error.

If water is purchased for resale, indicate the following:

Vendor Emergency interconnect with Pinellas County

Point of delivery _____

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

None

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	300 gpm	288,000	Well

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY LAKE TARPON / PINELLAS

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.172 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chloramination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

LAKE TARPON / PINELLAS

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential 5/8"		1.0	499	499
Residential 1"		2.5	8	20
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>548</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation: $13.652/365/350=107 \text{ ERC's}$
--

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY LAKE TARPON / PINELLAS

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. 571
2. Maximum number of ERCs * which can be served. 571
3. Present system connection capacity (in ERCs *) using existing lines. 571
4. Future connection capacity (in ERCs *) upon service area buildout. 571
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 550 gpm
7. Attach a description of the fire fighting facilities. Fire hydrants, 500 gpm well and emergency interconnect with Pinellas County Utilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
2017: Replace all remaining original galvanized and AC pipe, service laterals, valves and fire hydrants.
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 6521000
12. Water Management District Consumptive Use Permit # 10350
 - 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 the calculation on the bottom of Page W-13.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

UTILITY NAME: UTILITIES, INC OF FLORIDA / PINELLAS COUNTY

YEAR OF REPORT 31-Dec-16

	(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)	
Gross Revenues:				-
Unmetered Water Revenues				-
Total Metered Sales	163,697	165,059	(1,362)	
Total Fire Protection Revenue				-
Other Sales to Public Authorities				-
Sales to Irrigation Customers				-
Sales for Resale				-
Interdepartmental Sales				-
Total Other Water Revenue	1,362	-	1,362	
Total Water Operating Revenue	165,059	165,059		-
Less: Expense for Purchased Water from FPSC Regulated Utility	-			-
Net Water Operating Revenues	165,059	165,059		-

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 6,226,006
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,171,200
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	1,080,050
252	Advances for Construction		563
Subtotal			\$ 3,974,193
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 936,229
Subtotal			\$ 4,910,422
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		88,887
	Other (Specify):		
WATER RATE BASE			\$ 4,999,309
WATER OPERATING INCOME		W-3	\$ (122,899)
RN (Water Operating Income / Water Rate Base)			<u>-2.46%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Seminole County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 1,090,195
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 1,090,195
401	Operating Expenses	W-10(a)	\$ 711,098
403	Depreciation Expense	W-6(a)	187,577
	Less: Amortization of CIAC	W-8(a)	(49,027)
	Net Depreciation Expense		\$ 138,551
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(1,091)
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		-
408.11	Property Taxes		45,445
408.12	Payroll Taxes		15,055
408.13	Other Taxes and Licenses		59,566
408	Total Taxes Other Than Income		\$ 120,066
409.1	Income Taxes		(310)
410.1	Deferred Federal Income Taxes		38,782
410.11	Deferred State Income Taxes		206,652
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(654)
	Utility Operating Expenses		\$ 1,213,094
	Utility Operating Income		\$ (122,899)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		1,123
420	Allowance for Funds Used During Construction		54,278
	Total Utility Operating Income		\$ (67,497)

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 56,016	\$ (183)	\$ -	\$ 55,833
302	Franchises	4,818	(499)	-	4,319
303	Land and Land Rights	(801)	1,281	-	480
304	Structures and Improvements	513,205	643,328	47,788	1,108,745
305	Collecting and Impounding Reservoirs		-	-	
306	Lake, River and Other Intakes		-	-	
307	Wells and Springs	211,949	(10)	-	211,939
308	Infiltration Galleries and Tunnels		-	-	-
309	Supply Mains	3,342	285	-	3,627
310	Power Generation Equipment	1,074	-	-	1,074
311	Pumping Equipment	1,234,426	23,373	16,169	1,241,630
320	Water Treatment Equipment	161,304	1,258	1,182	161,380
330	Distribution Reservoirs and Standpipes	381,546	5,801	617	386,731
331	Transmission and Distribution Mains	1,922,100	235,887	1,582	2,156,405
333	Services	339,482	9,501	722	348,261
334	Meters and Meter Installations	367,060	17,254	-	384,314
335	Hydrants	63,874	7,380	510	70,744
336	Backflow Prevention Devices	5,167	1,368	225	6,310
339	Other Plant Miscellaneous Equipment	888	(96)	-	792
340	Office Furniture and Equipment	344,867	67,004	-	411,871
341	Transportation Equipment	124,727	38,143	-	162,870
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	20,769	(1,613)	-	19,156
344	Laboratory Equipment	6,222	(143)	-	6,079
345	Power Operated Equipment	5,977	(0)	202	5,775
346	Communication Equipment	4,821	(628)	-	4,194
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	(602,485)	75,962	-	(526,524)
TOTAL WATER PLANT		\$ 5,170,347	\$ 1,124,654	\$ 68,996	\$ 6,226,006

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

* Column (d) includes recording allocation of UIF

W-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 55,833	\$ 55,833	\$	\$	\$	\$
302	Franchises	4,319	4,319				
303	Land and Land Rights	480		480	-	-	-
304	Structures and Improvements	1,108,745		1,108,745	-	-	-
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	211,939		211,939			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	3,627		3,627			
310	Power Generation Equipment	1,074		1,074			
311	Pumping Equipment	1,241,630		1,241,630	-	-	
320	Water Treatment Equipment	161,380			161,380		
330	Distribution Reservoirs and Standpipes	386,731				386,731	
331	Transmission and Distribution Mains	2,156,405				2,156,405	
333	Services	348,261				348,261	
334	Meters and Meter Installations	384,314				384,314	
335	Hydrants	70,744				70,744	
336	Backflow Prevention Devices	6,310				6,310	
339	Other Plant Miscellaneous Equipment	792	-	-	-	792	
340	Office Furniture and Equipment	411,871					411,871
391	Transportation Equipment	162,870					162,870
342	Stores Equipment	-					-
346	Tools, Shop and Garage Equipment	19,156					19,156
344	Laboratory Equipment	6,079					6,079
345	Power Operated Equipment	5,775					5,775
346	Communication Equipment	4,194					4,194
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	(526,524)					(526,524)
TOTAL WATER PLANT		\$ 6,226,006	\$ 60,152	\$ 2,567,495	\$ 161,380	\$ 3,353,558	\$ 83,421

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Seminole County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Seminole County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	(87,224)	1,456	(115)	1,340
302	Franchise	945	254	(239)	15
304	Structures and Improvements	133,427	20,976	(51,780)	(30,804)
305	Collecting and Impounding Reservoirs			47,788	47,788
306	Lake, River and Other Intakes			-	-
307	Wells and Springs	163,831	7,069	(7)	7,062
308	Infiltration Galleries and Tunnels	-		-	-
309	Supply Mains	243	102	(0)	102
310	Power Generation Equipment	311	54	652	705
311	Pumping Equipment	290,977	65,081	(5,260)	59,820
320	Water Treatment Equipment	80,196	7,338	14,988	22,327
330	Distribution Reservoirs and Standpipes	(518,017)	10,411	566	10,976
331	Transmission and Distribution Mains	645,696	46,118	(329)	45,790
333	Services	160,043	8,588	1,161	9,749
334	Meters and Meter Installations	290,734	18,854	777	19,631
335	Hydrants	(16,553)	1,504	(510)	995
336	Backflow Prevention Devices	1,743	371	285	656
339	Other Plant Miscellaneous Equipment	332	49	183	233
340	Office Furniture and Equipment	314,185	19,393	47,025	66,419
391	Transportation Equipment	98,148	13,563	13,687	27,250
342	Stores Equipment	-		-	-
346	Tools, Shop and Garage Equipment	25,900	1,584	(2,273)	(690)
344	Laboratory Equipment	4,771	530	(286)	245
345	Power Operated Equipment	364	408	(202)	206
346	Communication Equipment	2,818	560	(306)	255
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	(512,553)	(36,687)	(93,505)	(130,192)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,080,317	\$ 187,577	\$ (27,699)	\$ 159,878

* Specify nature of transaction
OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-k)
(a)	(b)	(g)	(h)	(i)	(j)	(l)
301	Organization					(85,884)
302	Franchise					960
304	Structures and Improvements	-			-	102,623
305	Collecting and Impounding Reservoirs	47,788			47,788	
306	Lake, River and Other Intakes	-			-	
307	Wells and Springs	-			-	170,893
308	Infiltration Galleries and Tunnels	-			-	
309	Supply Mains	-			-	345
310	Power Generation Equipment	-			-	1,016
311	Pumping Equipment	-			-	350,797
320	Water Treatment Equipment	16,169			16,169	86,354
330	Distribution Reservoirs and Standpipes	1,182			1,182	(508,223)
331	Transmission and Distribution Mains	617			617	690,869
333	Services	1,582			1,582	168,210
334	Meters and Meter Installations	722			722	309,643
335	Hydrants	-			-	(15,558)
336	Backflow Prevention Devices	510			510	1,889
339	Other Plant Miscellaneous Equipment	225			225	340
340	Office Furniture and Equipment	-			-	380,604
391	Transportation Equipment	-			-	125,398
342	Stores Equipment	-			-	
346	Tools, Shop and Garage Equipment	-			-	25,210
344	Laboratory Equipment	-			-	5,016
345	Power Operated Equipment	-			-	570
346	Communication Equipment	202			202	2,871
347	Miscellaneous Equipment	-			-	
348	Other Tangible Plant	-			-	(642,745)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 68,996	\$ -	\$ -	\$ 68,996	\$ 1,171,200

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY: Seminole County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>1,074,796</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>5,254</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u> </u>
Allocation of UIF Cost Center		<u> </u>
Total Credits		\$ <u>5,254</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u> </u>
Total Contributions In Aid of Construction		\$ <u>1,080,050</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Seminole County

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
WATER CONNECTIONS FEES		\$	\$ 5,254
Total Credits			\$ 5,254

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 887,202
Debits during the year:	
Accruals charged to Account 272	\$ 49,027
Other debits (specify):	
Allocation of UIF Cost Center	
Total debits	\$ 49,027
Credits during the year (specify):	
	\$
Total credits	\$ -
Balance end of year	\$ 936,229

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Seminole County

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ -

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	2,605	2,665	1,035,541
461.2	Sales to Commercial Customers	22	22	36,581
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
Total Metered Sales		2,627	2,687	\$ 1,072,122
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		2,627	2,687	\$ 1,072,122
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			(3)
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			18,076
Total Other Water Revenues				\$ 18,073
Total Water Operating Revenues				\$ 1,090,195

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

YEAR OF REPORT
31-Dec-16

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Seminole County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 160,363	\$ 35,280	\$ 9,622
603	Salaries and Wages - Officers, Directors and Majority Stockholders	10,822		
604	Employee Pensions and Benefits	56,373	12,402	3,382
610	Purchased Water	174,427	174,427	
615	Purchased Power	35,279	35,279	
616	Fuel for Power Purchased	-		
618	Chemicals	33,984		
620	Materials and Supplies	50,639	20,256	5,064
631	Contractual Services-Engineering	-		
632	Contractual Services - Accounting	6,711		
633	Contractual Services - Legal	140		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	25,390		
641	Rental of Building/Real Property	242		
642	Rental of Equipment	8		
650	Transportation Expenses	11,958	2,631	717
656	Insurance - Vehicle	-		
657	Insurance - General Liability	22,717		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	5,114	1,125	307
660	Advertising Expense	4		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	29,720		
667	Regulatory Commission Exp.-Other	607		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	22,565		
675	Miscellaneous Expenses	64,031		
Total Water Utility Expenses		\$ 711,098	\$ 281,401	\$ 19,092

W-10(a)
GROUP _____

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY :

Seminole County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 35,280	\$ 9,622	\$ 56,127	\$ 14,433		
					10,822
12,402	3,382	19,731	5,074		
33,984					
		21,268	4,051		
		0			6,711
					140
					0
				12,695	12,695
					242
					8
2,631	717	4,185	1,076		
					22,717
1,125	307	1,790	460		
					4
					29,720
					607
				22,565	
				32,016	32,016
\$ 85,422	\$ 14,028	\$ 103,101	\$ 25,094	\$ 67,276	\$ 115,683

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : BEAR LAKE / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.000	1.215	-0.005	1.220	1.292
February	0.000	1.267	-0.001	1.268	1.165
March	0.119	1.284	-0.003	1.407	1.283
April	0.005	1.257	-0.004	1.266	1.277
May	0.191	1.227	-0.025	1.443	1.365
June	0.000	1.391	-0.006	1.398	1.322
July	0.000	1.450	-0.009	1.459	1.311
August	0.000	1.290	0.073	1.217	1.296
September	0.000	1.233	-0.006	1.240	1.238
October	0.000	1.458	-0.009	1.467	1.410
November	0.000	1.511	-0.010	1.521	1.472
December	0.000	1.254	-0.003	1.258	1.282
Total for Year	<u>0.316</u>	<u>15.837</u>	<u>-0.010</u>	<u>16.163</u>	<u>15.715</u>

If water is purchased for resale, indicate the following:

Vendor Emergency interconnect with Seminole County

Point of delivery Bear Lake and Ann Drive

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

None

* Adjusted for Source Water Meter Error

Based on 16hrs/day

List for each source of supply: Well #1	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
	<u>220 gpm</u>	<u>211,200</u>	<u>Well</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY BEAR LAKE / SEMINOLE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.259 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY :

BEAR LAKE / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	219	219
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>233</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation:

$$16.163/365/350=127 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY BEAR LAKE / SEMINOLE

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. 370
2. Maximum number of ERCs * which can be served. 370
3. Present system connection capacity (in ERCs *) using existing lines. 370
4. Future connection capacity (in ERCs *) upon service area buildout. 370
5. Estimated annual increase in ERCs *. None
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. 2017: Replace water mains, valves and service lines throughout the distribution system; remove original pipe from county right-of-way; replace original electrical equipment at the WTP.
9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3590069
12. Water Management District Consumptive Use Permit # 8348
 - 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 the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : JANSON / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1.537	0.042	1.495	1.545
February		1.449	0.044	1.405	1.412
March		2.054	0.059	1.995	1.718
April		1.667	0.046	1.621	1.717
May		1.966	0.052	1.914	1.823
June		1.720	0.072	1.648	1.627
July		1.838	0.084	1.754	1.742
August		1.808	0.084	1.724	1.740
September		1.779	0.078	1.701	1.572
October		1.681	0.075	1.606	1.645
November		1.841	0.079	1.762	1.685
December		1.830	0.078	1.752	1.754
Total for Year		21.170	0.793	20.377	19.980

If water is purchased for resale, indicate the following:

Vendor None

Point of delivery _____

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

None

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	240 gpm	230,400	Well
Well #2	190 gpm	182,400	Well

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY JANSEN / SEMINOLE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): <u>0.309 mgd</u>	
Location of measurement of capacity (i.e. Wellhead, Storage Tank): <u>Wellhead</u>	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): <u>Chlorination, Corrosion Control</u>	
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

JANSEN / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential**		1.0	258	258
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	2.5
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
**includes 4 1" meters				
Total Water System Meter Equivalents				<u>262</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> <p style="text-align: center;">$19.980/365/350=156 \text{ ERC's}$</p>
--

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY JANSEN / SEMINOLE

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. 441
2. Maximum number of ERCs * which can be served. 441
3. Present system connection capacity (in ERCs *) using existing lines. 441
4. Future connection capacity (in ERCs *) upon service area buildout. 441
5. Estimated annual increase in ERCs *. 0 - 1
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. Four (4) hydrants; wells produce 425 gpm
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
2017: Replace emergency generator at WTP.

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:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3590615
12. Water Management District Consumptive Use Permit # 8347
 - 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 the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY LITTLE WEKIVA / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		0.267	0.002	0.266	0.252
February		0.288	0.004	0.284	0.270
March		0.368	0.010	0.358	0.340
April		0.383	0.011	0.372	0.334
May		0.339	0.025	0.314	0.297
June		0.308	0.011	0.298	0.290
July		0.420	0.044	0.376	0.320
August		0.334	0.032	0.302	0.276
September		0.262	0.006	0.256	0.260
October		0.316	0.009	0.307	0.284
November		0.316	0.006	0.310	0.278
December		0.317	0.010	0.307	0.280
Total for Year		3.918	0.169	3.749	3.480

If water is purchased for resale, indicate the following:
 Vendor None
 Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:
None

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	100 gpm	96,000	Well

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY LITTLE WEKIVA / SEMINOLE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.048 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY :

LITTLE WEKIVA / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	61	61
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>61</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

$$3.480/365/350=27 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY LITTLE WEKIVA / SEMINOLE

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. 107
2. Maximum number of ERCs * which can be served. 107
3. Present system connection capacity (in ERCs *) using existing lines. 107
4. Future connection capacity (in ERCs *) upon service area buildout. 107
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system: 2017: Replace water mains, valves and service lines, remove original pipe from county right-of-way; replace original electrical equipment at the WTP.
9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rule N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3590762
12. Water Management District Consumptive Use Permit # 8349
 - 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? NA

* An ERC is determined based on the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY OAKLAND SHORES / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.000	1.544	-0.058 *	1.602	1.613
February	0.000	1.527	-0.057 *	1.585	1.451
March	0.202	1.846	-0.037 *	2.086	2.045
April	0.000	2.330	-0.075 *	2.405	2.199
May	0.002	2.713	-0.090 *	2.805	2.454
June	0.000	2.202	-0.073 *	2.275	2.166
July	0.000	2.110	-0.069 *	2.180	2.088
August	0.000	1.982	-0.065 *	2.047	1.890
September	0.000	1.694	-0.016 *	1.710	1.661
October	0.000	1.981	-0.065 *	2.045	1.903
November	0.000	2.337	-0.078 *	2.415	2.240
December	0.000	2.470	-0.082 *	2.552	2.255
Total for Year	0.204	24.735	-0.767 *	25.705	23.966

*Adjusted for Source Meter Register Error

If water is purchased for resale, indicate the following:

Vendor City of Altamonte Springs emergency interconnect only.

Point of delivery Faith Ave. @ Maitland Ave.

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

None

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	395 gpm	379,200	Well

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY OAKLAND SHORES / SEMINOLE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.360 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>High Service Pumps</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination / Aeration</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY :

OAKLAND SHORES / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	218 *	218
5/8"	Displacement	1.0	4	4
3/4"	Displacement	1.5		
1"	Displacement	2.5	4	10
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>232</u>

*includes 9 -- 1" residential meters.

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single fami 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:

$$\text{ERC} = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation:

23.966/365/350=188 ERC's

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY OAKLAND SHORES / SEMINOLE

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. 489
2. Maximum number of ERCs * which can be served. 489
3. Present system connection capacity (in ERCs *) using existing lines. 489
4. Future connection capacity (in ERCs *) upon service area buildout. 489
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 500 gpm
7. Attach a description of the fire fighting facilities. Three (3) hydrants; high service pump capacity of 500 g and 6" emergency interconnect with City of Altamonte Springs.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2017: Replace water mains, valves, service lines and hydrants; remove original pipe from county right-of-way.
9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago
10. If the present system does not meet the requirements of DEP r1 N/A
 - 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? No
11. Department of Environmental Protection ID # 3590912
12. Water Management District Consumptive Use Permit # 8345
 - 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 the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY PARK RIDGE / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		0.449	0.010	0.438	0.420
February		0.414	0.009	0.405	0.426
March		0.499	0.011	0.488	0.496
April		0.559	0.019	0.540	0.539
May		0.583	0.020	0.564	0.557
June		0.491	0.031	0.460	0.458
July		0.600	0.014	0.586	0.593
August		0.616	0.014	0.602	0.523
September		0.513	0.006	0.507	0.496
October		0.518	0.013	0.505	0.487
November		0.512	0.013	0.499	0.493
December		0.531	0.013	0.518	0.504
Total for Year		6.285	0.173	6.112	5.991

If water is purchased for resale, indicate the following:

Vendor NONE

Point of delivery _____

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

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1 _____	300 gpm	288,000	Well
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY PARK RIDGE / SEMINOLE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): <u>0.246 mgd</u>	
Location of measurement of capacity (i.e. Wellhead, Storage Tank): <u>Wellhead</u>	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): <u>Chlorination, Corrosion Control</u>	
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA
 SYSTEM NAME / COUNTY : PARK RIDGE / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	106	106
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>107</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

$$5.991/365/350=47 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY PARK RIDGE / SEMINOLE

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. 125
2. Maximum number of ERCs * which can be served. 125
3. Present system connection capacity (in ERCs *) using existing lines. 125
4. Future connection capacity (in ERCs *) upon service area buildout. 125
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required NA
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
2013: Replaced electrical system at WTP.
9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? Yes
11. Department of Environmental Protection ID # 3590993
12. Water Management District Consumptive Use Permit # 8353
 - 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 the calculation on the bottom of Page W-13.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT

31-Dec-16

SYSTEM NAME / COUNTY PHILLIPS / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.000	0.445	-0.003 *	0.448	0.431
February	0.000	0.436	0.012 *	0.424	0.393
March	0.117	0.418	0.020 *	0.515	0.480
April	0.000	0.569	0.014 *	0.555	0.553
May	0.003	0.579	0.003 *	0.579	0.530
June	0.003	0.470	0.023 *	0.449	0.422
July	0.020	0.575	0.020 *	0.574	0.520
August	0.000	0.478	0.007 *	0.472	0.419
September	0.016	0.422	0.018 *	0.420	0.431
October	0.046	0.460	0.004 *	0.503	0.465
November	0.000	0.566	0.003 *	0.563	0.508
December	0.000	0.508	0.007 *	0.501	0.439
Total for Year	0.205	5.925	0.128 *	6.003	5.589

If water is purchased for resale, indicate the following:

Vendor Emergency interconnect with City of Lake Mary

Point of delivery Country Club Rd. east of Rantual Rd.

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

None

* Adjusted for source meter register error.

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	100 gpm	96,000	Well

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY PHILLIPS / SEMINOLE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.079 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination, Corrosion Control</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

W-12
GROUP Seminole
SYSTEM Phillips

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

PHILLIPS / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	86	86
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>86</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> <p style="text-align: center;">$5.589/365/350=44 \text{ ERC's}$</p>
--

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY PHILLIPS / SEMINOLE

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. 112
2. Maximum number of ERCs * which can be served. 112
3. Present system connection capacity (in ERCs *) using existing lines. 112
4. Future connection capacity (in ERCs *) upon service area buildout. 112
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
2017: Replace water mains, valves and service lines throughout the system; interconnect Phillips and Raven Park systems.
9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3591008
12. Water Management District Consumptive Use Permit # 8350
 - 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 the calculation on the bottom of Page W-13.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT

31-Dec-16

SYSTEM NAME / COUNTY : RAVENNA PARK / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0	2.669	0.113	2.556	2.467
February	1	2.079	0.048	2.572	2.330
March	0	3.141	0.054	3.087	2.870
April	2	0.522	0.132	2.810	2.765
May	4	0.000	1.124	2.756	2.855
June	4	0.000	1.130	2.824	2.682
July	5	0.000	1.675	3.296	2.754
August	4	0.828	1.466	3.455	2.908
September	0	3.278	0.115	3.162	2.843
October	0	2.761	0.062	3.052	2.824
November	0	3.140	0.157	2.984	2.830
December	0	3.188	0.125	3.064	2.760
Total for Year	<u>20.214</u>	<u>21.606</u>	<u>6.201</u>	<u>35.619</u>	<u>32.887</u>

If water is purchased for resale, indicate the following:

Vendor Emergency interconnects with City of Sanford

Point of delivery Country Club Road @ Sunset Drive R/W & 106 Grove Lane

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

None

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	200 gpm	192,000	Well
Well #2	240 gpm	230,400	Well

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY RAVENNA PARK / SEMINOLE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.360 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Aeration / Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet) <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY :

RAVENNA PARK / SEMINOLE
RAVENNA PARK & CRYSTAL LAKE COMBINED

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	521	521
5/8"	Displacement	1.0		0
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0	1	16
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>537</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> $32.887/365/350=257 \text{ ERC's}$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY RAVENNA PARK / SEMINOLE

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. 1099

2. Maximum number of ERCs * which can be served. 1099

3. Present system connection capacity (in ERCs *) using existing lines. 601

4. Future connection capacity (in ERCs *) upon service area buildout. 601

5. Estimated annual increase in ERCs *. None

6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A

7. Attach a description of the fire fighting facilities. N/A

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2017: Replace water mains, valves and service lines; interconnect Ravenna Park and Phillips systems.

9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago

10. If the present system does not meet the requirements of DEP r N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading. N/A

e. Is this system under any Consent Order with DEP? N/A

11. Department of Environmental Protection ID # 3591061

12. Water Management District Consumptive Use Permit # 8352

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 the calculation on the bottom of Page W-13.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT

31-Dec-16

SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE

WEATHERSFIELD/TRAILWOODS/OAKLAND HILLS COMBINED

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.000	6.335	-0.169 *	6.504	5.942
February	0.000	5.905	-0.160 *	6.065	5.422
March	0.000	6.483	-0.175 *	6.658	5.999
April	0.000	6.593	-0.172 *	6.765	6.052
May	0.000	6.966	-0.181 *	7.147	6.376
June	0.000	6.413	-0.154 *	6.567	6.073
July	0.000	6.825	-0.028 *	6.853	6.190
August	0.000	6.518	-0.152 *	6.670	5.912
September	1.139	5.014	-0.104 *	6.257	5.627
October	0.053	6.504	-0.143 *	6.700	6.066
November	0.000	6.400	-0.068 *	6.468	5.905
December	0.000	6.348	0.121 *	6.227	5.754
Total for Year	1.192	76.304	-1.385 *	78.881	71.317

If water is purchased for resale, indicate the following:

Vendor Emergency interconnect with the City of Altamonte Springs.

Point of delivery _____

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

None

*Adjusted for Source Meter Register Error.

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	550 gpm	528,000	Well
Well #2	1000 gpm	960,000	Well

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>1.120 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>High Service Pumps</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination, Aeration</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY :

WEATHERSFIELD / SEMINOLE
WEATHERSFIELD/TRAILWOODS/OAKLAND HILLS/COMBINED

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,194	1,194
5/8"	Displacement	1.0	3	3
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>1,221</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 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)

<p>ERC Calculation:</p> <p>71.317/365/350=558 ERC's</p>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY WEATHERSFIELD / SEMINOLE

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. 2,629

2. Maximum number of ERCs * which can be served. 2,629

3. Present system connection capacity (in ERCs *) using existing lines. 1,264

4. Future connection capacity (in ERCs *) upon service area buildout. 1,264

5. Estimated annual increase in ERCs *. 0

6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 1,500 gpm

7. Attach a description of the fire fighting facilities. 31 hydrants; High Service pumps produce 1500 gpm

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system

9. When did the company last file a capacity analysis report with the DEP? 2004

10. If the present system does not meet the requirements of DEP r N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading. N/A

e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 3591451

12. Water Management District Consumptive Use Permit # 8346

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 the calculation on the bottom of Page W-13.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

UTILITY NAME: UTILITIES, INC OF FLORIDA / SEMINOLE COUNTY

YEAR OF REPORT 31-Dec-16

	(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)	
Gross Revenues:				-
Unmetered Water Revenues	-			-
Total Metered Sales	1,072,122	1,090,201		(18,079)
Total Fire Protection Revenue				-
Other Sales to Public Authorities				-
Sales to Irrigation Customers				-
Sales for Resale				-
Interdepartmental Sales				-
Total Other Water Revenue	18,073	-		18,073
Total Water Operating Revenue	1,090,195	1,090,201		(6)
Less: Expense for Purchased Water from FPSC Regulated Utility	-			-
Net Water Operating Revenues	1,090,195	1,090,201		(6)

**UIF WASTEWATER
OPERATION
SECTION**

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas, and
Seminole Counties)

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Total Sewer

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 3,140,246
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	339,466
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	1,684,226
252	Advances for Construction	F-20	1,315
Subtotal			\$ 1,115,238
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 1,146,998
Subtotal			\$ 2,262,236
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		107,429
	Other (Specify):		
WASTEWATER RATE BASE			\$ 2,369,666
WASTEWATER OPERATING INCOME		S-3	\$ 399,864
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			16.87%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas,
and Seminole Counties)

YEAR OF REPORT

31-Dec-16

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9B	\$ 1,440,710
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 1,440,710
401	Operating Expenses	S-10A	\$ 859,434
403	Depreciation Expense	S-6A	128,817
	Less: Amortization of CIAC	S-8A	(77,301)
	Net Depreciation Expense		\$ 51,516
406	Amortization of Utility Plant Acquisition Adjustment	F-7	606
407	Amortization Expense (Other than CIAC)	F-8	-
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		-
408.11	Property Taxes		59,188
408.12	Payroll Taxes		15,536
408.13	Other Taxes and Licenses		54,330
408	Total Taxes Other Than Income		\$ 129,054
409.1	Income Taxes		(319)
410.10	Deferred Federal Income Taxes		1,173
410.11	Deferred State Income Taxes		56
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(675)
	Utility Operating Expenses		\$ 1,040,846
	Utility Operating Income		\$ 399,864
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		1,160
420	Allowance for Funds Used During Construction		839
	Total Utility Operating Income		\$ 401,863

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion,
Orange, Pasco, Pinellas, and Seminole
Counties)

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 393	\$ -	\$ -	\$ 393
352	Franchises	-	-	-	-
353	Land and Land Rights	19,754	(0)	-	19,754
354	Structures and Improvements	1,256,591	11,787	1,178	1,267,200
355	Power Generation Equipment	523	-	-	523
360	Collection Sewers - Force	219,962	6,235	261	225,936
361	Collection Sewers - Gravity	2,539,719	6,943	352	2,546,311
362	Special Collecting Structures	-	-	-	-
360	Services to Customers	94,957	(1)	-	94,956
364	Flow Measuring Devices	114,375	4,253	2,720	115,907
365	Flow Measuring Installations	497	-	-	497
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
354	Pumping Equipment	124,498	16,405	4,771	136,131
374	Reuse Distribution Reservoirs	7,130	(7,090)	-	39
375	Reuse Transmission and Distribution System	-	-	-	-
		4,195	7,317	-	11,512
380	Treatment and Disposal Equipment	(412,590)	2,723	1,826	(411,692)
381	Plant Sewers	1,234	1	-	1,234
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	2,256	-	-	2,256
390	Office Furniture and Equipment	326,402	(324,654)	-	1,748
391	Transportation Equipment	128,618	(128,618)	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	3,398	(0)	-	3,398
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	11,451	801	5,981	6,271
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	(884,435)	2,306	-	(882,129)
Total Wastewater Plant		\$ 3,558,927	\$ (401,592)	\$ 17,089	\$ 3,140,246

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

* Column (d) includes recording allocation of UIF

UTILITY NAME:

UTILITIES, INC. OF FLORIDA
 (Marion, Orange, Pasco, Pinellas, and
 Seminole Counties)

YEAR OF REPORT
 31-Dec-16

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 393	\$	\$	\$	\$	\$	\$
352	Franchises	-						
353	Land and Land Rights		19,754					
354	Structures and Improvements		1,267,200					
355	Power Generation Equipment		523					
360	Collection Sewers - Force		225,936					
361	Collection Sewers - Gravity		2,546,311					
362	Special Collecting Structures		-					
360	Services to Customers		94,956					
364	Flow Measuring Devices		115,907					
365	Flow Measuring Installations		497					
366	Reuse Services		-					
367	Reuse Meters and Meter Installations		-					
370	Receiving Wells			-				
354	Pumping Equipment			136,131				
374	Reuse Distribution Reservoirs			39				
375	Reuse Transmission and Distribution System			-				
				11,512				
380	Treatment and Disposal Equipment				(411,692)			
381	Plant Sewers				1,234			
382	Outfall Sewer Lines				-			
389	Other Plant Miscellaneous Equipment				2,256			
390	Office Furniture and Equipment							1,748
391	Transportation Equipment							-
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							3,398
394	Laboratory Equipment							-
395	Power Operated Equipment							6,271
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							(882,129)
	Total Wastewater Plant	\$ 393	\$ 4,271,085	\$ 147,683	\$ (408,202)	\$ -	\$ -	\$ (870,713)

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

UTILITY NAME:

UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas, and
Seminole Counties)

<p>YEAR OF REPORT 31-Dec-16</p>
--

SYSTEM NAME / COUNTY : Total Sewer

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES, INC. OF FLORIDA (Marion, Orange, Pasco, Pinellas, and Seminole Counties)

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Total Sewer

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	(789)	9	(0)	9
352	Franchise	-	-	-	-
354	Structures and Improvements	580,255	49,013	(1,177)	47,837
355	Power Generation Equipment	181	26	1,177	1,204
360	Collection Sewers - Force	56,922	14,803	(7,581)	7,222
361	Collection Sewers - Gravity	971,557	50,943	7,229	58,171
362	Special Collecting Structures	-	-	352	352
360	Services to Customers	62,546	2,499	(1)	2,498
364	Flow Measuring Devices	67,524	23,869	(3,251)	20,618
365	Flow Measuring Installations	60	7	2,721	2,728
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
354	Pumping Equipment	(9,392)	7,228	(4,730)	2,498
375	Reuse Transmission and Distribution System	1,298	266	(1)	265
380	Treatment and Disposal Equipment	(478,171)	(22,872)	(1,862)	(24,734)
381	Plant Sewers	(178)	-	35	35
382	Outfall Sewer Lines	-	-	1,826	1,826
389	Other Plant Miscellaneous Equipment	867	-	84	84
390	Office Furniture and Equipment	297,308	18,759	(314,795)	(296,036)
391	Transportation Equipment	101,210	13,993	(115,203)	(101,210)
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	1,407	211	1	212
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	1,659	677	(5,980)	(5,304)
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	5,981	5,981
398	Other Tangible Plant	(1,542,017)	(30,614)	548,544	517,930
Total Depreciable Wastewater Plant in Service		\$ 112,247	\$ 128,817	\$ 113,369	\$ 242,186

* Specify nature of transaction
OTHER CREDITS column (E) * are due to allocation of UIF plant

S-6(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas, and
Seminole Counties)

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Total Sewer

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	-			-	(780)
352	Franchise	-			-	-
354	Structures and Improvements	-			-	628,092
355	Power Generation Equipment	1,178			1,178	207
360	Collection Sewers - Force	-			-	64,144
361	Collection Sewers - Gravity	261			261	1,029,468
362	Special Collecting Structures	352			352	-
360	Services to Customers	-			-	65,044
364	Flow Measuring Devices	-			-	88,142
365	Flow Measuring Installations	2,720			2,720	68
366	Reuse Services	-			-	-
367	Reuse Meters and Meter Installations	-			-	-
370	Receiving Wells	-			-	-
354	Pumping Equipment	-			-	(6,894)
375	Reuse Transmission and Distribution System	4,771			4,771	-
		-			-	1,563
380	Treatment and Disposal Equipment	-			-	(502,904)
381	Plant Sewers	-			-	(143)
382	Outfall Sewer Lines	1,826			1,826	-
389	Other Plant Miscellaneous Equipment	-			-	951
390	Office Furniture and Equipment	-			-	1,271
391	Transportation Equipment	-			-	-
392	Stores Equipment	-			-	-
393	Tools, Shop and Garage Equipment	-			-	1,619
394	Laboratory Equipment	-			-	-
395	Power Operated Equipment	-			-	(3,645)
396	Communication Equipment	-			-	-
397	Miscellaneous Equipment	5,981			5,981	-
398	Other Tangible Plant	-			-	(1,026,736)
Total Depreciable Wastewater Plant in Service		\$ 17,089	\$ -	\$ -	\$ 17,089	\$ 339,466

* Specify nature of transaction.
 Use () to denote reversal entries.

GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas,
and Seminole Counties)

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY Total Sewer

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>1,684,226.00</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ -
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	-
Allocation of UIF Cost Center		-
Total Credits		\$ -
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ <u>1,684,226</u>

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas,
and Seminole Counties)

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY Total Sewer

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Connection Fees:	-	\$	\$
Marion County	-	-	-
Pasco County			-
Seminole County			-
Total Credits			\$ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 1,069,697
Debits during the year:	
Accruals charged to Account 272	\$ 77,301
Other debits (specify):	
Allocation of UIF Cost Center	
Total debits	\$ 77,301
Credits during the year (specify):	
	\$ -
Total credits	\$ -
Balance end of year	\$ 1,146,998

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas,
and Seminole Counties)

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER CIAC SCHEDULE "B"
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
 RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
 WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ -
Total Credits		\$ -

UTILITY NAME:

UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas, and
Seminole Counties)

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	168	168	\$ 183,937
521.2	Commercial Revenues			2,549
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	168	168	\$ 186,486
522.1	Measured Revenues: Residential Revenues			1,169,352
522.2	Commercial Revenues			80,194
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues		-	\$ 1,249,546
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		168	168	\$ 1,436,031
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			4,679
Total Other Wastewater Revenues				\$ 4,679

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas, and
Seminole Counties)

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____	_____	\$ _____
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>1,440,710</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

S-9(b)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas, and
Seminole Counties)

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 164,624	\$ 4,939	\$ 19,755	\$ 32,924	\$ 8,231	\$ 79,019	\$ 19,755
703	Salaries and Wages - Officers, Directors and Majority Stockholders	11,162						
704	Employee Pensions and Benefits	58,304	1,749	4,082	6,997	2,915	17,491	6,997
710	Purchased Sewage Treatment	436,011					436,011	
711	Sludge Removal Expense	8,537					8,537	
715	Purchased Power	17,836			4,459		13,377	
716	Fuel for Power Purchased	-						
718	Chemicals	4,927					4,927	
720	Materials and Supplies	29,189	1,168	4,671	7,006	1,752	11,676	2,919
731	Contractual Services-Engineering	650						
732	Contractual Services - Accounting	6,924						
733	Contractual Services - Legal	144						
734	Contractual Services - Mgt. Fees	-						
735	Contractual Services - Testing	-						
736	Contractual Services - Other	21,148						
741	Rental of Building/Real Property	250						
742	Rental of Equipment	6						
750	Transportation Expenses	12,335	370	1,480	2,467	617	5,921	1,480
756	Insurance - Vehicle	-						
757	Insurance - General Liability	23,436						
758	Insurance - Workman's Comp.	-						
759	Insurance - Other	5,277						
760	Advertising Expense	12						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	30,667						
767	Regulatory Commission Exp.-Other	627						
770	Bad Debt Expense	182						
775	Miscellaneous Expenses	27,187						
Total Wastewater Utility Expenses		\$ 859,434	\$ 8,226	\$ 29,988	\$ 53,853	\$ 13,515	\$ 576,959	\$ 31,151

UTILITY NAME:

UTILITIES, INC. OF FLORIDA
(Marion, Orange, Pasco, Pinellas, and
Seminole Counties)

YEAR OF REPORT
 31-Dec-16

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$ 0	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		11,162				
704	Employee Pensions and Benefits	18,074	0				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		0				
731	Contractual Services-Engineering		650				
732	Contractual Services - Accounting		6,924				
733	Contractual Services - Legal		144				
734	Contractual Services - Mgt. Fees		0				
735	Contractual Services - Testing		0				
736	Contractual Services - Other	10,574	10,573				
741	Rental of Building/Real Property		250				
742	Rental of Equipment		6				
750	Transportation Expenses		1				
756	Insurance - Vehicle		0				
757	Insurance - General Liability		23,434				
758	Insurance - Workman's Comp.		0				
759	Insurance - Other		5,277				
760	Advertising Expense		12				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		30,667				
767	Regulatory Commission Exp.-Other		627				
770	Bad Debt Expense	182					
775	Miscellaneous Expenses	13,594	13,594				
Total Wastewater Utility Expenses		\$ 42,424	\$ 103,321	\$ -	\$ -	\$ -	\$ -

S-10(b)
 GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Marion County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 218,788
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	111,028
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	7,200
252	Advances for Construction		42
Subtotal			\$ 100,519
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 5,151
Subtotal			\$ 105,669
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		4,516
	Other (Specify):		
WASTEWATER RATE BASE			\$ 110,185
WASTEWATER OPERATING INCOME		S-3	\$ 3,635
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>3.30%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY Marion County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9B	\$ 53,539
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 53,539
401	Operating Expenses	S-10A	\$ 36,126
403	Depreciation Expense	S-6A	11,912
	Less: Amortization of CIAC	S-8A	(214)
	Net Depreciation Expense		\$ 11,698
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		498
408.12	Payroll Taxes		434
408.13	Other Taxes and Licenses		1,140
408	Total Taxes Other Than Income		\$ 2,073
409.1	Income Taxes		(9)
410.1	Deferred Federal Income Taxes		33
410.11	Deferred State Income Taxes		2
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(19)
	Utility Operating Expenses		\$ 49,904
	Utility Operating Income		\$ 3,635
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		32
420	Allowance for Funds Used During Construction		24
	Total Utility Operating Income		\$ 3,691

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Marion County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ (13)	\$ -	\$ -	\$ (13)
352	Franchises		-	-	
353	Land and Land Rights	10,725	(12)	-	10,713
354	Structures and Improvements	7,000	3,190	1,178	9,013
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	862	0	-	862
361	Collection Sewers - Gravity	59,943	5,603	-	65,546
362	Special Collecting Structures		-	-	
360	Services to Customers	2,638	(0)	-	2,638
364	Flow Measuring Devices	2,648	-	-	2,648
365	Flow Measuring Installations	-	-	-	
366	Reuse Services		-	-	
367	Reuse Meters and Meter Installations		-	-	
370	Receiving Wells		-	-	
371	Pumping Equipment	34,634	4,447	342	38,739
374	Reuse Distribution Reservoirs	39	0	-	39
375	Reuse Transmission and Distribution System	1,168	0	-	1,168
380	Treatment and Disposal Equipment	112,735	2,640	1,826	113,550
381	Plant Sewers	-	-	-	
382	Outfall Sewer Lines		-	-	
389	Other Plant Miscellaneous Equipment	-	-	-	
390	Office Furniture and Equipment	9,749	(8,871)	-	878
391	Transportation Equipment	3,514	(3,514)	-	-
392	Stores Equipment		-	-	
393	Tools, Shop and Garage Equipment	2	0	-	2
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	2,050	(0)	1,921	128
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment		-	-	
398	Other Tangible Plant	(23,222)	(3,901)	-	(27,123)
Total Wastewater Plant		\$ 224,472	\$ (417)	\$ 5,267	\$ 218,788

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

* Column (d) includes recording allocation of UIF

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY Marion County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ (13)	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights		10,713					
354	Structures and Improvements		9,013					
355	Power Generation Equipment		-					
360	Collection Sewers - Force		862					
361	Collection Sewers - Gravity		65,546					
362	Special Collecting Structures		-					
360	Services to Customers		2,638					
364	Flow Measuring Devices		2,648					
365	Flow Measuring Installations		-					
366	Reuse Services		-					
367	Reuse Meters and Meter Installations		-					
370	Receiving Wells							
354	Pumping Equipment			38,739				
374	Reuse Distribution Reservoirs			39				
375	Reuse Transmission and Distribution System			1,168				
380	Treatment and Disposal Equipment				113,550			
381	Plant Sewers				-			
382	Outfall Sewer Lines				-			
389	Other Plant Miscellaneous Equipment				-			
390	Office Furniture and Equipment							878
391	Transportation Equipment							-
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							2
394	Laboratory Equipment							-
395	Power Operated Equipment							128
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							(27,123)
Total Wastewater Plant		\$ (13)	\$ 91,419	\$ 39,947	\$ 113,550	\$ -	\$ -	\$ (26,114)

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA (

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Marion County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Marion County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	-		(0)	(0)
352	Franchise			-	-
354	Structures and Improvements	(755)	290	273	563
355	Power Generation Equipment	-		-	-
360	Collection Sewers - Force	337	29	0	29
361	Collection Sewers - Gravity	36,888	1,518	(199)	1,319
362	Special Collecting Structures	-		-	-
360	Services to Customers	(1,842)	69	(0)	69
364	Flow Measuring Devices	(243)	530	(0)	529
365	Flow Measuring Installations	-		-	-
366	Reuse Services	-		-	-
367	Reuse Meters and Meter Installations			-	-
370	Receiving Wells			-	-
354	Pumping Equipment	(8,868)	2,026	0	2,026
375	Reuse Transmission and Distribution System	130	28	(0)	28
380	Treatment and Disposal Equipment	112,201	6,276	2	6,278
381	Plant Sewers	-		-	-
382	Outfall Sewer Lines			-	-
389	Other Plant Miscellaneous Equipment	-		3	3
390	Office Furniture and Equipment	8,241	577	(8,611)	(8,034)
391	Transportation Equipment	2,765	391	(3,156)	(2,765)
392	Stores Equipment			-	-
393	Tools, Shop and Garage Equipment	1	-	0	0
394	Laboratory Equipment			-	-
395	Power Operated Equipment	142	77	0	78
396	Communication Equipment			-	-
397	Miscellaneous Equipment			-	-
354	Other Tangible Plant	(41,177)	100	8,252	8,352
Total Depreciable Wastewater Plant in Service		\$ 107,821	\$ 11,912	\$ (3,438)	\$ 8,474

* Specify nature of transaction
OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Marion County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
351	Organization					(0)
352	Franchise					
354	Structures and Improvements	1,178			1,178	(1,370)
355	Power Generation Equipment	-			-	
360	Collection Sewers - Force	-			-	366
36I	Collection Sewers - Gravity	-			-	38,207
362	Special Collecting Structures	-			-	-
360	Services to Customers	-			-	(1,773)
364	Flow Measuring Devices	-			-	286
365	Flow Measuring Installations	-			-	
366	Reuse Services	-			-	
367	Reuse Meters and Meter Installations	-			-	
370	Receiving Wells	-			-	
354	Pumping Equipment	342			342	(7,184)
375	Reuse Transmission and Distribution System	-			-	158
380	Treatment and Disposal Equipment	1,826			1,826	116,654
381	Plant Sewers	-			-	
382	Outfall Sewer Lines	-			-	
389	Other Plant Miscellaneous Equipment	-			-	3
390	Office Furniture and Equipment	-			-	207
391	Transportation Equipment	-			-	-
392	Stores Equipment	-			-	
393	Tools, Shop and Garage Equipment	-			-	1
394	Laboratory Equipment	-			-	
395	Power Operated Equipment	1,921			1,921	(1,702)
396	Communication Equipment	-			-	
397	Miscellaneous Equipment	-			-	
398	Other Tangible Plant	-			-	(32,825)
Total Depreciable Wastewater Plant in Service		\$ 5,267	\$ -	\$ -	\$ 5,267	\$ 111,028

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Marion County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
SEWER CONNECTIONS FEES		\$	\$
Total Credits			\$ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 4,937
Debits during the year:	
Accruals charged to Account 272	\$ 214
Other debits (specify):	
Allocation of UIF Cost Center	
Total debits	\$ 214
Credits during the year (specify):	
	\$
Total credits	\$ -
Balance end of year	\$ 5,151

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Marion County

WASTEWATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ -
Total Credits		\$ -

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Marion County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues	1	1	\$ 2,477
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	1	1	\$ 2,477
Measured Revenues:				
522.1	Residential Revenues	84	84	32,603
522.2	Commercial Revenues	1	1	18,186
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues		85	\$ 50,789
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		1	86	\$ 53,266
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			273
Total Other Wastewater Revenues				\$ 273

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Marion County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____	_____	\$ _____
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>53,539</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Marion County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 5,241	\$ 157	\$ 629	\$ 1,048	\$ 262	\$ 2,516	\$ 629
703	Salaries and Wages - Officers, Directors and Majority Stockholders	313						
704	Employee Pensions and Benefits	1,627	49	114	195	81	488	195
710	Purchased Sewage Treatment	-						
711	Sludge Removal Expense	8,537					8,537	
715	Purchased Power	4,152			1,038		3,114	
716	Fuel for Power Purchased	-						
718	Chemicals	4,923					4,923	
720	Materials and Supplies	5,579	223.00	893.00	1,339.00	335.00	2,232.00	558.00
731	Contractual Services-Engineering	-						
732	Contractual Services - Accounting	194						
733	Contractual Services - Legal	4						
734	Contractual Services - Mgt. Fees	-						
735	Contractual Services - Testing	-						
736	Contractual Services - Other	548						
741	Rental of Building/Real Property	7						
742	Rental of Equipment	-						
750	Transportation Expenses	345	10	41	69	17	166	41
756	Insurance - Vehicle	-						
757	Insurance - General Liability	655						
758	Insurance - Workman's Comp.	-						
759	Insurance - Other	148						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	856						
767	Regulatory Commission Exp.-Other	18						
770	Bad Debt Expense	5						
775	Miscellaneous Expenses	2,973						
Total Wastewater Utility Expenses		\$ 36,126	\$ 439	\$ 1,677	\$ 3,689	\$ 695	\$ 21,976	\$ 1,423

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Marion County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		313				
704	Employee Pensions and Benefits	504					
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		0				
732	Contractual Services - Accounting		194				
733	Contractual Services - Legal		4				
734	Contractual Services - Mgt. Fees		0				
735	Contractual Services - Testing		0				
736	Contractual Services - Other	274	274				
741	Rental of Building/Real Property		7				
742	Rental of Equipment		0				
750	Transportation Expenses		1				
756	Insurance - Vehicle						
757	Insurance - General Liability		654				654
758	Insurance - Workman's Comp.						
759	Insurance - Other		148				
760	Advertising Expense		3				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		856				
767	Regulatory Commission Exp.-Other		18				
770	Bad Debt Expense	5					
775	Miscellaneous Expenses	1,487	1,487				
Total Wastewater Utility Expenses		\$ 2,270	\$ 3,959	\$ -	\$ -	\$ -	\$ 654

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

CROWNWOOD / MARION

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	84	84
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u>93</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$6.745/365/280=66 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY CROWNWOOD / MARION

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>.040 mgd</u>	_____	_____
Basis of Permit Capacity (1)	<u>TMADF</u>	_____	_____
Manufacturer	<u>McNeil Co.</u>	_____	_____
Type (2)	<u>Ext. Aeration</u>	_____	_____
Hydraulic Capacity	<u>0.040 mgd</u>	_____	_____
Average Daily Flow	<u>0.018</u> mgd	_____	_____
Total Gallons of Wastewater Treated	<u>6.745</u> mg	_____	_____
Method of Effluent Disposal	<u>Perc Ponds</u>	_____	_____

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY CROWNWOOD / MARION

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 93
2. Maximum number of ERCs* which can be served 143
3. Present system connection capacity (in ERCs*) using existing lines 143
4. Future connection capacity (in ERCs*) upon service area buildout 143
5. Estimated annual increase in ERCs* 0
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, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Yes
If so, when? 2002
9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement? NA
10. When did the company last file a capacity analysis report with the DEP? 2013
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. NA
 - 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. NA
 - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA012680

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

UTILITY NAME: UTILITIES, INC. OF FLORIDA / MARION COUNTY

YEAR OF REPORT

31-Dec-16

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			-
Total Flat-Rate Revenues	2,477		2,477
Total Measured Revenues	50,789	53,539	(2,750)
Revenues from Public Authorities			-
Revenues from Other Systems			-
Interdepartmental Revenues			-
Total Other Wastewater Revenues	273	-	273
Reclaimed Water Sales			-
Total Wastewater Operating Revenue	53,539	53,539	-
Less: Expense for Purchased Wastewater from FPSC Regulated Utility	-		-
Net Wastewater Operating Revenues	53,539	53,539	-

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 842,837
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	(185,575)
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	633,772
252	Advances for Construction		618
Subtotal			\$ 394,022
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 450,456
Subtotal			\$ 844,478
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		46,757
	Other (Specify):		
WASTEWATER RATE BASE			\$ 891,234
WASTEWATER OPERATING INCOME		S-3	\$ 76,230
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>8.55%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9B	\$ 534,900
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 534,900
401	Operating Expenses	S-10A	\$ 374,054
403	Depreciation Expense	S-6A	70,475
	Less: Amortization of CIAC	S-8A	(29,037)
	Net Depreciation Expense		\$ 41,438
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	-
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		15,256
408.12	Payroll Taxes		7,053
408.13	Other Taxes and Licenses		21,668
408	Total Taxes Other Than Income		\$ 43,976
409.1	Income Taxes		(145)
410.1	Deferred Federal Income Taxes		535
410.11	Deferred State Income Taxes		26
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(306)
	Utility Operating Expenses		\$ 459,578
	Utility Operating Income		\$ 75,322
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		527
420	Allowance for Funds Used During Construction		381
	Total Utility Operating Income		\$ 76,230

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY :

Pasco County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 256	\$ -	\$ -	\$ 256
352	Franchises		-	-	
353	Land and Land Rights	7,734	(68)	-	7,666
354	Structures and Improvements	293,354	1,058	-	294,412
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	190,893	906	-	191,799
361	Collection Sewers - Gravity	598,298	(2,278)	-	596,020
362	Special Collecting Structures		-	-	
363	Services to Customers	328	-	-	328
364	Flow Measuring Devices	102,553	-	-	102,553
365	Flow Measuring Installations	497	-	-	497
366	Reuse Services		-	-	
367	Reuse Meters and Meter Installations		-	-	
370	Receiving Wells		-	-	
371	Pumping Equipment	71,597	8,699	4,429	75,867
374	Reuse Distribution Reservoirs	7,091	(7,091)	-	
375	Reuse Transmission and Distribution System	-	7,316	-	7,316
380	Treatment and Disposal Equipment	(29,162)	83	-	(29,079)
381	Plant Sewers	1,234	0	-	1,234
382	Outfall Sewer Lines		-	-	
389	Other Plant Miscellaneous Equipment	2,256	-	-	2,256
390	Office Furniture and Equipment	144,580	(144,580)	-	-
391	Transportation Equipment	57,278	(57,278)	-	-
392	Stores Equipment		-	-	
393	Tools, Shop and Garage Equipment	732	1	-	734
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	6,737	223	2,582	4,378
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment		-	-	-
398	Other Tangible Plant	(393,924)	(19,476)	-	(413,400)
Total Wastewater Plant		\$ 1,062,332	\$ (212,485)	\$ 7,011	\$ 842,837

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

* Column (d) includes recording allocation of UIF

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 256	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights		7,666					
354	Structures and Improvements		294,412					
355	Power Generation Equipment		-					
360	Collection Sewers - Force		191,799					
361	Collection Sewers - Gravity		596,020					
362	Special Collecting Structures		-					
360	Services to Customers		328					
364	Flow Measuring Devices		102,553					
365	Flow Measuring Installations		497					
366	Reuse Services		-					
367	Reuse Meters and Meter Installations		-					
370	Receiving Wells			-				
354	Pumping Equipment			75,867				
374	Reuse Distribution Reservoirs			-				
375	Reuse Transmission and Distribution System			7,316				
380	Treatment and Disposal Equipment				(29,079)			
381	Plant Sewers				1,234			
382	Outfall Sewer Lines				-			
389	Other Plant Miscellaneous Equipment				2,256			
390	Office Furniture and Equipment							-
391	Transportation Equipment							-
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							734
394	Laboratory Equipment							-
395	Power Operated Equipment							4,378
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							(413,400)
Total Wastewater Plant		\$ 256	\$ 1,193,274	\$ 83,183	\$ (25,589)	\$ -	\$ -	\$ (408,288)

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *		_____	_____	_____

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	(900)	6	0	6
352	Franchise				
354	Structures and Improvements	147,451	11,715	1,525	13,240
355	Power Generation Equipment	-		-	-
360	Collection Sewers - Force	113,219	7,013	(639)	6,374
361	Collection Sewers - Gravity	270,240	12,580	(2,314)	10,266
362	Special Collecting Structures	-		-	-
363	Services to Customers	9	9	(0)	8
364	Flow Measuring Devices	63,325	21,040	(530)	20,510
365	Flow Measuring Installations	60	7		7
366	Reuse Services			-	-
367	Reuse Meters and Meter Installations			-	-
370	Receiving Wells			-	-
371	Pumping Equipment	20,683	4,150	(4,429)	(278)
375	Reuse Transmission and Distribution System	838	167	(1)	166
380	Treatment and Disposal Equipment	(501,120)	(1,584)	(23)	(1,607)
381	Plant Sewers	(178)		35	35
382	Outfall Sewer Lines			-	-
389	Other Plant Miscellaneous Equipment	867		82	82
390	Office Furniture and Equipment	131,887	8,531	(140,418)	(131,887)
391	Transportation Equipment	45,072	6,354	(51,426)	(45,072)
392	Stores Equipment			-	-
393	Tools, Shop and Garage Equipment	(144)	45	1	46
394	Laboratory Equipment			-	-
395	Power Operated Equipment	1,439	441	(2,582)	(2,141)
396	Communication Equipment			-	-
397	Miscellaneous Equipment			-	-
398	Other Tangible Plant	(697,452)	-	349,372	349,372
Total Depreciable Wastewater Plant in Service		\$ (404,703)	\$ 70,475	\$ 148,653	\$ 219,128

* Specify nature of transaction
OTHER CREDITS column (E) * are due to allocation of UIF plant

S-6(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
351	Organization					(894)
352	Franchise					
354	Structures and Improvements	-			-	160,691
355	Power Generation Equipment	-				
360	Collection Sewers - Force	-				119,593
361	Collection Sewers - Gravity	-				280,506
362	Special Collecting Structures	-				-
363	Services to Customers	-				17
364	Flow Measuring Devices	-			-	83,835
365	Flow Measuring Installations	-				68
366	Reuse Services	-				
367	Reuse Meters and Meter Installations	-				
370	Receiving Wells	-				
371	Pumping Equipment	4,429				20,405
375	Reuse Transmission and Distribution System	-				1,005
380	Treatment and Disposal Equipment	-				(502,727)
381	Plant Sewers	-				(143)
382	Outfall Sewer Lines	-				
389	Other Plant Miscellaneous Equipment	-				949
390	Office Furniture and Equipment	-				-
391	Transportation Equipment	-				-
392	Stores Equipment	-				
393	Tools, Shop and Garage Equipment	-				(98)
394	Laboratory Equipment	-				
395	Power Operated Equipment	-				(702)
396	Communication Equipment	-				
397	Miscellaneous Equipment	2,582				
398	Other Tangible Plant	-				(348,080)
Total Depreciable Wastewater Plant in Service		\$ 7,011	\$ -	\$ -	\$ -	\$ (185,575)

* Specify nature of transaction.
Use () to denote reversal entries.

Check

S-6(b)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
SEWER CONNECTIONS FEES	-	\$ -	\$ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 421,419
Debits during the year:	
Accruals charged to Account 272	\$ 29,037
Other debits (specify):	
Allocation of UIF Cost Center	
_____	_____
_____	_____
Total debits	\$ 29,037
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ -
Balance end of year	\$ 450,456

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Pasco County

WASTEWATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ -

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues	166	166	\$ 181,089
521.2	Commercial Revenues	2	2	2,549
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	<u>168</u>	<u>168</u>	<u>\$ 183,638</u>
Measured Revenues:				
522.1	Residential Revenues	1,197	1,197	331,714
522.2	Commercial Revenues	4	4	17,973
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues	<u>1,201</u>	<u>1,201</u>	<u>\$ 349,687</u>
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		<u><u>1,369</u></u>	<u><u>1,369</u></u>	<u><u>\$ 533,325</u></u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			<u>1,575</u>
Total Other Wastewater Revenues				<u><u>\$ 1,575</u></u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			-
540.2	Commercial Reuse Revenues			-
540.3	Industrial Reuse Revenues			-
540.4	Reuse Revenues From Public Authorities			-
540.5	Other Revenues			-
540	Total Flat Rate Reuse Revenues			\$ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues			-
541.2	Commercial Reuse Revenues			-
541.3	Industrial Reuse Revenues			-
541.4	Reuse Revenues From Public Authorities			-
541	Total Measured Reuse Revenues			\$ -
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ -
Total Wastewater Operating Revenues				\$ <u>534,900</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 86,756	\$ 2,603	\$ 10,411	\$ 17,351	\$ 4,338	\$ 41,643	\$ 10,411
703	Salaries and Wages - Officers, Directors and Majority Stockholders	5,072						
704	Employee Pensions and Benefits	26,564	797	1,860	3,188	1,328	7,969	3,188
710	Purchased Sewage Treatment	178,082					178,082	
711	Sludge Removal Expense	-					-	
715	Purchased Power	6,082			1,521		4,562	
716	Fuel for Power Purchased	-						
718	Chemicals	4					4	
720	Materials and Supplies	15,294	612	2,447	3,671	918	6,118	1,529
731	Contractual Services-Engineering	-						
732	Contractual Services - Accounting	3,144						
733	Contractual Services - Legal	66						
734	Contractual Services - Mgt. Fees	-						
735	Contractual Services - Testing	-						
736	Contractual Services - Other	8,783						
741	Rental of Building/Real Property	114						
742	Rental of Equipment	1						
750	Transportation Expenses	5,600	168	672	1,120	280	2,688	672
756	Insurance - Vehicle	-						
757	Insurance - General Liability	10,640						
758	Insurance - Workman's Comp.	-						
759	Insurance - Other	2,396						
760	Advertising Expense	4						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	13,919						
767	Regulatory Commission Exp.-Other	285						
770	Bad Debt Expense	83						
775	Miscellaneous Expenses	11,166						
Total Wastewater Utility Expenses		\$ 374,054	\$ 4,180	\$ 15,390	\$ 26,851	\$ 6,864	\$ 241,066	\$ 15,800

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES-OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES-MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES-OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES-MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	5,072	_____	_____	_____	_____
704	Employee Pensions and Benefits	8,235	_____	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	0	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	3,144	_____	_____	_____	_____
733	Contractual Services - Legal	_____	66	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____	_____	_____	_____	_____
735	Contractual Services - Testing	_____	0	_____	_____	_____	_____
736	Contractual Services - Other	4,391	4,390	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	114	_____	_____	_____	_____
742	Rental of Equipment	_____	1	_____	_____	_____	_____
750	Transportation Expenses	_____	_____	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	10,640	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	2,396	_____	_____	_____	_____
760	Advertising Expense	_____	4	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	13,919	_____	_____	_____	_____
767	Regulatory Commission Exp.-Other	_____	285	_____	_____	_____	_____
770	Bad Debt Expense	83	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	5,583	5,583	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ 18,292	\$ 45,614	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

ORANGWOOD / PASCO

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	166	166
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>170</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

N/A - All sewage pumped to Pasco County

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY ORANGEWOOD / PASCO

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	All sewage pumped to Pasco County		
Basis of Permit Capacity (1)	N/A		
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	.013 mgd		
Total Gallons of Wastewater Treated (3)	4.577 mg		
Method of Effluent Disposal	N/A		

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.
- (3) Flow was estimated at 80% of water sold for December due to Pasco County's flow meter being out of service.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY ORANGWOOD / PASCO

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 170

2. Maximum number of ERCs* which can be served 194

3. Present system connection capacity (in ERCs*) using existing lines 170

4. Future connection capacity (in ERCs*) upon service area buildout 194 (based on Master L/S pumping capacity)

5. Estimated annual increase in ERCs* 0

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
None

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No
If so, when? N/A

9. Has the utility been required by the DEP or water management district to implement reuse No
If so, what are the utility's plans to comply with this requirement? N/A

10. When did the company last file a capacity analysis report with the DE N/A

11. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
b. Have these plans been approved by DEP? N/A
c. When will construction begin? N/A
d. Attach plans for funding the required upgrading. N/A
e. Is this system under any Consent Order with DEP? N/A

12. Department of Environmental Protection ID # N/A

* An ERC is determined based on the calculation on S-11.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

SUMMERTREE / PASCO

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,197	1,193
5/8"	Displacement	1.0	1	2
3/4"	Displacement	1.5		0
1"	Displacement	2.5	2	5
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>1208</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

N/A - All sewage pumped to Pasco County

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	All sewage pumped to Pasco County		
Basis of Permit Capacity (1)	N/A		
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	0.090 mgd		
Total Gallons of Wastewater Treated (3)	32.991 mg		
Method of Effluent Disposal	N/A		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

(3) Wastewater flow meter was out of service part of the year.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY SUMMERTREE / PASCO

OTHER WASTEWATER SYSTEM INFORMATION

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

- 1. Present number of ERCs* now being served 1,208
- 2. Maximum number of ERCs* which can be served All sewage pumped to Pasco County
- 3. Present system connection capacity (in ERCs*) using existing lines 1,429
- 4. Future connection capacity (in ERCs*) upon service area buildout 1,429
- 5. Estimated annual increase in ERCs* 0-10
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
None
- 7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A
- 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No
If so, when? N/A
- 9. Has the utility been required by the DEP or water management district to implement reuse No
If so, what are the utility's plans to comply with this requirement? N/A
- 10. When did the company last file a capacity analysis report with the DE N/A
- 11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? N/A
- 12. Department of Environmental Protection ID # N/A - no plant

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

UTILITY NAME: UTILITIES, INC. OF FLORIDA / PASCO COUNTY

YEAR OF REPORT 31-Dec-16

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			-
Total Flat-Rate Revenues	183,638		183,638
Total Measured Revenues	349,687	534,900	(185,213)
Revenues from Public Authorities			-
Revenues from Other Systems			-
Interdepartmental Revenues			-
Total Other Wastewater Revenues	1,575	-	1,575
Reclaimed Water Sales			-
Total Wastewater Operating Revenue	534,900	534,900	-
Less: Expense for Purchased Wastewater from FPSC Regulated Utility	-		-
Net Wastewater Operating Revenues	534,900	534,900	-

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 2,078,621
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	414,014
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	1,043,254
252	Advances for Construction		655
Subtotal			\$ 620,698
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 691,391
Subtotal			\$ 1,312,089
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		56,157
	Other (Specify):		
WASTEWATER RATE BASE			\$ 1,368,246
WASTEWATER OPERATING INCOME		S-3	\$ 320,906
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>23.45%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9B	\$ 852,271
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 852,271
401	Operating Expenses	S-10A	\$ 449,255
403	Depreciation Expense	S-6A	46,430
	Less: Amortization of CIAC	S-8A	(48,051)
	Net Depreciation Expense		\$ (1,620)
406	Amortization of Utility Plant Acquisition Adjustment	F-7	606
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		-
408.11	Property Taxes		43,434
408.12	Payroll Taxes		8,049
408.13	Other Taxes and Licenses		31,522
408	Total Taxes Other Than Income		\$ 83,005
409.1	Income Taxes		(165)
410.1	Deferred Federal Income Taxes		606
410.11	Deferred State Income Taxes		29
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(350)
	Utility Operating Expenses		\$ 531,366
	Utility Operating Income		\$ 320,906
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		600
420	Allowance for Funds Used During Construction		435
	Total Utility Operating Income		\$ 321,940

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 150	\$ -	\$ -	\$ 150
352	Franchises		-	-	
353	Land and Land Rights	1,295	80	-	1,375
354	Structures and Improvements	956,237	7,539	-	963,776
355	Power Generation Equipment	523	-	-	523
360	Collection Sewers - Force	28,207	5,329	261	33,275
361	Collection Sewers - Gravity	1,881,479	3,618	352	1,884,745
362	Special Collecting Structures		-	-	
363	Services to Customers	91,991	(0)	-	91,991
364	Flow Measuring Devices	9,174	4,253	2,720	10,707
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services		-	-	
367	Reuse Meters and Meter Installations		-	-	
370	Receiving Wells		-	-	
354	Pumping Equipment	18,267	3,258	-	21,525
374	Reuse Distribution Reservoirs	-	-	-	
375	Reuse Transmission and Distribution System	3,027	0	-	3,027
380	Treatment and Disposal Equipment	(496,163)	(0)	-	(496,163)
381	Plant Sewers	-	-	-	
382	Outfall Sewer Lines		-	-	
389	Other Plant Miscellaneous Equipment	-	-	-	-
390	Office Furniture and Equipment	172,074	(171,204)	-	870
391	Transportation Equipment	67,826	(67,826)	-	-
392	Stores Equipment		-	-	
393	Tools, Shop and Garage Equipment	2,664	(2)	-	2,662
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	2,664	578	1,478	1,764
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment		-	-	
398	Other Tangible Plant	(467,289)	25,683	-	(441,606)
Total Wastewater Plant		\$ 2,272,125	\$ (188,693)	\$ 4,811	\$ 2,078,621

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

* Column (d) includes recording allocation of UIF

S-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 150	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights		1,375					
354	Structures and Improvements		963,776					
355	Power Generation Equipment		523					
360	Collection Sewers - Force		33,275					
361	Collection Sewers - Gravity		1,884,745					
362	Special Collecting Structures		-					
360	Services to Customers		91,991					
364	Flow Measuring Devices		10,707					
365	Flow Measuring Installations		-					
366	Reuse Services		-					
367	Reuse Meters and Meter Installations		-					
370	Receiving Wells			-				
354	Pumping Equipment			21,525				
374	Reuse Distribution Reservoirs			-				
375	Reuse Transmission and Distribution System			3,027				
380	Treatment and Disposal Equipment				(496,163)			
381	Plant Sewers				-			
382	Outfall Sewer Lines				-			
389	Other Plant Miscellaneous Equipment				-			
390	Office Furniture and Equipment							870
391	Transportation Equipment							-
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							2,662
394	Laboratory Equipment							-
395	Power Operated Equipment							1,764
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							(441,606)
Total Wastewater Plant		\$ 150	\$ 2,986,391	\$ 24,553	\$ (496,163)	\$ -	\$ -	\$ (436,310)

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	111	3	0	3
352	Franchise				
354	Structures and Improvements	433,559	37,009	(1,796)	35,212
355	Power Generation Equipment	181	26	(0)	26
360	Collection Sewers - Force	(56,634)	7,761	(6,682)	1,079
361	Collection Sewers - Gravity	664,429	36,844	9,833	46,678
362	Special Collecting Structures	-		-	-
360	Services to Customers	64,379	2,421	(0)	2,420
364	Flow Measuring Devices	4,442	2,299	(0)	2,299
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services			-	-
367	Reuse Meters and Meter Installations			-	-
370	Receiving Wells			-	-
354	Pumping Equipment	(21,207)	1,052	40	1,093
375	Reuse Transmission and Distribution System	330	71	(0)	71
380	Treatment and Disposal Equipment	(89,252)	(27,565)	(14)	(27,579)
381	Plant Sewers	-		-	-
382	Outfall Sewer Lines			-	-
389	Other Plant Miscellaneous Equipment	-		-	-
390	Office Furniture and Equipment	157,180	9,651	(165,767)	(156,116)
391	Transportation Equipment	53,372	7,248	(60,620)	(53,372)
392	Stores Equipment			-	-
393	Tools, Shop and Garage Equipment	1,550	166	(0)	166
394	Laboratory Equipment			-	-
395	Power Operated Equipment	78	158	(1,478)	(1,319)
396	Communication Equipment	-		-	-
397	Miscellaneous Equipment			1,478	1,478
354	Other Tangible Plant	(803,388)	(30,714)	188,271	157,557
Total Depreciable Wastewater Plant in Service		\$ 409,130	\$ 46,430	\$ (36,735)	\$ 9,695

* Specify nature of transaction (0)
OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
351	Organization					114
352	Franchise					
354	Structures and Improvements	-			-	468,771
355	Power Generation Equipment				-	207
360	Collection Sewers - Force	261			261	(55,816)
361	Collection Sewers - Gravity	352			352	710,754
362	Special Collecting Structures	-			-	-
360	Services to Customers	-			-	66,799
364	Flow Measuring Devices	2,720			2,720	4,021
365	Flow Measuring Installations	-			-	
366	Reuse Services	-			-	
367	Reuse Meters and Meter Installations	-			-	
370	Receiving Wells	-			-	
354	Pumping Equipment	-			-	(20,114)
375	Reuse Transmission and Distribution System	-			-	401
380	Treatment and Disposal Equipment	-			-	(116,831)
381	Plant Sewers	-			-	
382	Outfall Sewer Lines	-			-	
389	Other Plant Miscellaneous Equipment	-			-	
390	Office Furniture and Equipment	-			-	1,064
391	Transportation Equipment	-			-	-
392	Stores Equipment	-			-	
393	Tools, Shop and Garage Equipment	-			-	1,716
394	Laboratory Equipment	-			-	
395	Power Operated Equipment	-			-	(1,241)
396	Communication Equipment	-			-	
397	Miscellaneous Equipment	1,478			1,478	
398	Other Tangible Plant	-			-	(645,831)
Total Depreciable Wastewater Plant in Service		\$ 4,811	\$ -	\$ -	\$ 4,811	\$ 414,014

* Specify nature of transaction.
Use () to denote reversal entries.

S-6(b)

GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Seminole County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>1,043,254</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u>-</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u> </u>
Allocation of UIF Cost Center		<u> </u>
Total Credits		\$ <u>-</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u> </u>
Total Contributions In Aid of Construction		\$ <u>1,043,254</u>

Explain all debits charged to Account 271 during the year below:

YEAR OF REPORT 31-Dec-16

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY Seminole County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
SEWER CONNECTIONS FEES		\$	\$
Total Credits			\$ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 636,166
Debits during the year:	
Accruals charged to Account 272	\$ 48,051
Other debits (specify):	
Allocation of UIF Cost Center	7,174
Total debits	\$ 55,225
Credits during the year (specify):	
	\$
Total credits	\$ -
Balance end of year	\$ 691,391

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY Seminole County

WASTEWATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ -
Total Credits		\$ -

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	1	1	\$ 371
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	1	1	\$ 371
522.1	Measured Revenues: Residential Revenues	1,418	1,418	805,035
522.2	Commercial Revenues	8	8	44,035
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues		1,426	\$ 849,070
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		1	1,427	\$ 849,441
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			2,831
Total Other Wastewater Revenues				\$ 2,831

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____	_____	\$ _____
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>852,271</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 72,627	\$ 2,179	\$ 8,715	\$ 14,525	\$ 3,631	\$ 34,860	\$ 8,715
703	Salaries and Wages - Officers, Directors and Majority Stockholders	5,777						
704	Employee Pensions and Benefits	30,113	903	2,108	3,614	1,506	9,034	3,614
710	Purchased Sewage Treatment	257,929					257,929	
711	Sludge Removal Expense	-					-	
715	Purchased Power	7,602			1,900		5,701	
716	Fuel for Power Purchased	-					-	
718	Chemicals	-					-	
720	Materials and Supplies	8,316	333	1,331	1,996	499	3,326	832
731	Contractual Services-Engineering	650						
732	Contractual Services - Accounting	3,586						
733	Contractual Services - Legal	74						
734	Contractual Services - Mgt. Fees	-						
735	Contractual Services - Testing	-						
736	Contractual Services - Other	11,817						
741	Rental of Building/Real Property	129						
742	Rental of Equipment	5						
750	Transportation Expenses	6,391	192	767	1,278	320	3,067	767
756	Insurance - Vehicle	-						
757	Insurance - General Liability	12,140						
758	Insurance - Workman's Comp.	-						
759	Insurance - Other	2,733						
760	Advertising Expense	8						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	15,892						
767	Regulatory Commission Exp.-Other	324						
770	Bad Debt Expense	94						
775	Miscellaneous Expenses	13,048						
Total Wastewater Utility Expenses		\$ 449,255	\$ 3,607	\$ 12,921	\$ 23,313	\$ 5,956	\$ 313,917	\$ 13,928

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	5,777	_____	_____	_____	_____
704	Employee Pensions and Benefits	9,335	_____	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	650	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	3,586	_____	_____	_____	_____
733	Contractual Services - Legal	_____	74	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____	_____	_____	_____	_____
735	Contractual Services - Testing	_____	0	_____	_____	_____	_____
736	Contractual Services - Other	5,909	5,909	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	129	_____	_____	_____	_____
742	Rental of Equipment	_____	5	_____	_____	_____	_____
750	Transportation Expenses	_____	_____	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	12,140	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	2,733	_____	_____	_____	_____
760	Advertising Expense	_____	8	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	15,892	_____	_____	_____	_____
767	Regulatory Commission Exp.-Other	_____	324	_____	_____	_____	_____
770	Bad Debt Expense	94	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	6,524	6,524	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ 21,862	\$ 53,751	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

LINCOLN HEIGHTS / SEMINOLE

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	238	238
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0	1	16
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u>254</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per

NOTE: Total gallons treated includes both treated and purchased treatment.

<p>ERC Calculation:</p> <p>As of July 2001, all wastewater treated by City of Sanford</p>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY LINCOLN HEIGHTS / SEMINOLE

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	All sewage treated by City of Sanford.		
Basis of Permit Capacity (1)			
Manufacturer			
Type (2)	Bulk Interconnect		
Hydraulic Capacity			
Average Daily Flow			
Total Gallons of Wastewater Treated			
Method of Effluent Disposal	Bulk Interconnect with City of Sanford		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY LINCOLN HEIGHTS / SEMINOLE

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 254
2. Maximum number of ERCs* which can be served N/A - Bulk Interconnect with City of Sanford
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* None
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, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement? N/A
10. When did the company last file a capacity analysis report with the DEP? 1999
11. If the present system does not meet the requirements of DEP rules:
 - 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 upgrade N/A
 - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # N/A

* An ERC is determined based on the calculation on S-11.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY :

WEATHERSFIELD/SEMINOLE

WEATHERSFIELD/TRAILWOOD/OAKLAND HILLS COMBINED

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,181	1,181
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5		0
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>1,207</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$49.922/365/280=488 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	100% of wastewater treated by City of Altamonte Springs		
Basis of Permit Capacity (1)	N/A		
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	Estimated 0.137 mgd		
Total Gallons of Wastewater Treated (3)	Estimated 49.922 mg		
Method of Effluent Disposal	N/A		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

(3) Wastewater flow is not metered. Estimated flow equals 70% of water sold.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 1,207

2. Maximum number of ERCs* which can be served 1,250

3. Present system connection capacity (in ERCs*) using existing lines 1,207

4. Future connection capacity (in ERCs*) upon service area buildout 1,207

5. Estimated annual increase in ERCs* None

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2017: Replace Northwestern LS forcemain; remove original pipe from county right-of-way.

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No

If so, when? N/A

9. Has the utility been required by the DEP or water management district to implement reuse? No

If so, what are the utility's plans to comply with this requirement? 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:

a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrade N/A

e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # N/A

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

UTILITY NAME: UTILITIES, INC. OF FLORIDA / SEMINOLE COUNTY

YEAR OF REPORT 31-Dec-16

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			-
Total Flat-Rate Revenues	371		371
Total Measured Revenues	849,070	852,271	(3,202)
Revenues from Public Authorities			-
Revenues from Other Systems			-
Interdepartmental Revenues			-
Total Other Wastewater Revenues	2,831	-	2,831
Reclaimed Water Sales			-
Total Wastewater Operating Revenue	852,271	852,271	-
Less: Expense for Purchased Wastewater from FPSC Regulated Utility	-		-
Net Wastewater Operating Revenues	852,271	852,271	-

TIERRA VERDE
FINANCIAL
SECTION

UTILITY NAME: TIERRA VERDE UTILITIES INC

<p>YEAR OF REPORT 31-Dec-15</p>
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**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 4,610,336	\$ 4,698,288
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,403,890	3,491,530
Net Plant			\$ 1,206,446	\$ 1,206,758
114-115	Utility Plant Acquisition adjustment (Net)	F-7	269,960	269,960
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 1,476,406	\$ 1,476,718
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	-	-
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	94,498	53,432
145	Accounts Receivable from Associated Companies	F-12	1,168,948	1,081,705
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		-	-
161	Stores Expense		-	-
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 1,263,447	\$ 1,135,137

* Not Applicable for Class B Utilities

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	4,334	4,334
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		(1,973)	-
Total Deferred Debits			\$ 2,361	\$ 4,334
TOTAL ASSETS AND OTHER DEBITS			\$ 2,742,214	\$ 2,616,189

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		1,845,562	1,845,562
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	334,780	299,968
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 2,181,342	\$ 2,145,530
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	(479,868)	(479,868)
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ (479,868)	\$ (479,868)
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		38,833	42,654
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	541,928	541,928
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		-	-
236	Accrued Taxes		53,919	22,820
237	Accrued Interest	F-19	-	-
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ 634,680	\$ 607,402

* Not Applicable for Class B Utilities

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ -	\$ -
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 1,827,962	\$ 1,828,433
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,590,953	1,640,918
Total Net C.I.A.C.			\$ 237,009	\$ 187,515
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 173,893	\$ 187,400
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(4,842)	(31,790)
Total Accumulated Deferred Income Tax			\$ 169,050	\$ 155,610
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 2,742,213	\$ 2,616,189

(1)

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 983,657	\$ 983,557
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 983,657	\$ 983,557
401	Operating Expenses	F-3(b)	\$ 762,629	\$ 836,353
403	Depreciation Expense:	F-3(b)	\$ 170,193	\$ 156,387
	Less: Amortization of CIAC	F-22	(49,808)	(49,965)
Net Depreciation Expense			\$ 120,386	\$ 106,422
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	55,865	56,623
409	Current Income Taxes	W/S-3	1,164	(213)
410.10	Deferred Federal Income Taxes	W/S-3	(2,669)	(17,455)
410.11	Deferred State Income Taxes	W/S-3	(365)	2,076
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 937,009	\$ 983,805
Net Utility Operating Income			\$ 46,647	\$ (248)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		-	-
420	Allowance for Funds Used During Construction		141	639
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 46,788	\$ 390

* For each account, Column e should agree with Cloum f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ -	\$ 983,557	\$ -
\$ -	\$ 983,557	\$ -
\$ -	\$ 836,353	\$ -
-	156,387	-
-	(49,965)	-
\$ -	\$ 106,422	\$ -
-	-	-
-	-	-
-	56,623	-
-	(213)	-
-	(17,455)	-
-	2,076	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 983,805	\$ -
\$ -	\$ (248)	\$ -
-	-	-
-	-	-
-	-	-
-	639	-
\$ -	\$ 390	\$ -

* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 46,788	\$ 390
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		147	882
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ 147	\$ 882
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 34,352	\$ 36,084
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 34,352	\$ 36,084
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 12,582	\$ (34,812)

Explain Extraordinary Income:

NONE

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ -	\$ 4,680,538
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	-	3,491,530
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	-	1,828,433
252	Advances for Construction	F-20	-	-
Subtotal			\$ -	\$ (639,424)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	-	1,640,918
Subtotal			\$ -	\$ 1,001,494
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		-	104,544
	Other (Specify): _____ _____ _____			
RATE BASE			\$ -	\$ 1,106,038
NET UTILITY OPERATING INCOME			\$ -	\$ (248)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				-0.02%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 489,723	44.29%	12.34%	5.47%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	415,350	37.57%	6.69%	2.51%
Short Term Debt	44,996	4.07%	2.72%	0.11%
Customer Deposits	-	0.00%	2.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	155,610	14.07%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 1,105,679	100.00%		8.09%

1 If the utility's capital structure is not used, explain which capital structure is used.

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>12.34%</u>
Commission order approving Return on Equity:	<u>PSC-09-0372-PAA-SU</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 212,231,000	\$			\$ (211,741,277)	\$ 489,723
Preferred Stock	-					-
Long Term Debt	180,000,000				(179,584,650)	415,350
Short Term Debt	19,500,000				(19,455,004)	44,996
Customer Deposits	-					-
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	155,610					155,610
Other (Explain) Short Term Debt	-				-	-
Total	\$ 411,886,610	\$			\$ (410,780,931)	\$ 1,105,679

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: **TIERRA VERDE UTILITIES INC**

YEAR OF REPORT
31-Dec-15

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ -	\$ 4,680,538	\$	\$ 4,680,538
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	-	17,749		17,749
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ -	\$ 4,698,288	\$ -	\$ 4,698,288

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ -	351,207		351,207
	Total Plant Acquisition Adjustments	\$ -	\$ 351,207	\$ -	\$ 351,207
115	Beginning Bal	\$	\$ (81,247)	\$	\$ (81,247)
	Accumulated Amortization				
	Accruals charged during year	-	-		
	Total Accumulated Amortization	\$ -	\$ (81,247)	\$ -	\$ (81,247)
	Net Acquisition Adjustments	\$ -	\$ 269,960	\$ -	\$ 269,960

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ -	\$ 3,403,890	\$ -	\$ 3,403,890
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	\$ 156,387	\$ -	\$ 156,387
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify): due to allocation of UIF plant	-	(18,883)	-	(18,883)
Salvage	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ -	\$ 137,504	\$ -	\$ 137,504
Debits during year:				
Book cost of plant retired	-	49,865	-	49,865
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Total Debits	\$ -	\$ 49,865	\$ -	\$ 49,865
Balance end of year	\$ -	\$ 3,491,530	\$ -	\$ 3,491,530
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -	\$ -	\$ -	\$ -
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

- 1 Account 108 for Class B utilities.
- 2 Not applicable for Class B utilities.
- 3 Account 110 for Class B utilities.

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
RATE CASE	\$ _____	_____	\$ _____ 0
	_____	_____	_____
	_____	_____	_____
Total	\$ _____	_____	\$ _____ 0

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ _____ -
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): NONE	\$ _____ -

Total Special Deposits	\$ _____ -
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ _____ -

Total Other Special Deposits	\$ _____ -

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT
31-Dec-15

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>_____ -</u>
UTILITY INVESTMENTS (Account 124): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Utility Investment		\$ <u>_____ -</u>
OTHER INVESTMENTS (Account 125): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Other Investment		\$ <u>_____ -</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE _____ _____ _____ _____ _____		\$ _____ - _____ _____ _____ _____
Total Special Funds		\$ <u>_____ -</u>

UTILITY NAME: TIERRA VERDE UTILITIES INC

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ -	
Wastewater	53,432	
Other		
Total Customer Accounts Receivable		\$ 53,432
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 53,432
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ -	
Provision for uncollectibles for current year	\$ -	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
Total Additions	\$ -	
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
Total accounts written off	\$ -	
Balance end of year		\$ -
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 53,432

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT
31-Dec-15

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ 1,081,705
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ 1,081,705

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	% \$ -	_____
_____	% _____	_____
_____	% _____	_____
_____	% _____	_____
_____	% _____	_____
_____	% _____	_____
_____	% _____	_____
_____	% _____	_____
_____	% _____	_____
_____	% _____	_____
Total		\$ -

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
_____	_____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Assets	\$ -

UTILITY NAME: TIERRA VERDE UTILITIES INC

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ <u>_____</u>	\$ <u>_____ -</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ <u>_____</u>	\$ <u>_____ -</u>

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ <u>_____ -</u>

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>RATE CASE</u>	\$ <u> -</u>	\$ <u> 4,334</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u> -</u>	\$ <u> 4,334</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE (NONE)</u>	\$ <u> -</u>	\$ <u> -</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u> -</u>	\$ <u> -</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u> -</u>	\$ <u> -</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u> -</u>	\$ <u> -</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u> -</u>	\$ <u> 4,334</u>

UTILITY NAME:

TIERRA VERDE UTILITIES INC

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	_____	1
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	0
Dividends declared per share for year	_____	0
REFERRED STOCK		
Par or stated value per share	_____	0
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$0
Dividends declared per share for year	_____	0

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%	_____	\$ -
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 334,780
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ -
	Debits: _____	\$ _____
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ (34,812)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>299,968</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (479,868)
Total	\$ <u>(479,868)</u>

**OTHER LONG-TERM DEBT
ACCOUNT 224**

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>-</u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT
31-Dec-15

NOTES PAYABLE
ACCOUNTS 232 AND 234

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): NONE			\$ -
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
Total Account 232			\$ _____
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE			\$ -
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
Total Account 234			\$ _____

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 541,928

Total	\$ 541,928

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT
31-Dec-15

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	_____		35,753	35,753	-
Total Account 237.1	\$ _____ -		\$ 35,753	\$ 35,753	\$ _____ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____ -	\$ _____ -	\$ _____ -
Customer Deposits	_____		_____	_____	_____
MISC ITEMS	_____		_____	_____	_____
Total Account 237.2	\$ _____ -		\$ _____ -	\$ _____ -	\$ _____ -
Total Account 237 (1)	\$ _____ -		\$ 35,753	\$ 35,753	\$ _____ -
INTEREST EXPENSED: Total accrual Account 237			\$ 35,753		
Short Term Interest Expense			331		
IDC			(639)		
Net Interest Expensed to Account No. 427 (2)			\$ 36,084		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.

(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT
31-Dec-15

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$ -		\$ -	\$ -	\$ -
Total	\$ -		\$ -	\$ -	\$ -

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ <u>_____</u>	\$ <u>_____ -</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ <u>_____</u>	\$ <u>_____ -</u>
TOTAL OTHER DEFERRED CREDITS	\$ <u>_____</u>	\$ <u>_____ -</u>

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>1,797,684</u>	\$ _____ -	\$ <u>1,797,684</u>
Add credits during year:	\$ _____ -	\$ <u>30,749</u>	\$ _____ -	\$ <u>30,749</u>
Less debit charged during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Contribution In Aid of Construction	\$ _____ -	\$ <u>1,828,433</u>	\$ _____ -	\$ <u>1,828,433</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>1,590,953</u>	\$ _____ -	\$ <u>1,590,953</u>
Debits during the year:	\$ _____ -	\$ <u>49,965</u>	\$ _____ -	\$ <u>49,965</u>
Credits during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____ -	\$ <u>1,640,918</u>	\$ _____ -	\$ <u>1,640,918</u>

UTILITY NAME:

TIERRA VERDE UTILITIES INC

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (34,812)
Reconciling items for the year:		
Taxable income not reported on books:		
Amortization ITC		(242)
Current FIT		29
Current SIT		(17,455)
Deferred FIT		2,076
Deferred SIT		1,055
Deductions recorded on books not deducted for return:		
AFUDC - CY book equity amortization		1,107
Fines & penalties		165
Political contributions		105,281
Meals & entertainment		
Book depreciation (depr.paa,ciac)		
Deferred maintenance - CY amortization		
Deferred rate case - CY amortization		
Miscellaneous reserves		
Organization costs - CY amortization		86
Bad debt reserves		
Book PAA - CY amortization		
Book gain/(loss) on sale of assets		(882)
Net operating loss carryforward		85,444
Post audit net income adjustments		(1,951)
Income recorded on books not included in return:		
AFUDC - CY book equity portion		(330)
Deduction on return not charged against book income:		
Tax depreciation		(126,877)
Deferred maintenance - CY additions		
Deferred rate case - CY additions		
Tax gain/(loss) on sale of assets		(11,706)
Utilization of net operating loss carryforward		(988)
State income tax		
Federal tax net income		\$ 0
Computation of tax :	0	
	34%	
	0	

**TIERRA VERDE WASTEWATER
OPERATION
SECTION**

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 4,680,538
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	3,491,530
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	1,828,433
252	Advances for Construction	F-20	
Subtotal			\$ (639,424)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 1,640,918
Subtotal			\$ 1,001,494
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		104,544
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 1,106,038
WASTEWATER OPERATING INCOME		S-3	\$ (248)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-0.02%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 983,557
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 983,557
401	Operating Expenses	S-10A	\$ 836,353
403	Depreciation Expense	S-6A	156,387
	Less: Amortization of CIAC	S-8A	(49,965)
	Net Depreciation Expense		\$ 106,422
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		44,187
408.11	Property Taxes		583
408.12	Payroll Taxes		11,827
408.13	Other Taxes and Licenses		26
408	Total Taxes Other Than Income		\$ 56,623
409.1	Income Taxes		(213)
410.1	Deferred Federal Income Taxes		(17,455)
410.11	Deferred State Income Taxes		2,076
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 983,805
	Utility Operating Income		\$ (248)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		639
	Total Utility Operating Income		\$ 390

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$ 0	\$	\$ 0
352	Franchises	3,494	(0)		3,494
353	Land and Land Rights	718	(7)		712
354	Structures and Improvements	2,548,410	10,223	257	2,558,376
355	Power Generation Equipment	0	0		0
360	Collection Sewers - Force	264,108	19,828	2,755	281,181
361	Collection Sewers - Gravity	1,116,890	48,277	21,936	1,143,231
361	Manholes	138,425	1,001	512	138,915
362	Special Collecting Structures	0	0		0
363	Services to Customers	2,510	0	1,398	1,112
364	Flow Measuring Devices	0	0		0
365	Flow Measuring Installations	0	0		0
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	0	0		0
371	Pumping Equipment	71,956	33,984	17,280	88,659
374	Reuse Distribution Reservoirs	0	0		0
375	Reuse Transmission and Distribution System	3,405	121		3,526
380	Treatment and Disposal Equipment	24,714	3,037	5,727	22,024
381	Plant Sewers	0	0		0
382	Outfall Sewer Lines	0	0		0
389	Other Plant Miscellaneous Equipment	23,822	0		23,822
390	Office Furniture and Equipment	265,265	(1,913)		263,352
391	Transportation Equipment	97,646	5,595		103,241
392	Stores Equipment	0	0		0
393	Tools, Shop and Garage Equipment	7,609	(44)		7,565
394	Laboratory Equipment	0	0		0
395	Power Operated Equipment	0	0		0
396	Communication Equipment	3,236	(24)		3,211
397	Miscellaneous Equipment	3,210	0		3,210
398	Other Tangible Plant	34,909	0		34,909
Total Wastewater Plant		\$ 4,610,326	\$ 120,078	\$ 49,865	\$ 4,680,538

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Order Adjustments.

S-4(a)
GROUP _____

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	3,494	-	-	-	-	-	-
353	Land and Land Rights	-	712	-	-	-	-	-
354	Structures and Improvements	-	-	928,648	-	-	-	-
355	Power Generation Equipment	-	-	-	-	-	-	1,629,729
360	Collection Sewers - Force	-	281,181	-	-	-	-	-
361	Collection Sewers - Gravity	-	1,143,231	-	-	-	-	-
361	Manholes	-	138,915	-	-	-	-	-
362	Special Collecting Structures	-	-	-	-	-	-	-
363	Services to Customers	-	1,112	-	-	-	-	-
364	Flow Measuring Devices	-	-	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-	-	-
366	Reuse Services	-	-	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-	-
371	Pumping Equipment	-	-	88,659	-	-	-	-
374	Reuse Distribution Reservoirs	-	-	-	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	3,526	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	22,024	-	-	-
381	Plant Sewers	-	-	-	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	162	23,660	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-	263,352
391	Transportation Equipment	-	-	-	-	-	-	103,241
392	Stores Equipment	-	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	-	-	7,565
394	Laboratory Equipment	-	-	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-	-	-
396	Communication Equipment	-	-	-	-	-	-	3,211
397	Miscellaneous Equipment	-	-	-	-	-	-	3,210
398	Other Tangible Plant	-	-	-	-	-	-	34,909
Total Wastewater Plant		\$ 3,494	\$ 1,565,150	\$ 1,020,995	\$ 45,684	\$ -	\$ -	\$ 2,045,216

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	50		2.00%
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO. (a)	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ (1,532)	\$ -	\$ -	\$ -
302	Franchises	3,671	86	2	87
354	Structures and Improvements	2,141,669	86,327	929	87,256
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	158,877	8,993	-	8,993
361	Collection Sewers - Gravity	737,326	28,379	-	28,379
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	6	48	-	48
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	15,460	4,753	1,757	6,510
375	Reuse Transmission and Distribution System	8,498	82	(8,248)	(8,167)
380	Treatment and Disposal Equipment	8,947	1,308	(1,774)	(465)
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	1,314	(1,314)	-
390	Office Furniture and Equipment	241,873	14,152	77,579	91,731
391	Transportation Equipment	76,837	10,650	(86,677)	(76,026)
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	8,466	26	75	100
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	2,324	55	471	526
397	Miscellaneous Equipment	1,469	214	(1,683)	(1,469)
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 3,403,890	\$ 156,387	\$ (18,883)	\$ 137,504

* Specify nature of transaction.
Use () to denote reversal entries.

OTHER CREDITS column (e) * are due to allocation of UIF plant

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ (1,532)
302	Franchises	-	-	-	-	3,758
354	Structures and Improvements	257	-	-	257	2,228,669
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	2,755	-	-	2,755	165,115
361	Collection Sewers - Gravity	22,448	-	-	22,448	743,256
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	1,398	-	-	1,398	(1,345)
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	17,280	-	-	17,280	4,690
375	Reuse Transmission and Distribution System	-	-	-	-	331
380	Treatment and Disposal Equipment	5,727	-	-	5,727	2,755
381	Plant Sewers	-	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	333,604
391	Transportation Equipment	-	-	-	-	811
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	8,566
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	2,850
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 49,865	\$ -	\$ -	\$ 49,865	\$ 3,491,530

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 1,828,904
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ (471)
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	-
Total Credits		\$ (471)
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 1,828,433

Explain all debits charged to Account 271 during the year below:

UTILITY NAME:

TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

TIERRA VERDE / PINELLAS

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<u>SEWER CONNECTIONS FEES</u>	_____	\$ _____	\$ _____ (471)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____ (471)

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 1,590,953
Debits during the year:	
Accruals charged to Account 272	\$ 49,965
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ 49,965
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ -
Balance end of year	\$ 1,640,918

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

WASTEWATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		
Total Credits		\$ 0

UTILITY NAME:

TIERRA VERDE UTILITIES INC

SYSTEM NAME / COUNTY :

TIERRA VERDE / PINELLAS

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	1,044	1,044	\$ 983,557
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	1,044	1,044	\$ 983,557
522.1	Measured Revenues: Residential Revenues			-
522.2	Commercial Revenues			-
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues			\$ -
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		1,044	1,044	\$ 983,557
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			-
Total Other Wastewater Revenues				\$ -

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
521.1 includes accruals

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY TIERRA VERDE / PINELLAS

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____ -
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems	_____	_____	_____ -
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>983,557</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

YEAR OF REPORT
31-Dec-15

UTILITY NAME: **TIERRA VERDE UTILITIES INC**

SYSTEM NAME / COUNTY : **TIERRA VERDE / PINELLAS**

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 153,805	\$ 16,592	\$ 16,592	\$ 16,592	\$ 16,592	\$ 16,592	\$ 16,592
703	Salaries and Wages - Officers, Directors and Majority Stockholders	8,493	-	-	-	-	-	-
704	Employee Pensions and Benefits	44,250	4,524	4,524	4,524	4,524	4,524	4,524
710	Purchased Sewage Treatment	505,066	-	-	-	-	505,066	-
711	Sludge Removal Expense	10,080	-	-	-	-	10,080	-
715	Purchased Power	6,026	2,009	-	2,009	-	2,009	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-	-
720	Materials and Supplies	2,448	306	306	306	306	306	306
731	Contractual Services-Engineering	-	-	-	-	-	-	-
732	Contractual Services - Accounting	5,270	-	-	-	-	-	-
733	Contractual Services - Legal	109	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	24,070	3,009	3,009	3,009	3,009	3,009	3,009
741	Rental of Building/Real Property	190	-	-	-	-	-	-
742	Rental of Equipment	9	-	-	-	9	-	-
750	Transportation Expenses	9,390	1,174	1,174	1,174	1,174	1,174	1,174
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	17,840	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	4,018	502	502	502	502	502	502
760	Advertising Expense	6	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	571	-	-	-	-	-	-
770	Bad Debt Expense	138	-	-	-	-	-	-
775	Miscellaneous Expenses	44,574	5,572	5,572	5,572	5,572	5,572	5,572
Total Wastewater Utility Expenses		\$ 836,353	\$ 33,687	\$ 31,678	\$ 33,687	\$ 31,687	\$ 548,832	\$ 31,678



S-10(a)
GROUP _____

UTILITY NAME:

TIERRA VERDE UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY :

TIERRA VERDE / PINELLAS

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7	.8	.9	.10	.11	.12
		CUSTOMER ACCOUNTS EXPENSE (j)	ADMIN. & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 12,179	\$ 42,076	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	8,493	-	-	-	-
704	Employee Pensions and Benefits	3,320	13,787	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	306	306	-	-	-	-
731	Contractual Services-Engineering	-	-	-	-	-	-
732	Contractual Services - Accounting	-	5,270	-	-	-	-
733	Contractual Services - Legal	-	109	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	3,009	3,009	-	-	-	-
741	Rental of Building/Real Property	-	190	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	1,174	1,174	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	17,840	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	502	502	-	-	-	-
760	Advertising Expense	-	6	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	-	571	-	-	-	-
770	Bad Debt Expense	138	-	-	-	-	-
775	Miscellaneous Expenses	5,572	5,572	-	-	-	-
Total Wastewater Utility Expenses		\$ 26,200	\$ 98,904	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: TIERRA VERDE UTILITIES, INC.

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential	**	1.0	943	943
5/8"	Displacement	1.0	10	10
3/4"	Displacement	1.5	1	
1"	Displacement	2.5	21	53
1 1/2"	Displacement or Turbine	5.0	28	140
2"	Displacement, Compound or Turbine	8.0	37	296
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	2	100
6"	Turbine	62.5		
8"	Compound	80.0	1	80
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
**Count includes (3 ea) 3/4", (190 ea) 1" & (5ea) 1.5" residential meters. Total Wastewater System Meter Equivalents			101	<u>1,647</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per d:

NOTE: Total gallons treated includes both treated and purchased treatment.

<p>ERC Calculation:</p> $133.527/365/280=1,307 \text{ ERC's}$
--

UTILITY NAME: TIERRA VERDE UTILITIES, INC.

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	All sewage pumped to City of St. Petersburg	_____	_____
Basis of Permit Capacity (1)	N/A	_____	_____
Manufacturer	N/A	_____	_____
Type (2)	N/A	_____	_____
Hydraulic Capacity	N/A	_____	_____
Average Daily Flow	0.366 mgd	_____	_____
Total Gallons of Wastewater Treated	133.527 mg	_____	_____
Method of Effluent Disposal	N/A	_____	_____

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: TIERRA VERDE UTILITIES, INC.

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served _____ 1646.5
2. Maximum number of ERCs* which can be served _____ 2,200
3. Present system connection capacity (in ERCs*) using existing lines _____ 2,200
4. Future connection capacity (in ERCs*) upon service area buildout _____ 2,200
5. Estimated annual increase in ERCs* _____ 0-5
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2016: Excavate and replace 8" gravity sewer main on 4th St. W. between Monte Cristo Blvd. and 8th Ave. N.

7. If the utility uses reuse as a means of effluent disposal, attach 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? _____
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? _____
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
12. Department of Environmental Protection ID # _____ N/A

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME: TIERRA VERDE UTILITIES INC

	(A)	(B)	(C)	(D)
Accounts		Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:				
Total Flat-Rate Revenues		983,557	983,557	0
Total Measured Revenues		-		0
Revenues from Public Authorities		-		
Revenues from Other Systems		-		
Interdepartmental Revenues		-		
Total Other Wastewater Revenues		-	-	0
Reclaimed Water Sales				
Total Wastewater Operating Revenue		983,557	983,557	0
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues		983,557	983,557	0

**LAKE PLACID FINANCIAL
SECTION**

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 1,349,750	\$ 1,357,342
108-110	Less: Accumulated Depreciation and Amortization	F-8	801,709	848,782
Net Plant			\$ 548,041	\$ 508,560
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(11,032)	(11,032)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 536,769	\$ 497,528
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	-	-
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	12,931	10,974
145	Accounts Receivable from Associated Companies	F-12	(1,107)	180,389
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		100	265
161	Stores Expense		-	-
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 11,924	\$ 191,628

* Not Applicable for Class B Utilities

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	7,042	2,698
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		(24)	-
Total Deferred Debits			\$ 7,018	\$ 2,698
TOTAL ASSETS AND OTHER DEBITS			\$ 555,711	\$ 691,854

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		480,737	630,737
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	(109,474)	(108,090)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 372,263	\$ 522,647
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	(96,493)	(96,493)
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ (96,493)	\$ (96,493)
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		2,812	787
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	(3,444)	(3,444)
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		842	1,244
236	Accrued Taxes		3,820	6,660
237	Accrued Interest	F-19	110	160
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ 4,140	\$ 5,407

* Not Applicable for Class B Utilities

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ -	\$ -
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 571,080	\$ 571,080
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	281,151	297,544
Total Net C.I.A.C.			\$ 289,928	\$ 273,536
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 43,283	\$ 44,403
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(57,411)	(57,648)
Total Accumulated Deferred Income Tax			\$ (14,128)	\$ (13,244)
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 555,711	\$ 691,852

UTILITY NAME: LAKE PLACID UTILITIES, INC

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 146,312	\$ 149,414
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		\$ 146,312	\$ 149,414
401	Operating Expenses	F-3(b)	\$ 92,447	\$ 97,387
403	Depreciation Expense:	F-3(b)	\$ 45,876	\$ 44,632
	Less: Amortization of CIAC	F-22	(16,393)	(16,393)
	Net Depreciation Expense		\$ 29,483	\$ 28,240
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	(217)	(241)
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	16,178	14,486
409	Current Income Taxes	W/S-3	0	(33)
410.10	Deferred Federal Income Taxes	W/S-3	1,364	957
410.11	Deferred State Income Taxes	W/S-3	77	(125)
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
	Utility Operating Expenses		\$ 139,309	\$ 140,671
	Net Utility Operating Income		\$ 6,999	\$ 8,744
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		18	117
420	Allowance for Funds Used During Construction		16	84
	Total Utility Operating Income [Enter here and on Page F-3(c)]		\$ 6,999	\$ 8,945

* For each account, Column e should agree with Cloum f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 75,368	\$ 74,046	\$ -
\$ 75,368	\$ 74,046	\$ -
\$ 49,177	\$ 48,210	\$ -
17,706	26,926	-
(6,433)	(9,960)	-
\$ 11,273	\$ 16,966	\$ -
(241)	-	-
-	-	-
7,189	7,297	-
(16)	(16)	-
475	482	-
(1,275)	1,150	-
-	-	-
-	-	-
-	-	-
\$ 66,582	\$ 74,088	\$ -
\$ 8,786	\$ (42)	\$ -
-	-	-
-	-	-
58	59	-
42	42	-
\$ 8,886	\$ 59	\$ -

* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 6,999	\$ 8,945
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ -	\$ -
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 8,318	\$ 7,561
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 8,318	\$ 7,561
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			<u>\$ (1,320)</u>	<u>\$ 1,384</u>

Explain Extraordinary Income:
 NONE

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 519,803	\$ 837,538
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	259,853	588,929
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	235,199	335,881
252	Advances for Construction	F-20	-	-
Subtotal			\$ 24,752	\$ (87,272)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	101,795	195,749
Subtotal			\$ 126,547	\$ 108,478
114	Plus or Minus: Acquisition Adjustments (2)	F-7		-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		-
	Working Capital Allowance (3)		6,147	6,026
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 132,694	\$ 114,504
NET UTILITY OPERATING INCOME			\$ 8,786	\$ (42)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			6.62%	-0.04%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 140,063	56.66%	10.64%	6.03%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	118,792	48.05%	6.69%	3.21%
Short Term Debt	350	0.14%	2.72%	0.00%
Customer Deposits	1,244	0.50%	2.00%	0.01%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	(13,244)	-5.36%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 247,206	100.00%		9.25%

1 If the utility's capital structure is not used, explain which capital structure is used.

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>10.64%</u>
Commission order approving Return on Equity:	<u>PSC-11-0015-FOF-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 212,231,000	\$			\$ (212,090,937)	\$ 140,063
Preferred Stock	-					-
Long Term Debt	180,000,000				(179,881,208)	118,792
Short Term Debt	530,949				(530,599)	350
Customer Deposits	1,244					1,244
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	(13,244)					(13,244)
Other (Explain) Short Term Debt	-				-	-
Total	\$ 392,749,949	\$			\$ (392,502,743)	\$ 247,206

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 519,803	\$ 837,538	\$	\$ 1,357,342
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	-	-		-
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 519,803	\$ 837,538	\$ -	\$ 1,357,342

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ (12,635)	-		(12,635)
	Total Plant Acquisition Adjustments	\$ (12,635)	\$ -	\$ -	\$ (12,635)
115	Beginning Bal	\$ 1,362	\$ -	\$ -	\$ 1,362
	Accumulated Amortization	241			
	Accruals charged during year	-	-		
	Total Accumulated Amortization	\$ 1,603	\$ -	\$ -	\$ 1,603
	Net Acquisition Adjustments	\$ (11,032)	\$ -	\$ -	\$ (11,032)

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 241,959	\$ 559,750	\$ -	\$ 801,709
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 17,706	\$ 26,926	\$ -	\$ 44,632
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	188	2,253	-	2,441
Beginning Balance Adj	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ 17,894	\$ 29,179	\$ -	\$ 47,073
Debits during year:				
Book cost of plant retired	-	-	-	-
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Acting adjustments mandated by FPSC	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ <u>259,853</u>	\$ <u>588,929</u>	\$ <u>-</u>	\$ <u>848,782</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -	\$ -	\$ -	\$ -
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

- 1 Account 108 for Class B utilities.
- 2 Not applicable for Class B utilities.
- 3 Account 110 for Class B utilities.

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
060260-WS	\$ _____	_____	\$ 4,344
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 4,344

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ -
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): NONE	\$ -
_____	_____
_____	_____
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ -
_____	_____
_____	_____
Total Other Special Deposits	\$ -

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Utility Investment		\$ _____ -
OTHER INVESTMENTS (Account 125): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Other Investment		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Special Funds		\$ _____ -

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 5,526	
Wastewater	5,608	
Other		
Total Customer Accounts Receivable		\$ 11,134
OTHER ACCOUNTS RECEIVABLE (Account 142):		
	\$	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
	\$	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 11,134
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$	
Provision for uncollectibles for current year	\$ (160)	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions		\$ (160)
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off		\$ -
Balance end of year		\$ (160)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		<u>\$ 10,974</u>

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ 180,389
Total	\$ <u>180,389</u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	%	\$ -
	%	
	%	
	%	
	%	
	%	
	%	
	%	
Total		\$ <u>-</u>

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
Total Miscellaneous Current and Accrued Assets	\$ <u>-</u>

YEAR OF REPORT 31-Dec-15

UTILITY NAME: LAKE PLACID UTILITIES, INC

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ -

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>RATE CASE</u>	\$ 4,344	\$ 2,698
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>4,344</u>	\$ <u>2,698</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE (NONE)</u>	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>-</u>	\$ <u>-</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>4,344</u>	\$ <u>2,698</u>

UTILITY NAME:

LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	_____	1
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$0
Dividends declared per share for year	_____	0
REFERRED STOCK		
Par or stated value per share	_____	0
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$0
Dividends declared per share for year	_____	0

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%	_____	\$ -
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ _____

* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (109,474)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ -
	Debits: _____	\$ _____
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ 1,384
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>(108,090)</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (96,493)
Total	\$ <u>(96,493)</u>

OTHER LONG-TERM DEBT
ACCOUNT 224

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>-</u>

* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

UTILITY NAME: LAKE PLACID UTILITIES, INC

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (3,444)
Total	\$ (3,444)

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	0		7,482	7,482	-
Total Account 237.1	\$ <u> - </u>		\$ <u> 7,482 </u>	\$ <u> 7,482 </u>	\$ <u> - </u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	110		50	-	160
MISC ITEMS	-				-
Total Account 237.2	\$ <u> 110 </u>		\$ <u> 50 </u>	\$ <u> - </u>	\$ <u> 160 </u>
Total Account 237 (1)	\$ <u> 110 </u>		\$ <u> 7,532 </u>	\$ <u> 7,482 </u>	\$ <u> 160 </u>
INTEREST EXPENSED:					
Total accrual Account 237			\$ 7,482		
Short Term Interest Expense			79		
Net Interest Expensed to Account No. 427 (2)			\$ <u> 7,561 </u>		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ _____

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$ _____		\$ _____	\$ _____	\$ -
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total	\$ _____		\$ _____	\$ _____	\$ -

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ <u>_____</u>	\$ <u>_____ -</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ <u>_____</u>	\$ <u>_____ -</u>
TOTAL OTHER DEFERRED CREDITS	\$ <u>_____</u>	\$ <u>_____ -</u>

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>235,199</u>	\$ <u>335,881</u>	\$ <u>-</u>	\$ <u>571,080</u>
Add credits during year:	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u><u>235,199</u></u>	\$ <u><u>335,881</u></u>	\$ <u><u>-</u></u>	\$ <u><u>571,080</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>95,362</u>	\$ <u>185,790</u>	\$ <u>-</u>	\$ <u>281,151</u>
Debits during the year:	\$ <u>6,433</u>	\$ <u>9,960</u>	\$ <u>-</u>	\$ <u>16,393</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>101,795</u></u>	\$ <u><u>195,749</u></u>	\$ <u><u>-</u></u>	\$ <u><u>297,544</u></u>

UTILITY NAME:

LAKE PLACID UTILITIES, INC

<p>YEAR OF REPORT 31-Dec-15</p>

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 1,384
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
Amortization ITC		
Current FIT		(33)
Current SIT		0
Deferred FIT		957
Deferred SIT		(125)
AFUDC - CY book equity amortization		274
Fines & penalties		
Political contributions		
Meals & entertainment		107
Book depreciation (depr,paa,ciac)		27,373
Deferred maintenance - CY amortization		
Deferred rate case - CY amortization		4,344
Miscellaneous reserves		
Organization costs - CY amortization		592
Bad debt reserves		48
Book PAA - CY amortization		(241)
Book gain/(loss) on sale of assets		(117)
Net operating loss carryforward		
Post audit net income adjustments		(262)
Income recorded on books not included in return:		
AFUDC - CY book equity portion		(43)
_____		_____
_____		_____
Deduction on return not charged against book income:		
Tax depreciation		(29,739)
Deferred maintenance - CY additions		
Deferred rate case - CY additions		
Tax gain/(loss) on sale of assets		
Utilization of net operating loss carryforward		(4,519)
Computation of tax :		(0)
	(0)	
	34%	
	(0)	

**LAKE PLACID WATER
OPERATION
SECTION**

UTILITY NAME:

LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
SUN"N LAKES LOF LAKE PLACID/HIGHLANDS	414W	

UTILITY NAME:

LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

Highland County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 519,803
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	259,852
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	235,199
252	Advances for Construction	F-20	-
Subtotal			\$ 24,752
272	Add:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 101,795
Subtotal			\$ 126,547
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		6,147
	Other (Specify):		
WATER RATE BASE			\$ 132,694
WATER OPERATING INCOME		W-3	\$ 8,786
RN (Water Operating Income / Water Rate Base)			6.62%

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Highland County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$ 75,368
469	Less: Guaranteed Revenue and AFPI	W-9	-
Net Operating Revenues			\$ 75,368
401	Operating Expenses	W-10(a)	\$ 49,177
403	Depreciation Expense	W-6(a)	17,706
	Less: Amortization of CIAC	W-8(a)	(6,433)
Net Depreciation Expense			\$ 11,273
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(241)
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		3,556
408.11	Property Taxes		2,859
408.12	Payroll Taxes		773
408.13	Other Taxes and Licenses		2
408	Total Taxes Other Than Income		\$ 7,189
409.1	Income Taxes		(16)
410.1	Deferred Federal Income Taxes		475
410.11	Deferred State Income Taxes		(1,275)
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
Utility Operating Expenses			\$ 66,582
Utility Operating Income			\$ 8,786
Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		58
420	Allowance for Funds Used During Construction		42
Total Utility Operating Income			\$ 8,886

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Highland County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 12,374	\$ -	\$ -	\$ 12,374
302	Franchises	1,258	0	-	1,259
303	Land and Land Rights	2,797	5	-	2,803
304	Structures and Improvements	53,146	429	-	53,576
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	23,552	-	-	23,552
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	80,215	-	-	80,215
320	Water Treatment Equipment	32,979	-	-	32,979
330	Distribution Reservoirs and Standpipes	28,922	-	-	28,922
331	Transmission and Distribution Mains	180,410	182	-	180,592
333	Services	31,263	-	-	31,263
334	Meters and Meter Installations	27,049	3,180	-	30,229
335	Hydrants	1,839	-	-	1,839
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	17,750	979	-	18,729
341	Transportation Equipment	6,127	758	-	6,885
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	2,621	55	-	2,676
344	Laboratory Equipment	361	-	-	361
345	Power Operated Equipment	4,605	-	-	4,605
346	Communication Equipment	891	19	-	910
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	6,036	-	-	6,036
TOTAL WATER PLANT		\$ 514,195	\$ 5,608	\$ -	\$ 519,803

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Order Adjustments.

W-4(a)
GROUP _____

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Highland County

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 12,374	\$ 12,374	\$ -	\$ -	\$ -	\$ -
302	Franchises	1,259	1,259	-	-	-	-
303	Land and Land Rights	2,803	-	2,803	-	-	-
304	Structures and Improvements	53,576	-	28,117	12,833	5,371	7,255
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-
307	Wells and Springs	23,552	-	23,552	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-
309	Supply Mains	-	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-	-
311	Pumping Equipment	80,215	-	80,215	-	-	-
320	Water Treatment Equipment	32,979	-	-	32,979	-	-
330	Distribution Reservoirs and Standpipes	28,922	-	-	-	28,922	-
331	Transmission and Distribution Mains	180,592	-	-	-	180,592	-
333	Services	31,263	-	-	-	31,263	-
334	Meters and Meter Installations	30,229	-	-	-	30,229	-
335	Hydrants	1,839	-	-	-	1,839	-
336	Backflow Prevention Devices	-	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	-
340	Office Furniture and Equipment	18,729	-	-	-	-	18,729
341	Transportation Equipment	6,885	-	-	-	-	6,885
342	Stores Equipment	-	-	-	-	-	-
343	Tools, Shop and Garage Equipment	2,676	-	-	-	-	2,676
344	Laboratory Equipment	361	-	-	-	-	361
345	Power Operated Equipment	4,605	-	-	-	-	4,605
346	Communication Equipment	910	-	-	-	-	910
347	Miscellaneous Equipment	-	-	-	-	-	-
348	Other Tangible Plant	6,036	-	-	-	-	6,036
TOTAL WATER PLANT		\$ 519,803	\$ 13,633	\$ 134,686	\$ 45,811	\$ 278,215	\$ 47,458

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Highland County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40		2.50%
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Highland County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 7,196	\$ 309	\$ -	\$ 309
302	Franchises	838	31	-	31
304	Structures and Improvements	38,643	1,586	(135)	1,451
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	19,155	785	-	785
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	72,127	4,011	-	4,011
320	Water Treatment Equipment	(26,135)	1,499	-	1,499
330	Distribution Reservoirs and Standpipes	11,950	782	-	782
331	Transmission and Distribution Mains	45,982	4,205	-	4,205
333	Services	16,695	782	-	782
334	Meters and Meter Installations	22,210	1,374	-	1,374
335	Hydrants	804	41	-	41
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	19,108	1,004	458	1,462
341	Transportation Equipment	4,821	697	(217)	480
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	2,532	163	65	228
344	Laboratory Equipment	355	24	-	24
345	Power Operated Equipment	(1,109)	384	17	401
346	Communication Equipment	751	29	-	29
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	6,036	-	-	-
				0	
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 241,958	\$ 17,706	\$ 188	\$ 17,894

* Specify nature of transaction
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Highland County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 7,506
302	Franchises	-	-	-	-	870
304	Structures and Improvements	-	-	-	-	40,095
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	19,940
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	76,137
320	Water Treatment Equipment	-	-	-	-	(24,636)
330	Distribution Reservoirs and Standpipes	-	-	-	-	12,732
331	Transmission and Distribution Mains	-	-	-	-	50,187
333	Services	-	-	-	-	17,476
334	Meters and Meter Installations	-	-	-	-	23,585
335	Hydrants	-	-	-	-	845
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	20,570
341	Transportation Equipment	-	-	-	-	5,301
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	2,760
344	Laboratory Equipment	-	-	-	-	379
345	Power Operated Equipment	-	-	-	-	(709)
346	Communication Equipment	-	-	-	-	779
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	6,036
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 259,852

YEAR OF REPORT
31-Dec-15

UTILITY NAME: LAKE PLACID UTILITIES, INC

SYSTEM NAME / COUNTY : Highland County

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
None		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Highland County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	121	121	38,092
461.2	Sales to Commercial Customers	14	14	37,045
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			-
Total Metered Sales		135	135	\$ 75,137
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		135	135	\$ 75,137
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			231
Total Other Water Revenues				\$ 231
Total Water Operating Revenues				\$ 75,368

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code. Accruals are recorded in account 461.1.

UTILITY NAME: LAKE PLACID UTILITIES, INC

SYSTEM NAME / COUNTY : Highland County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)
601	Salaries and Wages - Employees	\$ 7,892	\$ 699	\$ 699
603	Salaries and Wages - Officers, Directors and Majority Stockholders	558	-	-
604	Employee Pensions and Benefits	2,897	240	240
610	Purchased Water	-	-	-
615	Purchased Power	2,662	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	1,518	253	253
620	Materials and Supplies	3,050	381	381
631	Contractual Services-Engineering	-	-	-
632	Contractual Services - Accounting	345	-	-
633	Contractual Services - Legal	7	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	1	0	0
636	Contractual Services - Other	23,167	2,896	2,896
641	Rental of Building/Real Property	12	-	-
642	Rental of Equipment	-	-	-
650	Transportation Expenses	614	77	77
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	1,167	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	263	33	33
660	Advertising Expense	0	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	2,156	-	-
667	Regulatory Commission Exp.-Other	31	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	201	-	-
675	Miscellaneous Expenses	2,633	329	329
Total Water Utility Expenses		\$ 49,177	\$ 4,908	\$ 4,909

W-10(a)
GROUP _____

UTILITY NAME:

LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

Highland County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 699	\$ 699	\$ 699	\$ 699	\$ 797	\$ 2,899
-	-	-	-	-	558
240	240	240	240	273	1,185
2,662		-		-	-
-		-		-	-
253	253	253	253		
381	381	381	381	381	381
-	-	-	-	-	-
-	-	-	-	-	345
-	-	-	-	-	7
-	-	-	-	-	-
0	0	0	0	0	0
2,896	2,896	2,896	2,896	2,896	2,896
-	-	-	-	-	12
-	-	-	-	-	-
77	77	77	77	77	77
-	-	-	-	-	-
1,167	-	-	-	-	-
-	-	-	-	-	-
33	33	33	33	33	33
					0
					2,156
					31
				201	
329	329	329	329	329	329
\$ 8,737	\$ 4,909	\$ 4,908	\$ 4,909	\$ 4,987	\$ 10,911

W-10(b)
GROUP _____

YEAR OF REPORT
31-Dec-15

UTILITY NAME: LAKE PLACID UTILITIES, INC

SYSTEM NAME / COUNTY : SUN 'N LAKES OF LAKE PLACID / HIGHLANDS

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		0.675	0.014	0.660	0.563
February		0.714	0.015	0.699	0.622
March		0.847	0.032	0.815	0.678
April		0.552	0.012	0.540	0.479
May		0.459	0.010	0.449	0.378
June		0.441	0.009	0.432	0.343
July		0.474	0.010	0.463	0.379
August		0.487	0.010	0.477	0.370
September		0.476	0.010	0.466	0.392
October		0.710	0.131	0.578	0.485
November		0.511	0.012	0.499	0.462
December		0.590	0.013	0.577	0.525
Total for Year		6.934	0.279	6.655	5.675

If water is purchased for resale, indicate the following:

Vendor NONE

Point of delivery NONE

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

NONE

Based on 16hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	200GPM	192,000	GROUNDWATER
WELL #2	200GPM	192,000	GROUNDWATER

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : SUN 'N LAKES OF LAKE PLACID / HIGHLANDS

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.288 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

W-12
GROUP _____
SYSTEM _____

UTILITY NAME: LAKE PLACID UTILITIES, INC

SYSTEM NAME / COUNTY : SUN 'N LAKES OF LAKE PLACID / HIGHLANDS

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	121	121
5/8"	Displacement	1.0	7	7
3/4"	Displacement	1.5		0
1"	Displacement	2.5	4	10
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	3	75
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>213</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).
Use 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 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)

ERC Calculation:

5.675/365/350=44 ECR's

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : SUN 'N LAKES OF LAKE PLACID / HIGHLANDS

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. 823
2. Maximum number of ERCs * which can be served. 823
3. Present system connection capacity (in ERCs *) using existing lines. 823
4. Future connection capacity (in ERCs *) upon service area buildout. 823
5. Estimated annual increase in ERCs *. 0-1
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 500 gpm
7. Attach a description of the fire fighting facilities. One (1) hydrant, hydropneumatic tank and two wells
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

9. When did the company last file a capacity analysis report with the DEP? N/A

10. If the present system does not meet the requirements of DEP rules:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? N/A
- c. When will construction begin? N/A
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? N/A

11. Department of Environmental Protection ID # 6280273

12. Water Management District Consumptive Use Permit # N/A

- a. Is the system in compliance with the requirements of the CUP? N/A
- b. If not, what are the utility's plans to gain compliance? N/A

* An ERC is determined based on the calculation on the bottom of Page W-13.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME: LAKE PLACID UTILITIES, INC

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Unmetered Water Revenues	-		
Total Metered Sales	75,137	75,137	-
Total Fire Protection Revenue	-		-
Other Sales to Public Authorities	-		-
Sales to Irrigation Customers	-		-
Sales for Resale	-		-
Interdepartmental Sales	-		-
Total Other Water Revenue	231	305	(74)
Total Water Operating Revenue	75,368	75,442	(74)
Less: Expense for Purchased Water from FPSC Regulated Utility			-
Net Water Operating Revenues	75,368	75,442	(74)

**LAKE PLACID WASTEWATER
OPERATION
SECTION**

UTILITY NAME: LAKE PLACID UTILITIES, INC

SYSTEM NAME / COUNTY : Highland County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 837,538
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	588,929
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	335,881
252	Advances for Construction	F-20	
Subtotal			\$ (87,272)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 195,749
Subtotal			\$ 108,478
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		6,026
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 114,504
WASTEWATER OPERATING INCOME		S-3	\$ (42)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-0.04%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Highland County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 74,046
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 74,046
401	Operating Expenses	S-10A	\$ 48,210
403	Depreciation Expense	S-6A	26,926
	Less: Amortization of CIAC	S-8A	(9,960)
	Net Depreciation Expense		\$ 16,966
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		3,609
408.11	Property Taxes		2,902
408.12	Payroll Taxes		785
408.13	Other Taxes and Licenses		2
408	Total Taxes Other Than Income		\$ 7,297
409.1	Income Taxes		(16)
410.1	Deferred Federal Income Taxes		482
410.11	Deferred State Income Taxes		1,150
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 74,088
	Utility Operating Income		\$ (42)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		59
420	Allowance for Funds Used During Construction		42
	Total Utility Operating Income		\$ 59

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Highland County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 10,994	\$ -	\$ -	\$ 10,994
352	Franchises	1,250	-	-	1,250
353	Land and Land Rights	21,665	-	-	21,665
354	Structures and Improvements	453,316	1	-	453,317
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	52,933	182	-	53,115
361	Collection Sewers - Gravity	165,155	-	-	165,155
361	Manholes	7,384	-	-	7,384
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	20,511	-	-	20,511
364	Flow Measuring Devices	4,137	-	-	4,137
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	5,169	-	-	5,169
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	-	-
380	Treatment and Disposal Equipment	56,232	-	-	56,232
381	Plant Sewers	382	-	-	382
382	Outfall Sewer Lines	1,940	-	-	1,940
389	Other Plant Miscellaneous Equipment	4,266	-	-	4,266
390	Office Furniture and Equipment	15,581	986	-	16,567
391	Transportation Equipment	6,173	814	-	6,988
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	2	0	-	2
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	579	-	-	579
398	Other Tangible Plant	7,884	-	-	7,884
Total Wastewater Plant		\$ 835,555	\$ 1,984	\$ 0	\$ 837,538

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Order Adjustments.

UTILITY NAME: LAKE PLACID UTILITIES, INC

SYSTEM NAME / COUNTY : Highland County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 10,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	1,250	-	-	-	-	-	-
353	Land and Land Rights	-	21,665	-	-	-	-	-
354	Structures and Improvements	-	-	215,611	237,176	-	-	530
355	Power Generation Equipment	-	-	-	-	-	-	-
360	Collection Sewers - Force	-	53,115	-	-	-	-	-
361	Collection Sewers - Gravity	-	165,155	-	-	-	-	-
361	Manholes	-	7,384	-	-	-	-	-
362	Special Collecting Structures	-	-	-	-	-	-	-
363	Services to Customers	-	20,511	-	-	-	-	-
364	Flow Measuring Devices	-	4,137	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-	-	-
366	Reuse Services	-	-	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-	-
371	Pumping Equipment	-	-	5,169	-	-	-	-
374	Reuse Distribution Reservoirs	-	-	-	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	56,232	-	-	-
381	Plant Sewers	-	-	-	-	382	-	-
382	Outfall Sewer Lines	-	-	-	1,940	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	4,266	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-	16,567
391	Transportation Equipment	-	-	-	-	-	-	6,988
392	Stores Equipment	-	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	-	-	2
394	Laboratory Equipment	-	-	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-	-	-
396	Communication Equipment	-	-	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	-	-	579
398	Other Tangible Plant	-	-	-	-	-	-	7,884
Total Wastewater Plant		\$ 12,244	\$ 271,968	\$ 225,047	\$ 295,347	\$ 382	\$ -	\$ 32,550

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

UTILITY NAME: LAKE PLACID UTILITIES, INC

SYSTEM NAME / COUNTY : Highland County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	50		2.00%
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME:

LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Highland County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO. (a)	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 7,013	\$ 220	\$ -	\$ 220
302	Franchises	1,329	31	-	31
354	Structures and Improvements	362,854	13,809	2,262.7	16,072
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	47,743	1,766	-	1,766
361	Collection Sewers - Gravity	57,701	3,827	-	3,827
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	15,559	540	-	540
364	Flow Measuring Devices	2,472	546	-	546
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	2,405	287	-	287
375	Reuse Transmission and Distribution System	-	-	-	-
380	Treatment and Disposal Equipment	29,980	3,124	-	3,124
381	Plant Sewers	(138)	6	-	6
382	Outfall Sewer Lines	2,111	65	-	65
389	Other Plant Miscellaneous Equipment	237	237	-	237
390	Office Furniture and Equipment	14,215	934	174.7	1,109
391	Transportation Equipment	4,858	707	(184.5)	522
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	1	0	(0.0)	0
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	351	39	(0.3)	38
398	Other Tangible Plant	11,059	788	-	788
Total Depreciable Wastewater Plant in Service		\$ 559,750	\$ 26,926	\$ 2,253	\$ 29,179

* Specify nature of transaction.
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Highland County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 7,233
302	Franchises	-	-	-	-	1,361
354	Structures and Improvements	-	-	-	-	378,926
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	-	49,509
361	Collection Sewers - Gravity	-	-	-	-	61,529
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	16,098
364	Flow Measuring Devices	-	-	-	-	3,018
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	-	-	-	-	2,692
375	Reuse Transmission and Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	33,104
381	Plant Sewers	-	-	-	-	(132)
382	Outfall Sewer Lines	-	-	-	-	2,176
389	Other Plant Miscellaneous Equipment	-	-	-	-	474
390	Office Furniture and Equipment	-	-	-	-	15,323
391	Transportation Equipment	-	-	-	-	5,380
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	1
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	389
398	Other Tangible Plant	-	-	-	-	11,848
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 588,929

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME:

LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Highland County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<u>SEWER CONNECTIONS FEES (NONE)</u>	-	\$ -	\$ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>-</u>

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 185,790
Debits during the year:	
Accruals charged to Account 272	\$ 9,960
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ 9,960
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ -
Balance end of year	\$ <u>195,749</u>

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Highland County

WASTEWATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
None		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

#

LAKE PLACID UTILITIES, INC**YEAR OF REPORT
31-Dec-15**SYSTEM NAME / COUNTY : Highland County**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	-	-	\$ -
Measured Revenues:				
522.1	Residential Revenues	125	125	29,241
522.2	Commercial Revenues	12	12	44,427
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues	137	137	\$ 73,669
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		137	137	\$ 73,668
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			378
Total Other Wastewater Revenues				\$ 378

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
521.1 includes accruals

UTILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY Highland County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	_____	_____ -
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems	_____	_____	_____ -
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>74,046</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

TILITY NAME: LAKE PLACID UTILITIES, INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Highland County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 8,009	\$ 710	\$ 710	\$ 710	\$ 710	\$ 710	\$ 710
703	Salaries and Wages - Officers, Directors and Majority Stockholders	566	-	-	-	-	-	-
704	Employee Pensions and Benefits	2,940	243	243	243	243	243	243
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-	-
715	Purchased Power	3,473	1,158	-	1,158	-	1,158	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	1,541	257	257	257	257	257	257
720	Materials and Supplies	625	78	78	78	78	78	78
731	Contractual Services-Engineering	-	-	-	-	-	-	-
732	Contractual Services - Accounting	350	-	-	-	-	-	-
733	Contractual Services - Legal	7	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	1	0	0	0	0	0	0
736	Contractual Services - Other	23,513	2,939	2,939	2,939	2,939	2,939	2,939
741	Rental of Building/Real Property	13	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-	-
750	Transportation Expenses	624	78	78	78	78	78	78
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	1,184	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	267	33	33	33	33	33	33
760	Advertising Expense	0	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	2,188	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	32	-	-	-	-	-	-
770	Bad Debt Expense	204	-	-	-	-	-	-
775	Miscellaneous Expenses	2,671	334	334	334	334	334	334
Total Wastewater Utility Expenses		\$ 48,210	\$ 5,830	\$ 4,673	\$ 5,830	\$ 4,673	\$ 5,830	\$ 4,672

UTILITY NAME:

LAKE PLACID UTILITIES, INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

Highland County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
(a)	(b)						
701	Salaries and Wages - Employees	\$ 809	\$ 2,942	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	566	-	-	-	-
704	Employee Pensions and Benefits	277	1,203	-	-	-	-
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals						
720	Materials and Supplies	78	78	-	-	-	-
731	Contractual Services-Engineering	-	-	-	-	-	-
732	Contractual Services - Accounting	-	350	-	-	-	-
733	Contractual Services - Legal	-	7	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	0	0	-	-	-	-
736	Contractual Services - Other	2,939	2,939	-	-	-	-
741	Rental of Building/Real Property	-	13	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	78	78	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	1,184	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	33	33	-	-	-	-
760	Advertising Expense		1				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		2,188				
767	Regulatory Commission Exp.-Other	-	32	-	-	-	-
770	Bad Debt Expense	204					
775	Miscellaneous Expenses	334	334	-	-	-	-
Total Wastewater Utility Expenses		\$ 5,937	\$ 10,765	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: LAKE PLACID UTILITIES, INC

SYSTEM NAME / COUNTY : SUN 'N LAKES OF LAKE PLACID / HIGHLANDS

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	125	125
5/8"	Displacement	1.0	4	4
3/4"	Displacement	1.5		0
1"	Displacement	2.5	4	10
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	3	75
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
** Dee Ann Estates (70 units + clubhouse) served through 2" meter as of July 2007. Total Wastewater System Meter Equivalents				<u>222</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation: $6.013/365/280=59 \text{ ERC's}$
--

UTILITY NAME: LAKE PLACID UTILITIES, INC

SYSTEM NAME / COUNTY : SUN 'N LAKES OF LAKE PLACID / HIGHLANDS

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.090 mgd		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Marolf		
Type (2)	Ext. Aeration		
Hydraulic Capacity	0.100 mgd		
Average Daily Flow	0.016 mgd		
Total Gallons of Wastewater Treated	6.013 mg		
Method of Effluent Disposal	Perc Ponds		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: LAKE PLACID UTILITIES, INC

SYSTEM NAME / COUNTY : SUN 'N LAKES OF LAKE PLACID / HIGHLANDS

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 222

2. Maximum number of ERCs* which can be served 321

3. Present system connection capacity (in ERCs*) using existing lines 134

4. Future connection capacity (in ERCs*) upon service area buildout 321

5. Estimated annual increase in ERCs* 0-5

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reus provided to each, if known. None

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No
If so, when? N/A

9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement? N/A

10. When did the company last file a capacity analysis report with the DEP? 2015

11. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP? N/A
c. When will construction begin? N/A
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA014386

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME: LAKE PLACID UTILITIES, INC

	(A)	(B)	(C)	(D)
Accounts		Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:				
Total Flat-Rate Revenues		-		0
Total Measured Revenues		73,669	73,669	0
Revenues from Public Authorities		-		
Revenues from Other Systems		-		
Interdepartmental Revenues		-		
Total Other Wastewater Revenues		378	305	74
Reclaimed Water Sales				
Total Wastewater Operating Revenue		74,047	73,973	73
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues		74,047	73,973	73

**LONGWOOD FINANCIAL
SECTION**

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT
31-Dec-15

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 4,408,660	\$ 5,084,039
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,264,588	2,532,920
Net Plant			\$ 2,144,073	\$ 2,551,120
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(328)	(321)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,143,744	\$ 2,550,798
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	-	-
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	80,724	80,125
145	Accounts Receivable from Associated Companies	F-12	896,998	635,064
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		321	338
161	Stores Expense		-	-
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 978,043	\$ 715,527

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	3,598	3,598
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		(1,238)	-
Total Deferred Debits			\$ 2,360	\$ 3,598
TOTAL ASSETS AND OTHER DEBITS			\$ 3,124,147	\$ 3,269,924

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		1,496,183	1,496,183
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	1,424,261	1,526,414
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 2,921,444	\$ 3,022,597
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	1,468,997	1,468,997
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ 1,468,997	\$ 1,468,997
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		33,908	103,829
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	(1,990,378)	(1,990,378)
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		9,741	9,980
236	Accrued Taxes		55,278	18,721
237	Accrued Interest	F-19	3,398	3,723
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ (1,888,053)	\$ (1,854,125)

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		4,501	3,112
Total Deferred Credits			\$ <u>4,501</u>	\$ <u>3,112</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ <u>-</u>	\$ <u>-</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 1,675,196	\$ 1,675,196
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,660,617	1,710,827
Total Net C.I.A.C.			\$ <u>14,579</u>	\$ <u>(35,632)</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 518,720	\$ 518,570
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		92,962	146,397
Total Accumulated Deferred Income Tax			\$ <u>611,682</u>	\$ <u>664,967</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>3,124,147</u>	\$ <u>3,269,916</u>

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 796,462	\$ 801,160
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 796,462	\$ 801,160
401	Operating Expenses	F-3(b)	\$ 411,722	\$ 418,642
403	Depreciation Expense:	F-3(b)	\$ 162,428	\$ 159,882
	Less: Amortization of CIAC	F-22	(50,206)	(50,210)
Net Depreciation Expense			\$ 112,223	\$ 109,672
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	89,295	88,175
409	Current Income Taxes	W/S-3	9,634	(2,650)
410.10	Deferred Federal Income Taxes	W/S-3	6,762	53,852
410.11	Deferred State Income Taxes	W/S-3	(620)	2,701
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 629,016	\$ 670,391
Net Utility Operating Income			\$ 167,446	\$ 130,769
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		121	715
420	Allowance for Funds Used During Construction		(115)	(6,148)
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 167,566	\$ 131,484

* For each account, Column e should agree with Cloum f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ -	\$ 801,160	\$ -
\$ -	\$ 801,160	\$ -
\$ -	\$ 418,642	\$ -
-	159,882	-
-	(50,210)	-
\$ -	\$ 109,672	\$ -
-	-	-
-	-	-
-	88,175	-
-	(2,650)	-
-	53,852	-
-	2,701	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 670,391	\$ -
\$ -	\$ 130,769	\$ -
-	-	-
-	-	-
-	715	-
-	(6,148)	-
\$ -	\$ 131,484	\$ -

* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 167,566	\$ 131,484
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		27,394	26,328
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ 27,394	\$ 26,328
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 49,265	\$ 55,666
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 49,265	\$ 55,666
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 145,695	\$ 102,146

Explain Extraordinary Income:
 NONE

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-16

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ -	\$ 4,589,464
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	-	2,532,920
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	-	1,675,196
252	Advances for Construction	F-20	-	-
Subtotal			\$ -	\$ 381,349
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	-	1,710,827
Subtotal			\$ -	\$ 2,092,176
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		-	52,330
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
RATE BASE			\$ _____	\$ _____
NET UTILITY OPERATING INCOME			\$ _____	\$ _____
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			_____	6.10%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 793,793	37.06%	11.13%	4.12%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	673,242	31.43%	6.65%	2.09%
Short Term Debt	-	0.00%	0.00%	0.00%
Customer Deposits	9,980	0.47%	2.00%	0.01%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	664,967	31.04%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 2,141,982	100.00%		6.22%

1 If the utility's capital structure is not used, explain which capital structure is used.

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>11.13%</u>
Commission order approving Return on Equity:	<u>PSC-10-0407-PAA-SU</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

UTILITIES INC OF LONGWOOD

<p>YEAR OF REPORT 31-Dec-15</p>
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**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 212,231,000	\$			\$ (211,437,207)	\$ 793,793
Preferred Stock	-					-
Long Term Debt	180,000,000				(179,326,758)	673,242
Short Term Debt	-				-	-
Customer Deposits	9,980					9,980
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	664,967					664,967
Other (Explain) Short Term Debt	-				-	-
Total	\$ 392,905,947	\$			\$ (390,763,965)	\$ 2,141,982

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT
31-Dec-15

UTILITY PLANT
ACCOUNTS 101 - 106

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ -	\$ 4,589,464	\$	\$ 4,589,464
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	-	494,575		494,575
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ -	\$ 5,084,039	\$ -	\$ 5,084,039

UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ -	(369)		(369)
	Total Plant Acquisition Adjustments	\$ -	\$ (369)	\$ -	\$ (369)
115	Beginning Bal	\$	\$ -	\$ -	\$ -
	Accumulated Amortization				
	Accruals charged during year	-	48		48
	Total Accumulated Amortization	\$ -	\$ 48	\$ -	\$ 48
	Net Acquisition Adjustments	\$ -	\$ (321)	\$ -	\$ (321)

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT
31-Dec-15

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ -	2,402,272	\$ -	\$ 2,402,272
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	\$ 159,882	\$ -	\$ 159,882
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				
				-
Salvage				-
Other Credits (Specify):				
				-
Total Credits	\$ -	\$ 159,882	\$ -	\$ 159,882
Debits during year:				
Book cost of plant retired	-	12,527		12,527
Cost of Removal	-	16,708		16,708
Other Debits (specify):				
				-
Total Debits	\$ -	\$ 29,235	\$ -	\$ 29,235
Balance end of year	\$ -	\$ 2,532,920	\$ -	\$ 2,532,920
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$			
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):				
	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				
				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

- 1 Account 108 for Class B utilities.
- 2 Not applicable for Class B utilities.
- 3 Account 110 for Class B utilities.

UTILITY NAME: UTILITIES INC OF LONGWOOD

REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
RATE CASE	\$ _____	_____	\$ _____ 0
	_____	_____	_____
	_____	_____	_____
Total	\$ _____	_____	\$ _____ 0

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
 Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ _____ -
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): NONE	\$ _____ -

Total Special Deposits	\$ _____ -
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ _____ -

Total Other Special Deposits	\$ _____ -

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): NONE <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Utility Investment		\$ _____ -
OTHER INVESTMENTS (Account 125): NONE <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Other Investment		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE <hr/> <hr/> <hr/> <hr/>	_____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Special Funds		\$ _____ -

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ -
Wastewater	91,230
Other	_____
Total Customer Accounts Receivable	\$ 91,230
OTHER ACCOUNTS RECEIVABLE (Account 142):	
_____	\$ _____
_____	_____
_____	_____
Total Other Accounts Receivable	\$ -
NOTES RECEIVABLE (Account 144):	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ -
Total Accounts and Notes Receivable	\$ 91,230
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ (6,314)
Provision for uncollectibles for current year	\$ (4,791)
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
Total Additions	\$ (4,791)
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
Total accounts written off	\$ -
Balance end of year	\$ (11,105)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ 80,125

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ -

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
RATE CASE	\$ -	\$ 3,598
Total Deferred Rate Case Expense	\$ -	\$ 3,598
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
OTHER DEFERRED MAINTENANCE (NONE)	\$ -	\$ -
Total Other Deferred Debits	\$ -	\$ -
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
NONE	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ -	\$ 3,598

UTILITY NAME:

UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share		1
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0
REFERRED STOCK		
Par or stated value per share		0
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 1,424,268
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ -
	Debits: _____	\$ _____
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ 102,146
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
	Total Retained Earnings	\$ <u>1,526,414</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 1,468,997
Total	\$ 1,468,997

**OTHER LONG-TERM DEBT
ACCOUNT 224**

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	0		60,191	60,191	-
Total Account 237.1	\$ -		\$ 60,191	\$ 60,191	\$ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ 3,398		\$ 325	\$ -	\$ 3,723
	-				-
	-				-
Total Account 237.2	\$ 3,398		\$ 325	\$ -	\$ 3,723
Total Account 237 (1)	\$ 3,398		\$ 60,516	\$ 60,191	\$ 3,723
INTEREST EXPENSED: Total accrual Account 237			\$ 60,191	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest. (2) Must agree to F-3 (c), Current Year Interest Expense	
Short Term Interest Expense			1,623		
Interest During Construction			(6,148)		
Net Interest Expensed to Account No. 427 (2)			\$ 55,666		

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$ -		\$ -	\$ -	\$ -
Total	\$ -		\$ -	\$ -	\$ -

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ <u>_____</u>	\$ <u>_____ -</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ <u>_____</u>	\$ <u>_____ -</u>
TOTAL OTHER DEFERRED CREDITS	\$ <u>_____</u>	\$ <u>_____ -</u>

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>1,675,196</u>	\$ _____ -	\$ <u>1,675,196</u>
Add credits during year:	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Less debit charged during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Contribution In Aid of Construction	\$ _____ -	\$ <u>1,675,196</u>	\$ _____ -	\$ <u>1,675,196</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>1,660,617</u>	\$ _____ -	\$ <u>1,660,617</u>
Debits during the year:	\$ _____ -	\$ <u>50,210</u>	\$ _____ -	\$ <u>50,210</u>
Credits during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____ -	\$ <u>1,710,827</u>	\$ _____ -	\$ <u>1,710,827</u>

UTILITY NAME:

UTILITIES INC OF LONGWOOD

YEAR OF REPORT
31-Dec-15

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 102,146
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Amortization ITC		0
Current FIT		(197)
Current SIT		(2,454)
Deferred FIT		53,852
Deferred SIT		2,701
AFUDC - CY book equity amortization		1,071
Fines & penalties		907
Political contributions		
Meals & entertainment		120
Book depreciation (depr.paa,cia)		106,830
Deferred maintenance - CY amortization		
Deferred rate case - CY amortization		
Miscellaneous reserves		
Organization costs - CY amortization		1,771
Bad debt reserves		4,791
Book PAA - CY amortization		(7)
Book gain/(loss) on sale of assets		(715)
Net operating loss carryforward		
Post audit net income adjustments		(1,585)
Income recorded on books not included in return:		
AFUDC - CY book equity portion		(3,174)
Deduction on return not charged against book income:		
Tax depreciation		(99,030)
Deferred maintenance - CY additions		
Deferred rate case - CY additions		
Tax gain/(loss) on sale of assets		(6,177)
Utilization of net operating loss carryforward		(151,587)
State income tax		(9,269)
Federal tax net income		\$ (0)
Computation of tax :		
	(0)	
	34%	
	(0.03)	

WATER OPERATING SECTION

Note: This utility is a wastewater only service; therefore, Pages W-1 through W-14 have been omitted from this report.

**LONGWOOD WASTEWATER
OPERATION
SECTION**

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 4,589,464
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	2,532,919
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	1,675,196
252	Advances for Construction	F-20	
Subtotal			\$ 381,349
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 1,710,827
Subtotal			\$ 2,092,176
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		52,330
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 2,144,507
WASTEWATER OPERATING INCOME		S-3	\$ 130,769
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>6.10%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: UTILITIES INC OF LONGWOOD

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 801,160
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 801,160
401	Operating Expenses	S-10A	\$ 418,642
403	Depreciation Expense	S-6A	159,882
	Less: Amortization of CIAC	S-8A	(50,210)
	Net Depreciation Expense		\$ 109,672
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		36,051
408.11	Property Taxes		42,498
408.12	Payroll Taxes		9,605
408.13	Other Taxes and Licenses		21
408	Total Taxes Other Than Income		\$ 88,175
409.1	Income Taxes		(2,650)
410.1	Deferred Federal Income Taxes		53,852
410.11	Deferred State Income Taxes		2,701
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 670,391.16
	Utility Operating Income		\$ 130,769
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		715
420	Allowance for Funds Used During Construction		-
	Total Utility Operating Income		\$ 131,484

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 88,546	\$ -	\$ -	\$ 88,546
352	Franchises	52	0		52
353	Land and Land Rights	229,139	(1)		229,138
354	Structures and Improvements	2,011,834	24,616	7,116	2,029,335
355	Power Generation Equipment	445	-		445
360	Collection Sewers - Force	23,870	1,204		25,074
361	Collection Sewers - Gravity	800,860	4,684		805,545
361	Manholes	304,261	20,519		324,780
362	Special Collecting Structures	-	-		-
363	Services to Customers	80,288	0		80,288
364	Flow Measuring Devices	1,240	-		1,240
365	Flow Measuring Installations	-	-		-
366	Reuse Services	-	-		-
367	Reuse Meters and Meter Installations	-	-		-
370	Receiving Wells	5,734	-		5,734
371	Pumping Equipment	(998)	872	623	(749)
374	Reuse Distribution Reservoirs	11,333	0		11,333
375	Reuse Transmission and Distribution System	393	(0)		393
380	Treatment and Disposal Equipment	559,681	7,527	1,470	565,738
381	Plant Sewers	17,134	9,831		26,965
382	Outfall Sewer Lines	3,902	(0)	3,318	584
389	Other Plant Miscellaneous Equipment	11,287	-		11,287
390	Office Furniture and Equipment	222,273	601		222,874
391	Transportation Equipment	78,730	5,151		83,881
392	Stores Equipment	-	-		-
393	Tools, Shop and Garage Equipment	21,201	258		21,459
394	Laboratory Equipment	3,127	-		3,127
395	Power Operated Equipment	1,579	686		2,264
396	Communication Equipment	7,210	(4)		7,206
397	Miscellaneous Equipment	14,931	-		14,931
398	Other Tangible Plant	27,992	-		27,992
Total Wastewater Plant		\$ 4,526,045	\$ 75,946	\$ 12,527	\$ 4,589,464

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Order Adjustments.

UTILITY NAME: UTILITIES INC OF LONGWOOD

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 88,546	\$	\$	\$	\$	\$	\$
352	Franchises	52						
353	Land and Land Rights		229,138	-	-	-	-	-
354	Structures and Improvements		7,550	723,608	1,308,362	-	-	(10,186)
355	Power Generation Equipment		445	-	-	-	-	-
360	Collection Sewers - Force		25,074					
361	Collection Sewers - Gravity		805,545					
361	Manholes		324,780					
362	Special Collecting Structures		-					
363	Services to Customers		80,288					
364	Flow Measuring Devices		1,240					
365	Flow Measuring Installations		-					
366	Reuse Services		-					
367	Reuse Meters and Meter Installations		-					
370	Receiving Wells			5,734				
371	Pumping Equipment			(749)				
374	Reuse Distribution Reservoirs			11,333				
375	Reuse Transmission and Distribution System			393				
380	Treatment and Disposal Equipment				565,738			
381	Plant Sewers					26,965		
382	Outfall Sewer Lines				584			
389	Other Plant Miscellaneous Equipment			2,378	8,909			
390	Office Furniture and Equipment							222,874
391	Transportation Equipment							83,881
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							21,459
394	Laboratory Equipment							3,127
395	Power Operated Equipment							2,264
396	Communication Equipment							7,206
397	Miscellaneous Equipment							14,931
398	Other Tangible Plant							27,992
	Total Wastewater Plant	\$ 88,598	\$ 1,474,061	\$ 742,697	\$ 1,883,593	\$ 26,965	\$ -	\$ 373,549

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

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	50		2.00%
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO. (a)	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 24,675	\$ 1,771	\$ -	\$ 1,771
302	Franchises	10	-	-	-
354	Structures and Improvements	1,081,739	70,095	-	70,095
355	Power Generation Equipment	165	22	-	22
360	Collection Sewers - Force	6,141	825	-	825
361	Collection Sewers - Gravity	543,054	28,098	-	28,098
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	34,532	2,113	-	2,113
364	Flow Measuring Devices	806	248	-	248
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	3,536	191	-	191
371	Pumping Equipment	(50,130)	(43)	-	(43)
375	Reuse Transmission and Distribution System	808	315	-	315
380	Treatment and Disposal Equipment	441,225	31,265	-	31,265
381	Plant Sewers	(9,436)	636	-	636
382	Outfall Sewer Lines	33	75	-	75
389	Other Plant Miscellaneous Equipment	650	627	-	627
390	Office Furniture and Equipment	205,449	12,061	-	12,061
391	Transportation Equipment	61,952	8,658	-	8,658
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	19,482	969	-	969
394	Laboratory Equipment	3,376	208	-	208
395	Power Operated Equipment	504	136	-	136
396	Communication Equipment	12,105	505	-	505
397	Miscellaneous Equipment	19,927	995	-	995
398	Other Tangible Plant	1,668	111	-	111
Total Depreciable Wastewater Plant in Service		\$ 2,402,272	\$ 159,882	\$ -	\$ 159,882

* Specify nature of transaction.
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 26,446
302	Franchises	-	-	(1)	(1)	11
354	Structures and Improvements	7,116	-	1,361	8,477	1,143,357
355	Power Generation Equipment	-	-	-	-	187
360	Collection Sewers - Force	-	-	-	-	6,966
361	Collection Sewers - Gravity	-	-	-	-	571,153
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	36,645
364	Flow Measuring Devices	-	-	-	-	1,054
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	3,727
371	Pumping Equipment	623	-	4,112	4,735	(54,908)
0	Reuse Transmission and	-	-	-	-	-
375	Distribution System	-	-	-	-	1,124
380	Treatment and Disposal Equipment	1,470	-	-	1,470	471,020
381	Plant Sewers	-	-	-	-	(8,800)
382	Outfall Sewer Lines	3,318	-	-	3,318	(3,210)
389	Other Plant Miscellaneous Equipment	-	-	1,277	1,277	0
390	Office Furniture and Equipment	-	-	8,601	8,601	208,909
391	Transportation Equipment	-	-	6,028	6,028	64,582
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	(367)	(367)	20,818
394	Laboratory Equipment	-	-	-	-	3,585
395	Power Operated Equipment	-	-	-	-	640
396	Communication Equipment	-	-	(214)	(214)	12,824
397	Miscellaneous Equipment	-	-	-	-	20,922
398	Other Tangible Plant	-	-	(4,089)	(4,089)	5,868
Total Depreciable Wastewater Plant in Service		\$ 12,527	\$ -	\$ 16,708	\$ 29,235	\$ 2,532,919

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	-	-	\$ -
Measured Revenues:				
522.1	Residential Revenues	1,619	1,619	687,311
522.2	Commercial Revenues	106	106	104,546
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues	1,725	1,725	\$ 791,857
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		<u>1,725</u>	<u>1,725</u>	\$ <u>791,857</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			4,269
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			5,034
Total Other Wastewater Revenues				\$ 9,303

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
521.1 includes accruals

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY Seminole County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____ -
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems	_____	_____	_____ -
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>801,160</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES- OPERATIONS	COLLECTION EXPENSES- MAINTENANCE	PUMPING EXPENSES - OPERATIONS	PUMPING EXPENSES - MAINTENANCE	TREATMENT & DISPOSAL EXPENSES - OPERATIONS	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 143,973	\$ 16,601	\$ 16,601	\$ 16,601	\$ 16,601	\$ 16,601	\$ 16,601
703	Salaries and Wages - Officers, Directors and Majority Stockholders	6,900	-	-	-	-	-	-
704	Employee Pensions and Benefits	35,969	3,958	3,958	3,958	3,958	3,958	3,958
710	Purchased Sewage Treatment	726	-	-	-	-	726	-
711	Sludge Removal Expense	20,625	-	-	-	-	20,625	-
715	Purchased Power	91,965	30,655	-	30,655	-	30,655	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	17,517	2,919	2,919	2,919	2,919	2,919	2,919
720	Materials and Supplies	12,137	1,517	1,517	1,517	1,517	1,517	1,517
731	Contractual Services-Engineering	-	-	-	-	-	-	-
732	Contractual Services - Accounting	4,282	-	-	-	-	-	-
733	Contractual Services - Legal	89	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	5,376	672	672	672	672	672	672
741	Rental of Building/Real Property	155	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-	-
750	Transportation Expenses	7,629	954	954	954	954	954	954
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	14,495	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	3,261	407	408	408	408	408	408
760	Advertising Expense	5	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	387	-	-	-	-	-	-
770	Bad Debt Expense	9,571	-	-	-	-	-	-
775	Miscellaneous Expenses	43,578	5,447	5,447	5,447	5,447	5,447	5,447
Total Wastewater Utility Expenses		\$ 418,642	\$ 63,131	\$ 32,476	\$ 63,131	\$ 32,476	\$ 84,482	\$ 32,476

*Purchased treatment moved to Misc Exp

UTILITY NAME: UTILITIES INC OF LONGWOOD

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 9,897	\$ 34,469	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	6,900	-	-	-	-
704	Employee Pensions and Benefits	2,359	9,863	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	1,517	1,517	-	-	-	-
731	Contractual Services-Engineering	-	-	-	-	-	-
732	Contractual Services - Accounting	-	4,282	-	-	-	-
733	Contractual Services - Legal	-	89	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	672	672	-	-	-	-
741	Rental of Building/Real Property	-	155	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	954	954	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	14,495	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	408	408	-	-	-	-
760	Advertising Expense	-	5	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	-	387	-	-	-	-
770	Bad Debt Expense	9,571	-	-	-	-	-
775	Miscellaneous Expenses	5,447	5,447	-	-	-	-
Total Wastewater Utility Expenses		\$ 30,825	\$ 79,643	\$ -	\$ -	\$ -	\$ -

*Purchased treatment moved to Misc Exp

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY SHADOW HILLS / SEMINOLE

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.470 mgd		
Basis of Permit Capacity (1)	AADF	_____ #	_____
Manufacturer	Davco	_____	_____
Type (2)	Step Feed Aeration	_____	_____
Hydraulic Capacity	0.500 mgd	_____	_____
Average Daily Flow	0.339 mgd	_____	_____
Total Gallons of Wastewater Treated	123.66	_____	_____
Method of Effluent Disposal	Perc Ponds	_____	_____

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

#

UTILITY NAME: UTILITIES INC OF LONGWOOD

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY SHADOW HILLS / SEMINOLE

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served _____ 1,848 _____ #
2. Maximum number of ERCs* which can be served _____ 2,352 _____
3. Present system connection capacity (in ERCs*) using existing lines _____ 1,852 _____
4. Future connection capacity (in ERCs*) upon service area buildout _____ 1,852 _____
5. Estimated annual increase in ERCs* _____ 0 _____
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2016: 1) Initiate an investigation of sources of inflow and infiltration followed by capital improvements if
deficiencies are found.
2) Investigate alternatives to the replacement of EQ tank.
7. If the utility uses reuse as a means of effluent disposal, attach 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? _____ No _____
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? _____ No _____
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? _____ 2013 _____
11. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP? _____ N/A _____ #
c. When will construction begin? _____ N/A _____
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? _____ N/A _____
12. Department of Environmental Protection ID # _____ FLA011105 _____

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME:

UTILITIES INC OF LONGWOOD

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Total Flat-Rate Revenues			
Total Measured Revenues	791,857	791,857	0
Revenues from Public Authorities	-		
Revenues from Other Systems	-		
Interdepartmental Revenues	-		
Total Other Wastewater Revenues	9,303	9,303	0
Reclaimed Water Sales			
Total Wastewater Operating Revenue	801,160	801,160	0
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			
Net Wastewater Operating Revenues	801,160	801,160	0

**CYPRESS LAKES FINANCIAL
SECTION**

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 6,540,523	\$ 6,658,819
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,991,979	3,188,892
Net Plant			\$ 3,548,544	\$ 3,469,927
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(352,530)	(344,993)
116 *	Other Utility Plant Adjustments		197,504	197,504
Total Net Utility Plant			\$ 3,393,518	\$ 3,322,438
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$ -	\$ -
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	3,250	-
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	122,961	140,227
145	Accounts Receivable from Associated Companies	F-12	1,260,445	1,568,279
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		2,638	2,900
161	Stores Expense		-	-
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 1,389,295	\$ 1,711,406

* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	56,783	27,176
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ 56,783	\$ 27,176
TOTAL ASSETS AND OTHER DEBITS			\$ 4,839,596	\$ 5,061,020

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		2,669,067	2,769,067
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	340,539	463,288
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 3,010,606	\$ 3,232,356
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	1,632,875	1,632,875
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ 1,632,875	\$ 1,632,875
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		26,785	21,125
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	(1,249,541)	(1,249,541)
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		13,623	11,565
236	Accrued Taxes		59,045	27,932
237	Accrued Interest	F-19	1,364	1,851
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ (1,148,724)	\$ (1,187,069)

* Not Applicable for Class B Utilities

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ -	\$ -
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 1,918,128	\$ 1,942,893
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	726,364	783,687
Total Net C.I.A.C.			\$ 1,191,765	\$ 1,159,206
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 187,062	\$ 216,259
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(33,987)	7,394
Total Accumulated Deferred Income Tax			\$ 153,075	\$ 223,654
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 4,839,596	\$ 5,061,022

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 1,013,956	\$ 1,036,078
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 1,013,956	\$ 1,036,078
401	Operating Expenses	F-3(b)	\$ 518,138	\$ 540,497
403	Depreciation Expense:	F-3(b)	\$ 243,227	\$ 231,338
	Less: Amortization of CIAC	F-22	(56,495)	(57,323)
Net Depreciation Expense			\$ 186,732	\$ 174,014
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	(7,537)	(7,537)
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	69,646	73,782
409	Current Income Taxes	W/S-3	4,192	(177)
410.10	Deferred Federal Income Taxes	W/S-3	17,516	67,843
410.11	Deferred State Income Taxes	W/S-3	6,902	2,689
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 795,590	\$ 851,110
Net Utility Operating Income			\$ 218,366	\$ 184,967
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		-	-
420	Allowance for Funds Used During Construction		165	763
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 218,531	\$ 185,730

* For each account, Column e should agree with Cloum f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 367,625	\$ 668,452	\$ -
\$ 367,625	\$ 668,452	\$ -
\$ 225,937	\$ 314,560	\$ -
71,313 <u>(18,671)</u>	160,025 <u>(38,652)</u>	-
\$ 52,642	\$ 121,372	\$ -
<u>(7,537)</u>	-	-
-	-	-
<u>37,068</u>	<u>36,714</u>	-
<u>(89)</u>	<u>(88)</u>	-
<u>34,084</u>	<u>33,758</u>	-
<u>1,351</u>	<u>1,338</u>	-
-	-	-
-	-	-
-	-	-
\$ 343,456	\$ 507,655	\$ -
\$ 24,169	\$ 160,798	\$ -
-	-	-
-	-	-
-	-	-
<u>383</u>	<u>380</u>	-
\$ 24,553	\$ 161,177	\$ -

* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 218,531	\$ 185,730
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		-	-
421	Nonutility Income		170	1,055
426	Miscellaneous Nonutility Expenses		(26)	(26)
Total Other Income and Deductions			\$ 144	\$ 1,028
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes			
410.2	Provision for Deferred Income Taxes			
411.2	Provision for Deferred Income Taxes - Credit			
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 65,970	\$ 64,013
428	Interest Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 65,970	\$ 64,013
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 152,705	\$ 122,745

Explain Extraordinary Income:
 NONE

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,039,399	\$ 2,039,399
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>1,557,709</u>	<u>1,631,183</u>
110	Accumulated Amortization	F-8	<u>-</u>	<u>-</u>
271	Contributions In Aid of Construction	F-22	<u>623,428</u>	<u>1,319,465</u>
252	Advances for Construction	F-20	<u>-</u>	<u>-</u>
Subtotal			\$ <u>(141,737)</u>	\$ <u>1,668,771</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	245,533	538,154
Subtotal			\$ <u>103,796</u>	\$ <u>2,206,925</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7		<u>-</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		<u>-</u>
	Working Capital Allowance (3)		<u>28,242</u>	<u>39,320</u>
	Other (Specify): _____ _____ _____			
RATE BASE			\$ <u><u>132,038</u></u>	\$ <u><u>2,246,245</u></u>
NET UTILITY OPERATING INCOME			\$ <u><u>24,169</u></u>	\$ <u><u>160,798</u></u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u><u>18.30%</u></u>	<u><u>7.16%</u></u>

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 1,157,323	48.69%	11.45%	5.57%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	981,563	41.29%	6.69%	2.76%
Short Term Debt	2,895	0.12%	2.72%	0.00%
Customer Deposits	11,565	0.49%	2.00%	0.01%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	223,654	9.41%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ <u>2,377,001</u>	<u>100.00%</u>		<u>8.34%</u>

1 If the utility's capital structure is not used, explain which capital structure is used.

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>11.45%</u>
Commission order approving Return on Equity:	<u>PSC-07-0912-AS-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 212,231,000	\$			\$ (211,073,677)	\$ 1,157,323
Preferred Stock	-					-
Long Term Debt	180,000,000				(179,018,437)	981,563
Short Term Debt	530,949				(528,054)	2,895
Customer Deposits	11,565					11,565
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	223,654					223,654
Other (Explain) Short Term Debt	-				-	-
Total	\$ 392,997,168	\$			\$ (390,620,167)	\$ 2,377,001

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 2,039,399	\$ 4,619,420	\$ _____	\$ 6,658,819
102	Utility Plant Leased to Other	_____	_____	_____	-
103	Property Held for Future Use	-	-	_____	-
104	Utility Plant Purchased or Sold	_____	_____	_____	-
105	Construction Work in Progress	(835)	835	_____	0
106	Completed Construction Not Classified	_____	_____	_____	-
	Total Utility Plant	\$ 2,038,564	\$ 4,620,255	\$ -	\$ 6,658,819

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ (395,061)	-	_____	(395,061)
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ (395,061)	\$ -	\$ -	\$ (395,061)
115	Beginning Bal	\$ 42,531	\$ _____	\$ _____	\$ 42,531
	Accumulated Amortization	_____	_____	_____	_____
	Accruals charged during year	7,537	-	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ 50,068	\$ -	\$ -	\$ 50,068
	Net Acquisition Adjustments	\$ (344,993)	\$ -	\$ -	\$ (344,993)

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 1,481,805	\$ 1,510,174	\$ -	\$ 2,991,979
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 71,313	\$ 160,025	\$ -	\$ 231,338
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				-
	386,202	-		386,202
Salvage				-
Other Credits (Specify):				-
Total Credits	\$ 457,514	\$ 160,025	\$ -	\$ 617,539
Debits during year:				
Book cost of plant retired	791	16,579		17,370
Cost of Removal	380,819	22,437		403,256
Other Debits (specify):				
Acting adjustments mandated by FPSC				-
Total Debits	\$ 381,610	\$ 39,016	\$ -	\$ 420,626
Balance end of year	\$ <u>1,557,709</u>	\$ <u>1,631,183</u>	\$ <u>-</u>	\$ <u>3,188,892</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -			
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):				
	-	-		-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

- 1 Account 108 for Class B utilities.
- 2 Not applicable for Class B utilities.
- 3 Account 110 for Class B utilities.

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
060257WS	\$ _____	_____	\$ 29,607
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 29,607

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ -
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): City of Lakeland Deposit	\$ -
_____	_____
_____	_____
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ -
_____	_____
_____	_____
Total Other Special Deposits	\$ -

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Investment in Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Utility Investment		\$ _____ -
OTHER INVESTMENTS (Account 125): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Investment		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE		\$ _____ -
_____		_____
_____		_____
_____		_____
_____		_____
Total Special Funds		\$ _____ -

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 70,704	
Wastewater	70,028	
Other		
Total Customer Accounts Receivable		\$ 140,732
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ <u>140,732</u>
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ (235)	
Provision for uncollectibles for current year	\$ (270)	
Collection of accounts previously written off		
Utility Accounts		
Others		

Total Additions	\$ (270)	
Deduct accounts written off during year:		
Utility Accounts		
Others		

Total accounts written off	\$ -	
Balance end of year		\$ <u>(505)</u>
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ <u>140,227</u>

UTILITY NAME: CYPRESS LAKES UTILITIES INC

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ -

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>RATE CASE</u>	\$ <u>29,607</u>	\$ <u>27,176</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>29,607</u>	\$ <u>27,176</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE</u>	\$ <u>-</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>-</u>	\$ <u>-</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u>-</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>29,607</u>	\$ <u>27,176</u>

UTILITY NAME:

CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share		1
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0
REFERRED STOCK		
Par or stated value per share		0
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 340,539
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ -
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income {income/(loss)}	\$ 122,750
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>463,288</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 1,632,875
Total	\$ <u>1,632,875</u>

OTHER LONG-TERM DEBT
ACCOUNT 224

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>-</u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): NONE			\$ -
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
Total Account 232			\$ _____
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE			\$ -
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
	_____ %	_____	_____
Total Account 234			\$ _____

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (1,249,541)

Total	\$ (1,249,541)

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____

UTILITIES INC INTERCOMPANY INTEREST	0		62,136	62,136	-

Total Account 237.1	\$ <u> -</u>		\$ <u> 62,136</u>	\$ <u> 62,136</u>	\$ <u> -</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ 1,364		\$ 1,222	\$ 735	\$ 1,851
MISC ITEMS	-				-

Total Account 237.2	\$ <u> 1,364</u>		\$ <u> 1,222</u>	\$ <u> 735</u>	\$ <u> 1,851</u>
Total Account 237 (1)	\$ <u> 1,364</u>		\$ <u> 63,358</u>	\$ <u> 62,871</u>	\$ <u> 1,851</u>
INTEREST EXPENSED:					
Total accrual Account 237			\$ 62,871		(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
Short Term Interest Expense			1,143		

Net Interest Expensed to Account No. 427 (2)			\$ <u> 64,013</u>		(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
_____	_____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ _____

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$ _____		\$ _____	\$ _____	\$ -
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total	\$ _____		\$ _____	\$ _____	\$ _____

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: CYPRESS LAKES UTILITIES INC

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____ -
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____ -

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>598,663</u>	\$ <u>1,319,465</u>	\$ <u>-</u>	\$ <u>1,918,128</u>
Add credits during year:	\$ <u>24,765</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>24,765</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u><u>623,428</u></u>	\$ <u><u>1,319,465</u></u>	\$ <u><u>-</u></u>	\$ <u><u>1,942,893</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>226,862</u>	\$ <u>499,501</u>	\$ <u>-</u>	\$ <u>726,364</u>
Debits during the year:	\$ <u>18,671</u>	\$ <u>38,652</u>	\$ <u>-</u>	\$ <u>57,323</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>245,533</u></u>	\$ <u><u>538,154</u></u>	\$ <u><u>-</u></u>	\$ <u><u>783,687</u></u>

UTILITY NAME: CYPRESS LAKES UTILITIES INC

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 122,745
Reconciling items for the year:		
Taxable income not reported on books:		0
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
Amortization ITC		0
Current FIT		(292)
Current SIT		115
Deferred FIT		67,843
Deferred SIT		2,689
AFUDC - CY book equity amortization		1,727
Fines & penalties		1,256
Political contributions		_____
Meals & entertainment		179
Book depreciation (depr.paa,ciac)		172,215
Deferred maintenance - CY amortization		_____
Deferred rate case - CY amortization		29,607
Miscellaneous reserves		_____
Organization costs - CY amortization		94
Bad debt reserves		270
Book PAA - CY amortization		(7,537)
Book gain/(loss) on sale of assets		(1,055)
Net operating loss carryforward		_____
Post audit net income adjustments		(2,346)
Income recorded on books not included in return:		
AFUDC - CY book equity portion		(394)
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
Tax depreciation		(229,240)
Deferred maintenance - CY additions		_____
Deferred rate case - CY additions		_____
Tax gain/(loss) on sale of assets		(8,592)
Utilization of net operating loss carryforward		(144,982)
_____		(4,306)
_____		_____
_____		_____
Federal tax net income		\$ (0)

Computation of tax :

(0)

34%

(0)

**CYPRESS LAKES WATER
OPERATION
SECTION**

UTILITY NAME: CYPRESS LAKES UTILITIES INC

SYSTEM NAME / COUNTY : Polk County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 2,039,399
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,557,709
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	623,428
252	Advances for Construction	F-20	-
Subtotal			\$ (141,737)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 245,533
Subtotal			\$ 103,796
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		28,242
	Other (Specify):		
WATER RATE BASE			\$ 132,038
WATER OPERATING INCOME		W-3	\$ 24,169
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>18.30%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Polk County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 367,625
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 367,625
401	Operating Expenses	W-10(a)	\$ 225,937
403	Depreciation Expense	W-6(a)	71,313
	Less: Amortization of CIAC	W-8(a)	(18,671)
	Net Depreciation Expense		\$ 52,642
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(7,537)
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		19,268
408.11	Property Taxes		6,823
408.12	Payroll Taxes		10,962
408.13	Other Taxes and Licenses		16
408	Total Taxes Other Than Income		\$ 37,068
409.1	Income Taxes		(89)
410.1	Deferred Federal Income Taxes		34,084
410.11	Deferred State Income Taxes		1,351
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ 343,456
	Utility Operating Income		\$ 24,169
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		383
	Total Utility Operating Income		\$ 24,553

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Polk County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ (34,044)	\$ -	\$ -	\$ (34,044)
302	Franchises	37,814	1	-	37,815
303	Land and Land Rights	1,356	9	-	1,365
304	Structures and Improvements	152,977	(166)	-	152,811
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	60,807	906	-	61,713
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	36,929	-	-	36,929
310	Power Generation Equipment	644	-	-	644
311	Pumping Equipment	169,410	161	-	169,571
320	Water Treatment Equipment	33,373	-	-	33,373
330	Distribution Reservoirs and Standpipes	78,581	1,312	-	79,893
331	Transmission and Distribution Mains	626,628	-	-	626,628
333	Services	300,085	297	-	300,381
334	Meters and Meter Installations	187,760	16,774	-	204,533
335	Hydrants	98,103	-	-	98,103
336	Backflow Prevention Devices	3,303	7,110	-	10,413
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	160,768	(1,380)	-	159,388
341	Transportation Equipment	59,089	3,303	-	62,392
342	Stores Equipment	-	36	-	36
343	Tools, Shop and Garage Equipment	26,804	(496)	-	26,308
344	Laboratory Equipment	6,905	(19)	-	6,887
345	Power Operated Equipment	502	(10)	-	491
346	Communication Equipment	3,098	1,463	791	3,770
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
TOTAL WATER PLANT		\$ 2,010,892	\$ 29,299	\$ 791	\$ 2,039,399

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Additions are netted against all Commission Ordered Adjustments.

W-4(a)
GROUP _____

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Polk County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ (34,044)	\$ (34,044)	\$	\$	\$	\$
302	Franchises	37,815	37,815				
303	Land and Land Rights	1,365		1,365	-	-	-
304	Structures and Improvements	152,811		66,360	49,081	4,500	32,870
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	61,713		61,713			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	36,929		36,929			
310	Power Generation Equipment	644		644			
311	Pumping Equipment	169,571		169,571	-	-	
320	Water Treatment Equipment	33,373			33,373		
330	Distribution Reservoirs and Standpipes	79,893				79,893	
331	Transmission and Distribution Mains	626,628				626,628	
333	Services	300,381				300,381	
334	Meters and Meter Installations	204,533				204,533	
335	Hydrants	98,103				98,103	
336	Backflow Prevention Devices	10,413				10,413	
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	
340	Office Furniture and Equipment	159,388					159,388
341	Transportation Equipment	62,392					62,392
342	Stores Equipment	36					36
343	Tools, Shop and Garage Equipment	26,308					26,308
344	Laboratory Equipment	6,887					6,887
345	Power Operated Equipment	491					491
346	Communication Equipment	3,770					3,770
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	-					-
TOTAL WATER PLANT		\$ 2,039,399	\$ 3,771	\$ 336,583	\$ 82,455	\$ 1,324,450	\$ 292,141

W-4(b)
GROUP _____

UTILITY NAME: CYPRESS LAKES UTILITIES INC

SYSTEM NAME / COUNTY : Polk County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40		2.50%
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Polk County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ (12,010)	\$ (851)	\$ -	\$ (851)
302	Franchises	6,399	945	0	946
304	Structures and Improvements	465,170	4,396	425,663	430,059
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	45,955	2,041	-	2,041
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	7,602	1,055	-	1,055
310	Power Generation Equipment	213	32	-	32
311	Pumping Equipment	156,581	8,477	-	8,477
320	Water Treatment Equipment	13,849	1,517	-	1,517
330	Distribution Reservoirs and Standpipes	35,435	2,157	-	2,157
331	Transmission and Distribution Mains	253,506	14,601	-	14,601
333	Services	117,719	7,509	0	7,509
334	Meters and Meter Installations	115,116	9,787	-	9,787
335	Hydrants	41,522	2,176	-	2,176
336	Backflow Prevention Devices	(394)	413	-	413
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	160,495	8,843	(21,584)	(12,741)
341	Transportation Equipment	46,497	6,383	(5,647)	736
342	Stores Equipment	-	1	-	1
343	Tools, Shop and Garage Equipment	20,050	1,430	(13,691)	(12,261)
344	Laboratory Equipment	5,565	218	800	1,019
345	Power Operated Equipment	110	7	(86)	(79)
346	Communication Equipment	2,424	176	746	922
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,481,804	\$ 71,313	\$ 386,202	\$ 457,514

* Specify nature of transaction
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

YEAR OF REPORT
31-Dec-15

UTILITY NAME: CYPRESS LAKES UTILITIES INC

SYSTEM NAME / COUNTY : Polk County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(l) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ (12,861)
302	Franchises	-	-	-	-	7,344
304	Structures and Improvements	-	-	408,258	408,258	486,971
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	47,996
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	8,657
310	Power Generation Equipment	-	-	-	-	245
311	Pumping Equipment	-	-	-	-	165,057
320	Water Treatment Equipment	-	-	-	-	15,367
330	Distribution Reservoirs and Standpipes	-	-	-	-	37,592
331	Transmission and Distribution Mains	-	-	-	-	268,107
333	Services	-	-	-	-	125,228
334	Meters and Meter Installations	-	-	-	-	124,903
335	Hydrants	-	-	-	-	43,698
336	Backflow Prevention Devices	-	-	-	-	19
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	(14,131)	(14,131)	161,885
341	Transportation Equipment	-	-	(805)	(805)	48,037
342	Stores Equipment	-	-	-	-	1
343	Tools, Shop and Garage Equipment	-	-	(13,432)	(13,432)	21,221
344	Laboratory Equipment	-	-	680	680	5,904
345	Power Operated Equipment	-	-	(118)	(118)	148
346	Communication Equipment	791	-	367	1,158	2,188
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 791	\$ -	\$ 380,819	\$ 381,610	\$ 1,557,709

W-6(b)
GROUP _____

UTILITY NAME:

CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

Polk County

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
WATER TAP FEES		\$	24,765
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>24,765</u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 226,862
Debits during the year:	
Accruals charged to Account 272	\$ 18,671
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 18,671
Credits during the year (specify) :	
_____	\$ -
_____	_____
Total credits	\$ -
Balance end of year	\$ <u>245,533</u>

FILITY NAME:

CYPRESS LAKES UTILITIES INC

YEAR OF REPORT

31-Dec-15

SYSTEM NAME / COUNTY : Polk County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	1,520	1,520	340,086
461.2	Sales to Commercial Customers	20	20	24,914
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			-
	Total Metered Sales	1,540	1,540	\$ 364,999
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
	Total Fire Protection Revenue			\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
	Total Water Sales	1,540	1,540	\$ 364,999
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			165
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			2,461
	Total Other Water Revenues			\$ 2,626
	Total Water Operating Revenues			\$ 367,625

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
Accruals are recorded in account 461.1.

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Polk County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 89,230	\$ 9,492	\$ 9,492
603	Salaries and Wages - Officers, Directors and Majority Stockholders	5,099	-	-
604	Employee Pensions and Benefits	27,231	2,740	2,740
610	Purchased Water	-	-	-
615	Purchased Power	9,084	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	12,553	2,092	2,092
620	Materials and Supplies	9,283	1,160	1,160
631	Contractual Services-Engineering	-	-	-
632	Contractual Services - Accounting	3,159	-	-
633	Contractual Services - Legal	(6)	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	-	-	-
636	Contractual Services - Other	3,502	438	438
641	Rental of Building/Real Property	114	-	-
642	Rental of Equipment	-	-	-
650	Transportation Expenses	5,626	703	703
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	10,687	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	2,405	301	301
660	Advertising Expense	4	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	14,875	-	-
667	Regulatory Commission Exp.-Other	359	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	684	-	-
675	Miscellaneous Expenses	32,049	4,006	4,006
Total Water Utility Expenses		\$ 225,937	\$ 20,933	\$ 20,933

W-10(a)
GROUP _____

UTILITY NAME:

CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

Polk County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 9,492	\$ 9,492	\$ 9,492	\$ 9,492	\$ 7,298	\$ 24,978
-	-	-	-	-	5,099
2,740	2,740	2,740	2,740	2,107	8,682
9,084		-		-	-
-		-		-	-
2,092	2,092	2,092	2,092		
1,160	1,160	1,160	1,160	1,160	1,160
-	-	-	-	-	-
-	-	-	-	-	3,159
-	-	-	-	-	(6)
-	-	-	-	-	-
-	-	-	-	-	-
438	438	438	438	438	438
-	-	-	-	-	114
-	-	-	-	-	-
703	703	703	703	703	703
-	-	-	-	-	-
-	-	-	-	-	10,687
-	-	-	-	-	-
301	301	301	301	301	301
					4
					14,875
-	-	-	-	-	359
				684	
4,006	4,006	4,006	4,006	4,006	4,006
\$ 30,017	\$ 20,933	\$ 20,933	\$ 20,933	\$ 16,696	\$ 74,559

W-10(b)
GROUP _____

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY CYPRESS LAKES / POLK

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		6.792	1.933	4.859	4.201
February		4.550	-0.053	4.603	4.076
March		5.357	-0.109	5.466	4.714
April		5.316	0.132	5.184	4.679
May		5.626	0.927	4.699	3.951
June		7.170	3.307	3.863	3.006
July		5.112	1.204	3.908	3.007
August		3.535	0.214	3.321	3.069
September		4.219	0.823	3.396	3.012
October		6.450	2.245	4.205	3.627
November		6.711	0.946	5.765	4.541
December		5.433	0.190	5.243	4.824
Total for Year		66.271	11.760	54.511	46.707

If water is purchased for resale, indicate the following:
 Vendor NONE
 Point of delivery NONE

If water is sold to other water utilities for redistribution, list names of such utilities below:
NONE

Based on 16hrs/day

each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	730GPM	700,800	WELL
WELL #2	770GPM	739,200	WELL

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY CYPRESS LAKES / POLK

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 331,200

**Location of measurement of capacity
(i.e. Wellhead, Storage Tank):** Hydropneumatic Tank

**Type of treatment (reverse osmosis,
(sedimentation, chemical, aerated, etc.):** Chloramination (chlorine & ammonia)

LIME TREATMENT

Unit rating (i.e., GPM, pounds
per gallon): N/A Manufacturer: N/A

FILTRATION

Type and size of area:

Pressure (in square feet): N/A Manufacturer: N/A

Gravity (in GPM/square feet) N/A Manufacturer: N/A

UTILITY NAME:

CYPRESS LAKES UTILITIES INC

SYSTEM NAME / COUNTY :

CYPRESS LAKES / POLK

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,520	1,520
5/8"	Displacement	1.0	8	8
3/4"	Displacement	1.5		0
1"	Displacement	2.5	4	10
1 1/2"	Displacement or Turbine	5.0	4	20
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>1,590</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation:

46.707/365/350=366 ERC's

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY CYPRESS LAKES / POLK

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. 1,266
2. Maximum number of ERCs * which can be served. 1,650
3. Present system connection capacity (in ERCs *) using existing lines. 1,650
4. Future connection capacity (in ERCs *) upon service area buildout. 1,650
5. Estimated annual increase in ERCs *. 10
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 500 gpm residential / 1,000 gpm commercial
7. Attach a description of the fire fighting facilities. Two (2) 10,000 gallon hydro pneumatic storage tanks,
2 wells and fire hydrants throughout the community.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
2016: Replace one 10,000 gallon hydro tank.
9. When did the company last file a capacity analysis report with the DEP? 1993
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 6535055
12. Water Management District Consumptive Use Permit # 13043
 - 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 the calculation on the bottom of Page W-13.

W-14

GROUP _____

SYSTEM _____

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME: CYPRESS LAKES UTILITIES INC

	(A)	(B)	(C)	(D)
Accounts		Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:				
Unmetered Water Revenues		-		
Total Metered Sales		364,999	364,999	-
Total Fire Protection Revenue		-		-
Other Sales to Public Authorities		-		-
Sales to Irrigation Customers		-		-
Sales for Resale		-		-
Interdepartmental Sales		-		-
Total Other Water Revenue		2,626	3,200	(574)
Total Water Operating Revenue		367,625	368,200	(574)
Less: Expense for Purchased Water from FPSC Regulated Utility				-
Net Water Operating Revenues		367,625	368,200	(574)

**CYPRESS LAKES WASTEWATER
OPERATION
SECTION**

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Polk County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 4,619,420
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,631,183
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	1,319,465
252	Advances for Construction	F-20	
Subtotal			\$ 1,668,771
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 538,154
Subtotal			\$ 2,206,925
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		39,320
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 2,246,245
WASTEWATER OPERATING INCOME		S-3	\$ 160,798
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>7.16%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: CYPRESS LAKES UTILITIES INC
 SYSTEM NAME / COUNTY : Polk County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 668,452
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 668,452
401	Operating Expenses	S-10A	\$ 314,560
403	Depreciation Expense	S-6A	160,025
	Less: Amortization of CIAC	S-8A	(38,652)
	Net Depreciation Expense		\$ 121,372
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		19,084
408.11	Property Taxes		6,757
408.12	Payroll Taxes		10,857
408.13	Other Taxes and Licenses		15
408	Total Taxes Other Than Income		\$ 36,714
409.1	Income Taxes		(88)
410.1	Deferred Federal Income Taxes		33,758
410.11	Deferred State Income Taxes		1,338
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 507,655
	Utility Operating Income		\$ 160,798
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		380
	Total Utility Operating Income		\$ 161,177

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Polk County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	-	-	-	-
353	Land and Land Rights	2,610	-	-	2,610
354	Structures and Improvements	1,973,618	7,095	-	1,980,714
355	Power Generation Equipment	81,515	-	-	81,515
360	Collection Sewers - Force	213,554	-	-	213,554
361	Collection Sewers - Gravity	777,159	-	-	777,159
361	Manholes	396,889	-	-	396,889
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	207,105	-	1,061	206,043
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	213,437	13,606	2,821	224,222
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	4,171	-	-	4,171
380	Treatment and Disposal Equipment	386,697	49,323	-	436,020
381	Plant Sewers	25,553	23,694	12,697	36,550
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	3,180	-	-	3,180
390	Office Furniture and Equipment	152,620	5,245	-	157,865
391	Transportation Equipment	56,094	5,702	-	61,796
392	Stores Equipment	-	35	-	35
393	Tools, Shop and Garage Equipment	25,445	611	-	26,056
394	Laboratory Equipment	6,555	266	-	6,821
395	Power Operated Equipment	476	10	-	487
396	Communication Equipment	2,941	793	-	3,734
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Wastewater Plant		\$ 4,529,619	\$ 106,380	\$ 16,579	\$ 4,619,420

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Additions are netted against all Commission Ordered Adjustments.

S-4(a)
GROUP _____

YEAR OF REPORT
31-Dec-15

UTILITY NAME: CYPRESS LAKES UTILITIES INC

SYSTEM NAME / COUNTY : Polk County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	-	-	-	-	-	-	-
353	Land and Land Rights	-	2,610	-	-	-	-	-
354	Structures and Improvements	-	269	102,042	1,844,457	-	1,391	32,556
355	Power Generation Equipment	-	81,515	-	-	-	-	-
360	Collection Sewers - Force	-	213,554	-	-	-	-	-
361	Collection Sewers - Gravity	-	777,159	-	-	-	-	-
361	Manholes	-	396,889	-	-	-	-	-
362	Special Collecting Structures	-	-	-	-	-	-	-
363	Services to Customers	-	206,043	-	-	-	-	-
364	Flow Measuring Devices	-	-	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-	-	-
366	Reuse Services	-	-	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-	-
371	Pumping Equipment	-	-	224,222	-	-	-	-
374	Reuse Distribution Reservoirs	-	-	-	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	4,171	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	436,020	-	-	-
381	Plant Sewers	-	-	-	-	36,550	-	-
382	Outfall Sewer Lines	-	-	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	1,368	1,813	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-	157,865
391	Transportation Equipment	-	-	-	-	-	-	61,796
392	Stores Equipment	-	-	-	-	-	-	35
393	Tools, Shop and Garage Equipment	-	-	-	-	-	-	26,056
394	Laboratory Equipment	-	-	-	-	-	-	6,821
395	Power Operated Equipment	-	-	-	-	-	-	487
396	Communication Equipment	-	-	-	-	-	-	3,734
397	Miscellaneous Equipment	-	-	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	-	-	-
	Total Wastewater Plant	\$ -	\$ 1,678,038	\$ 331,802	\$ 2,282,289	\$ 36,550	\$ 1,391	\$ 289,349

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

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Polk County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	50		2.00%
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Polk County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO. (a)	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ (3,668)	\$ -	\$ -	\$ -
302	Franchises	357	-	-	-
354	Structures and Improvements	463,845	61,908	-	61,908
355	Power Generation Equipment	21,141	4,076	-	4,076
360	Collection Sewers - Force	248,546	7,118	-	7,118
361	Collection Sewers - Gravity	554,071	26,042	-	26,042
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	26	6,859	-	6,859
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	5,590	12,107	-	12,107
375	Reuse Transmission and Distribution System	- 600	- 99	- -	- 99
380	Treatment and Disposal Equipment	21,651	22,416	-	22,416
381	Plant Sewers	(12,525)	934	-	934
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	980	177	-	177
390	Office Furniture and Equipment	138,699	9,444	-	9,444
391	Transportation Equipment	44,140	6,322	-	6,322
392	Stores Equipment	-	1	-	1
393	Tools, Shop and Garage Equipment	19,034	1,589	-	1,589
394	Laboratory Equipment	5,283	685	-	685
395	Power Operated Equipment	104	75	-	75
396	Communication Equipment	2,301	174	-	174
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 1,510,174	\$ 160,025	\$ -	\$ 160,025

* Specify nature of transaction.
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Polk County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ (3,668)
302	Franchises	-	-	-	-	357
354	Structures and Improvements	-	-	16,909	16,909	508,843
355	Power Generation Equipment	-	-	-	-	25,217
360	Collection Sewers - Force	-	-	(6,859)	(6,859)	262,523
361	Collection Sewers - Gravity	-	-	-	-	580,113
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	1,061	-	6,838	7,899	(1,014)
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	2,821	-	-	2,821	14,876
375	Reuse Transmission and Distribution System	-	-	-	-	698
380	Treatment and Disposal Equipment	-	-	-	-	44,067
381	Plant Sewers	12,697	-	-	12,697	(24,288)
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-	1,157
390	Office Furniture and Equipment	-	-	2,601	2,601	145,543
391	Transportation Equipment	-	-	2,884	2,884	47,578
392	Stores Equipment	-	-	-	-	1
393	Tools, Shop and Garage Equipment	-	-	(396)	(396)	21,019
394	Laboratory Equipment	-	-	120	120	5,848
395	Power Operated Equipment	-	-	32	32	147
396	Communication Equipment	-	-	308	308	2,167
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 16,579	\$ -	\$ 22,437	\$ 39,016	\$ 1,631,183

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Polk County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<u>SEWER TAP FEES</u>		\$ _____	\$ _____ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 499,501
Debits during the year:	
Accruals charged to Account 272	\$ 38,652
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ 38,652
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ -
Balance end of year	\$ 538,154

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Polk County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			\$ _____
521.2	Commercial Revenues			_____
521.3	Industrial Revenues			_____
521.4	Revenues From Public Authorities			_____
521.5	Multiple Family Dwelling Revenues			_____
521.6	Other Revenues			_____
521	Total Flat Rate Revenues	-	-	\$ _____
522.1	Measured Revenues: Residential Revenues	1,520	1,520	651,966
522.2	Commercial Revenues	5	5	13,885
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues	1,525	1,525	\$ style="text-align: right;">665,852
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		<u>1,525</u>	<u>1,525</u>	\$ style="text-align: right;"> <u>665,852</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ style="text-align: right;">-
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			2,601
Total Other Wastewater Revenues				\$ style="text-align: right;"> <u>2,601</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
521.1 includes accruals

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY Polk County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues	_____	_____	_____ -
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>668,452</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Polk County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES- OPERATIONS	COLLECTION EXPENSES- MAINTENANCE	PUMPING EXPENSES - OPERATIONS	PUMPING EXPENSES - MAINTENANCE	TREATMENT & DISPOSAL EXPENSES - OPERATIONS	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 88,378	\$ 9,402	\$ 9,402	\$ 9,402	\$ 9,402	\$ 9,402	\$ 9,402
703	Salaries and Wages - Officers, Directors and Majority Stockholders	5,050	-	-	-	-	-	-
704	Employee Pensions and Benefits	26,970	2,714	2,714	2,714	2,714	2,714	2,714
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	10,800	-	-	-	-	10,800	-
715	Purchased Power	57,081	19,027	-	19,027	-	19,027	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	12,433	2,072	2,072	2,072	2,072	2,072	2,072
720	Materials and Supplies	26,532	3,316	3,316	3,316	3,316	3,316	3,316
731	Contractual Services-Engineering	-	-	-	-	-	-	-
732	Contractual Services - Accounting	3,128	-	-	-	-	-	-
733	Contractual Services - Legal	(6)	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	3,469	434	434	434	434	434	434
741	Rental of Building/Real Property	113	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-	-
750	Transportation Expenses	5,572	697	697	697	697	697	697
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	10,585	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	2,382	298	298	298	298	298	298
760	Advertising Expense	4	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	14,732	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	355	-	-	-	-	-	-
770	Bad Debt Expense	678	-	-	-	-	-	-
775	Miscellaneous Expenses	46,302	5,788	5,788	5,788	5,788	5,788	5,788
Total Wastewater Utility Expenses		\$ 314,560	\$ 43,747	\$ 24,720	\$ 43,747	\$ 24,720	\$ 54,547	\$ 24,720

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Polk County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 7,228	\$ 24,739	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	5,050	-	-	-	-
704	Employee Pensions and Benefits	2,087	8,599	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	3,316	3,316	-	-	-	-
731	Contractual Services-Engineering	-	-	-	-	-	-
732	Contractual Services - Accounting	-	3,128	-	-	-	-
733	Contractual Services - Legal	-	(6)	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	434	434	-	-	-	-
741	Rental of Building/Real Property	-	113	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	697	697	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	10,585	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	298	298	-	-	-	-
760	Advertising Expense	-	4	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	14,732	-	-	-	-
767	Regulatory Commission Exp.-Other	-	355	-	-	-	-
770	Bad Debt Expense	678	-	-	-	-	-
775	Miscellaneous Expenses	5,788	5,788	-	-	-	-
Total Wastewater Utility Expenses		\$ 20,525	\$ 77,832	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

CYPRESS LAKES UTILITIES INC

YEAR OF REPORT

31-Dec-15

SYSTEM NAME / COUNTY :

CYPRESS LAKES / POLK

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,520	1,520
5/8"	Displacement	1.0	3	3
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				1,531

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$37.683/365/280=369\text{ERC's}$$

UTILITY NAME: CYPRESS LAKES UTILITIES INC

SYSTEM NAME / COUNTY : CYPRESS LAKES / POLK

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.190 mgd</u>	_____	_____
Basis of Permit Capacity (1)	<u>TMADF</u>	_____	_____
Manufacturer	<u>Poured-In-Place & Tube Tanks</u>	_____	_____
Type (2)	<u>Ext. Aeration</u>	_____	_____
Hydraulic Capacity	<u>0.190 mgd</u>	_____	_____
Average Daily Flow	<u>0.100 mgd</u>	_____	_____
Total Gallons of Wastewater Treated	<u>36.381 mg</u>	_____	_____
Method of Effluent Disposal	<u>Golf Course Irrigation</u>	_____	_____

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CYPRESS LAKES UTILITIES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : CYPRESS LAKES / POLK

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 1,531
2. Maximum number of ERCs* which can be served 1,650
3. Present system connection capacity (in ERCs*) using existing lines 1,650
4. Future connection capacity (in ERCs*) upon service area buildout 1,650
5. Estimated annual increase in ERCs* 10
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2015: Overhauled all process blowers and digester blowers at the Cypress Lakes WWTP.
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Cypress Lakes Golf Course - 0.100 mgd
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? 2008
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA 013123

* An ERC is determined based on the calculation on S-11.

S-13
GROUP _____
SYSTEM _____

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME:

CYPRESS LAKES UTILITIES INC

	(A)	(B)	(C)	(D)
Accounts			Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
	Gross Wastewater Revenues per Sch S-9			
Gross Revenues:				
Total Flat-Rate Revenues	-	-	-	0
Total Measured Revenues	665,852	668,084	668,084	(2,232)
Revenues from Public Authorities	-			
Revenues from Other Systems	-			
Interdepartmental Revenues	-			
Total Other Wastewater Revenues	2,601		(206)	2,807
Reclaimed Water Sales				
Total Wastewater Operating Revenue	668,452		667,878	574
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues	668,452		667,878	574

**EAGLE RIDGE FINANCIAL
SECTION**

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 7,490,595	\$ 7,725,544
108-110	Less: Accumulated Depreciation and Amortization	F-8	4,313,104	4,520,692
Net Plant			\$ 3,177,491	\$ 3,204,852
114-115	Utility Plant Acquisition adjustment (Net)	F-7	266,765	266,765
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 3,444,256	\$ 3,471,617
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	10,857	-
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	143,151	140,364
145	Accounts Receivable from Associated Companies	F-12	491,886	627,326
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		3,419	3,371
161	Stores Expense		-	-
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 649,312	\$ 771,061

* Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	11,801	53,198
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		(3,219)	-
Total Deferred Debits			\$ 8,582	\$ 53,198
TOTAL ASSETS AND OTHER DEBITS			\$ 4,102,150	\$ 4,295,877

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		2,601,260	2,601,260
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	91,840	214,154
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ <u>2,694,101</u>	\$ <u>2,815,415</u>
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	1,255,151	1,255,151
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ <u>1,255,151</u>	\$ <u>1,255,151</u>
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		22,950	53,561
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	(998,569)	(998,569)
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		3,383	3,281
236	Accrued Taxes		(62,760)	25,868
237	Accrued Interest	F-19	2,312	2,434
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ <u>(1,032,684)</u>	\$ <u>(913,425)</u>

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ <u>-</u>	\$ <u>-</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ <u>-</u>	\$ <u>-</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 3,810,351	\$ 3,811,043
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	3,134,607	3,260,950
Total Net C.I.A.C.			\$ <u>675,744</u>	\$ <u>550,093</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 362,300	\$ 427,599
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		147,538	161,042
Total Accumulated Deferred Income Tax			\$ <u>509,838</u>	\$ <u>588,641</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>4,102,149</u>	\$ <u>4,295,875</u>

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 1,163,170	\$ 1,139,192
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 1,163,170	\$ 1,139,192
401	Operating Expenses	F-3(b)	\$ 629,669	\$ 641,248
403	Depreciation Expense:	F-3(b)	\$ 291,142	\$ 277,677
	Less: Amortization of CIAC	F-22	(124,436)	(126,342)
Net Depreciation Expense			\$ 166,706	\$ 151,335
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	72,635	71,851
409	Current Income Taxes	W/S-3	820	4,405
410.1	Deferred Federal Income Taxes	W/S-3	46,742	67,588
410.1	Deferred State Income Taxes	W/S-3	(42,757)	8,041
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.1	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 873,815	\$ 944,468
Net Utility Operating Income			\$ 289,355	\$ 194,724
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		176	1,061
420	Allowance for Funds Used During Construction		170	769
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 289,701	\$ 196,554

* For each account, Column e should agree with Cloum f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ -	\$ 1,139,192	\$ -
\$ -	\$ 1,139,192	\$ -
\$ -	\$ 641,248	\$ -
-	277,677	-
-	(126,342)	-
\$ -	\$ 151,335	\$ -
-	-	-
-	-	-
-	71,851	-
-	4,405	-
-	67,588	-
-	8,041	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 944,468	\$ -
\$ -	\$ 194,724	\$ -
-	-	-
-	-	-
-	1,061	-
-	769	-
\$ -	\$ 196,554	\$ -

* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 289,701	\$ 196,554
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ -	\$ -
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 70,343	\$ 74,240
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 70,343	\$ 74,240
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 219,358	\$ 122,314

Explain Extraordinary Income:

NONE

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ -	\$ 7,692,953
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	-	4,520,692
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	-	3,811,043
252	Advances for Construction	F-20	-	-
Subtotal			\$ -	\$ (638,783)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	-	3,260,950
Subtotal			\$ -	\$ 2,622,167
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	
	Working Capital Allowance (3)		-	80,156
	Other (Specify): _____ _____ _____			
RATE BASE			\$ -	\$ 2,702,323
NET UTILITY OPERATING INCOME			\$ -	\$ 194,724
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				7.21%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 1,138,650	42.19%	10.60%	4.47%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	965,726	35.78%	6.69%	2.39%
Short Term Debt	2,849	0.11%	2.72%	0.00%
Customer Deposits	3,281	0.12%	2.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	588,641	21.81%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ <u>2,699,147</u>	<u>100.00%</u>		<u>6.86%</u>

1 If the utility's capital structure is not used, explain which capital structure is used.

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>10.60%</u>
Commission order approving Return on Equity:	<u>PSC-11-0587-PAA-SU</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	STRUCTURE (g)
Common Equity	\$ 212,231,000	\$ _____	_____	_____	\$ (211,092,350)	\$ 1,138,650
Preferred Stock	-	_____	_____	_____	_____	-
Long Term Debt	180,000,000	_____	_____	_____	(179,034,274)	965,726
Short Term Debt	530,949	_____	_____	_____	(528,101)	2,849
Customer Deposits	3,281	_____	_____	_____	_____	3,281
Tax Credits - Zero Cost	-	_____	_____	_____	_____	-
Tax Credits - Weighted Cost	-	_____	_____	_____	_____	-
Deferred Inc. Taxes	588,641	_____	_____	_____	_____	588,641
Other (Explain) Short Term Debt	-	_____	_____	_____	-	-
Total	\$ 393,353,872	\$ _____	_____	_____	\$ (390,654,725)	\$ 2,699,147

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ -	\$ 7,692,953	\$ -	\$ 7,692,953
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	-	32,591		32,591
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ -	\$ 7,725,544	\$ -	\$ 7,725,544

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ -	310,957		310,957
	Total Plant Acquisition Adjustments	\$ -	\$ 310,957	\$ -	\$ 310,957
115	Beginning Bal	\$ -	\$ (44,192)	\$ -	\$ (44,192)
	Accumulated Amortization				
	Accruals charged during year	-	-		
	Total Accumulated Amortization	\$ -	\$ (44,192)	\$ -	\$ (44,192)
	Net Acquisition Adjustments	\$ -	\$ 266,765	\$ -	\$ 266,765

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ -	\$ 4,313,104	\$ -	\$ 4,313,104
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	\$ 277,677	\$ -	\$ 277,677
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				
	-	(23,073)		(23,073)
Salvage				-
Other Credits (Specify):				-
Total Credits	\$ -	\$ 254,604	\$ -	\$ 254,604
Debits during year:				
Book cost of plant retired	-	47,016		47,016
Cost of Removal	-	-		-
Other Debits (specify):				
Accting adjustments mandated by FPSC				-
Total Debits	\$ -	\$ 47,016	\$ -	\$ 47,016
Balance end of year	\$ -	\$ 4,520,692	\$ -	\$ 4,520,692
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$			
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):				
	-	-		-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

- 1 Account 108 for Class B utilities.
- 2 Not applicable for Class B utilities.
- 3 Account 110 for Class B utilities.

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
030445-SU	\$ _____	_____	\$ _____ 0
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ _____ 0

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Electric Deposit	\$ _____ -
_____	_____
_____	_____
Total Special Deposits	\$ _____ -
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ _____ -
_____	_____
_____	_____
Total Other Special Deposits	\$ _____ -

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Investment in Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Utility Investment		\$ _____ -
OTHER INVESTMENTS (Account 125): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Investment		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE		\$ _____ -
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
Total Special Funds		\$ _____ -

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ -
Wastewater	140,997
Other	
Total Customer Accounts Receivable	\$ 140,997
OTHER ACCOUNTS RECEIVABLE (Account 142):	
_____	\$ _____
_____	_____
_____	_____
Total Other Accounts Receivable	\$ -
NOTES RECEIVABLE (Account 144):	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ -
Total Accounts and Notes Receivable	\$ 140,997
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ (458)
Provision for uncollectibles for current year	\$ (175)
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
Total Additions	\$ (175)
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
Total accounts written off	\$ _____
Balance end of year	\$ (633)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ 140,364

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ -

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>RATE CASE</u>	\$ <u> -</u>	\$ <u> 5,208</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u> -</u>	\$ <u> 5,208</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE (NONE)</u>	\$ <u> 4,728</u>	\$ <u> 47,990</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u> 4,728</u>	\$ <u> 47,990</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u> -</u>	\$ <u> -</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u> -</u>	\$ <u> -</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u> 4,728</u>	\$ <u> 53,198</u>

UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	_____	1
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$0
Dividends declared per share for year	_____	0
REFERRED STOCK		
Par or stated value per share	_____	0
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$0
Dividends declared per share for year	_____	0

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%	_____	\$ -
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ _____

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 91,840
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ -
	Debits: _____	\$ -
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ 122,314
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>214,154</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 1,255,151
Total	\$ <u>1,255,151</u>

**OTHER LONG-TERM DEBT
ACCOUNT 224**

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u> </u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): NONE			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (998,569)
Total	\$ (998,569)

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	_____		73,669	73,669	-
Total Account 237.1	\$ <u> -</u>		\$ <u> 73,669</u>	\$ <u> 73,669</u>	\$ <u> -</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ <u> 2,312</u>		\$ <u> 177</u>	\$ <u> 55</u>	\$ <u> 2,434</u>
MISC ITEMS	_____		_____	_____	_____
Total Account 237.2	\$ <u> 2,312</u>		\$ <u> 177</u>	\$ <u> 55</u>	\$ <u> 2,434</u>
Total Account 237 (1)	\$ <u> 2,312</u>		\$ <u> 73,846</u>	\$ <u> 73,723</u>	\$ <u> 2,434</u>
INTEREST EXPENSED:					
Total accrual Account 237			\$ <u> 73,846</u>		
Short Term Interest Expense			_____		
Net Interest Expensed to Account No. 427 (2)			\$ <u> 74,240</u>		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$ -		\$ -	\$ -	\$ -
Total	\$ -		\$ -	\$ -	\$ -

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____ -
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____ -

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>3,810,351</u>	\$ _____ -	\$ <u>3,810,351</u>
Add credits during year:	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Less debit charged during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Contribution In Aid of Construction	\$ _____ -	\$ <u>3,811,043</u>	\$ _____ -	\$ <u>3,811,043</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>3,134,607</u>	\$ _____ -	\$ <u>3,134,607</u>
Debits during the year:	\$ _____ -	\$ <u>126,342</u>	\$ _____ -	\$ <u>126,342</u>
Credits during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____ -	\$ <u>3,260,950</u>	\$ _____ -	\$ <u>3,260,950</u>

UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 122,314
Reconciling items for the year:		
Taxable income not reported on books:		
		0
Deductions recorded on books not deducted for return:		
Amortization ITC		0
Current FIT		(292)
Current SIT		115
Deferred FIT		67,843
Deferred SIT		2,689
AFUDC - CY book equity amortization		1,727
Fines & penalties		1,256
Political contributions		
Meals & entertainment		179
Book depreciation (depr.paa,ciac)		172,215
Deferred maintenance - CY amortization		
Deferred rate case - CY amortization		29,607
Miscellaneous reserves		
Organization costs - CY amortization		94
Bad debt reserves		270
Book PAA - CY amortization		(7,537)
Book gain/(loss) on sale of assets		(1,055)
Net operating loss carryforward		
Post audit net income adjustments		(2,346)
Income recorded on books not included in return:		
AFUDC - CY book equity portion		(394)
Deduction on return not charged against book income:		
Tax depreciation		(229,240)
Deferred maintenance - CY additions		
Deferred rate case - CY additions		
Tax gain/(loss) on sale of assets		(8,592)
Utilization of net operating loss carryforward		(144,982)
State income tax		(4,306)
Federal tax net income		\$ 0

Computation of tax :

0
34%
0

WATER OPERATING SECTION

Note: This utility is a wastewater only service; therefore, Pages W-1 through W-14 have been omitted from this report.

**EAGLE RIDGE WASTEWATER
OPERATION
SECTION**

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lee County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 7,692,953
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	4,520,693
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	3,811,043
252	Advances for Construction	F-20	
Subtotal			\$ (638,783)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 3,260,950
Subtotal			\$ 2,622,167
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		80,156
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 2,702,323
WASTEWATER OPERATING INCOME		S-3	\$ 194,724
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>7.21%</u>

NOTES(1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lee County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 1,139,192
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 1,139,192
401	Operating Expenses	S-10A	\$ 641,248
403	Depreciation Expense	S-6A	277,677
	Less: Amortization of CIAC	S-8A	(126,342)
	Net Depreciation Expense		\$ 151,335
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		51,266
408.11	Property Taxes		6,318
408.12	Payroll Taxes		14,236
408.13	Other Taxes and Licenses		31
408	Total Taxes Other Than Income		\$ 71,851
409.1	Income Taxes		4,405
410.1	Deferred Federal Income Taxes		67,588
410.11	Deferred State Income Taxes		8,041
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 944,468
	Utility Operating Income		\$ 194,724
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		1,061
420	Allowance for Funds Used During Construction		769
	Total Utility Operating Income		\$ 196,554

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lee County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (*) (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 16,958	\$ -	\$ -	\$ 16,958
352	Franchises	1,660	(1)	-	1,659
353	Land and Land Rights	51,855	(9)	-	51,846
354	Structures and Improvements	3,431,686	152,202	23,358	3,560,530
355	Power Generation Equipment	5,400	-	-	5,400
360	Collection Sewers - Force	107,882	-	-	107,882
361	Collection Sewers - Gravity	1,405,590	7,145	-	1,412,736
361	Manholes	21,678	-	-	21,678
362	Special Collecting Structures	11,856	-	4,828	7,029
363	Services to Customers	172,434	-	-	172,434
364	Flow Measuring Devices	13,047	6,176	-	19,223
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	150,971	24,476	13,007	162,440
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	66,189	900	-	67,088
380	Treatment and Disposal Equipment	1,250,795	33,381	5,509	1,278,667
381	Plant Sewers	181,567	24,483	-	206,049
382	Outfall Sewer Lines	16,375	-	-	16,375
389	Other Plant Miscellaneous Equipment	32,958	329	-	33,287
390	Office Furniture and Equipment	327,027	(2,253)	-	324,774
391	Transportation Equipment	117,481	6,632	-	124,114
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	78,046	(60)	-	77,985
394	Laboratory Equipment	15,492	444	314	15,622
395	Power Operated Equipment	-	471	-	471
396	Communication Equipment	5,215	(32)	-	5,183
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	3,524	-	-	3,524
Total Wastewater Plant		\$ 7,485,683	\$ 254,287	\$ 47,016	\$ 7,692,953

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

* Additions are net against all Commission Ordered Adjustments.

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lee County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 16,958	\$	\$	\$	\$	\$	\$
352	Franchises	1,659						
353	Land and Land Rights		51,846	-	-	-	-	-
354	Structures and Improvements		95,910	401,100	2,950,195	-	14,827	98,498
355	Power Generation Equipment		5,400	-	-	-	-	-
360	Collection Sewers - Force		107,882					
361	Collection Sewers - Gravity		1,412,736					
361	Manholes		21,678					
362	Special Collecting Structures		7,029					
363	Services to Customers		172,434					
364	Flow Measuring Devices		19,223					
365	Flow Measuring Installations		-					
366	Reuse Services		-					
367	Reuse Meters and Meter Installations		-					
370	Receiving Wells							
371	Pumping Equipment			162,440				
374	Reuse Distribution Reservoirs			-				
375	Reuse Transmission and Distribution System			67,088				
380	Treatment and Disposal Equipment				1,272,035	6,632		
381	Plant Sewers				-	206,049		
382	Outfall Sewer Lines				16,375			
389	Other Plant Miscellaneous Equipment	-	2,916	3,879	26,492	-	-	
390	Office Furniture and Equipment							324,774
391	Transportation Equipment							124,114
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							77,985
394	Laboratory Equipment							15,622
395	Power Operated Equipment							471
396	Communication Equipment							5,183
397	Miscellaneous Equipment							-
398	Other Tangible Plant							3,524
Total Wastewater Plant		\$ 18,618	\$ 1,897,052	\$ 634,507	\$ 4,265,097	\$ 212,681	\$ 14,827	\$ 650,171

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

UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

<p>YEAR OF REPORT 31-Dec-15</p>

SYSTEM NAME / COUNTY : Lee County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lee County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO. (a)	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 3,709	\$ 411	\$ -	\$ 411
302	Franchises	807	40	2	41
354	Structures and Improvements	2,531,640	109,834	1,095	110,928
355	Power Generation Equipment	1,883	270	-	270
360	Collection Sewers - Force	145,128	3,596	-	3,596
361	Collection Sewers - Gravity	788,731	31,821	-	31,821
362	Special Collecting Structures	699	236	-	236
363	Services to Customers	105,647	4,538	(0)	4,538
364	Flow Measuring Devices	6,311	2,781	(0)	2,781
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	8	-	8
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	18,507	8,942	-	8,942
375	Reuse Transmission and Distribution System	13,546	1,581	-	1,581
380	Treatment and Disposal Equipment	167,363	70,275	0	70,275
381	Plant Sewers	16,788	5,311	-	5,311
382	Outfall Sewer Lines	7,912	546	-	546
389	Other Plant Miscellaneous Equipment	13,285	1,834	-	1,834
390	Office Furniture and Equipment	291,922	17,212	(15,222)	1,990
391	Transportation Equipment	92,446	12,821	(9,709)	3,112
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	90,665	4,200	460	4,661
394	Laboratory Equipment	11,704	1,040	-	1,040
395	Power Operated Equipment	-	29	-	29
396	Communication Equipment	1,887	-	301	301
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	2,525	352	-	352
Total Depreciable Wastewater Plant in Service		\$ 4,313,105	\$ 277,677	\$ (23,073)	\$ 254,604

* Specify nature of transaction.
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lee County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 4,120
302	Franchises	-	-	-	-	849
354	Structures and Improvements	23,358	-	-	23,358	2,619,210
355	Power Generation Equipment	-	-	-	-	2,153
360	Collection Sewers - Force	-	-	-	-	148,724
361	Collection Sewers - Gravity	-	-	-	-	820,552
362	Special Collecting Structures	4,828	-	-	4,828	(3,892)
363	Services to Customers	-	-	-	-	110,185
364	Flow Measuring Devices	-	-	-	-	9,092
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	8
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	13,007	-	-	13,007	14,442
375	Reuse Transmission and Distribution System	-	-	-	-	15,127
380	Treatment and Disposal Equipment	5,509	-	-	5,509	232,128
381	Plant Sewers	-	-	-	-	22,099
382	Outfall Sewer Lines	-	-	-	-	8,458
389	Other Plant Miscellaneous Equipment	-	-	-	-	15,119
390	Office Furniture and Equipment	-	-	-	-	293,912
391	Transportation Equipment	-	-	-	-	95,558
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	95,326
394	Laboratory Equipment	314	-	-	314	12,430
395	Power Operated Equipment	-	-	-	-	29
396	Communication Equipment	-	-	-	-	2,188
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	2,878
Total Depreciable Wastewater Plant in Service		\$ 47,016	\$ -	\$ -	\$ 47,016	\$ 4,520,693

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lee County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<u>CIAC - OUTFALL LINES</u>	_____	\$ _____	\$ _____ -
<u>CIAC - SEWER TAP</u>	_____	_____	_____ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>3,134,607</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>126,342</u>
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ <u>126,342</u>
Credits during the year (specify) :	
<u>ADJUSTMENTS</u>	\$ _____
_____	_____
Total credits	\$ _____ -
Balance end of year	\$ <u><u>3,260,950</u></u>

UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

Lee County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues	905	908	\$ 290,067
521.2	Commercial Revenues	_____	_____	-
521.3	Industrial Revenues	_____	_____	-
521.4	Revenues From Public Authorities	_____	_____	-
521.5	Multiple Family Dwelling Revenues	_____	_____	-
521.6	Other Revenues	_____	_____	-
521	Total Flat Rate Revenues	905	908	\$ 290,067
Measured Revenues:				
522.1	Residential Revenues	764	773	711,610
522.2	Commercial Revenues	90	92	135,898
522.3	Industrial Revenues	_____	_____	-
522.4	Revenues From Public Authorities	_____	_____	-
522.5	Multiple Family Dwelling Revenues	_____	_____	-
522	Total Measured Revenues	_____	_____	\$ 847,508
523	Revenues From Public Authorities	_____	_____	-
524	Revenues From Other Systems	_____	_____	-
525	Interdepartmental Revenues	_____	_____	-
Total Wastewater Sales		<u>1,759</u>	<u>1,773</u>	<u>\$ 1,137,575</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			1,617
Total Other Wastewater Revenues				\$ 1,617

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
521.1 includes accruals

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY Lee County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____ -
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems	_____	_____	_____ -
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>1,139,192</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

SYSTEM NAME / COUNTY : Lee County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 185,455	\$ 19,802	\$ 19,802	\$ 19,802	\$ 19,802	\$ 19,802	\$ 19,802
703	Salaries and Wages - Officers, Directors and Majority Stockholders	10,219	-	-	-	-	-	-
704	Employee Pensions and Benefits	54,368	5,502	5,502	5,502	5,502	5,502	5,502
710	Purchased Sewage Treatment	4,453					4,453	
711	Sludge Removal Expense	66,015					66,015	
715	Purchased Power	67,411	22,470		22,470		22,470	
716	Fuel for Power Purchased	-	-		-		-	
718	Chemicals	38,909	6,485	6,485	6,485	6,485	6,485	6,485
720	Materials and Supplies	56,035	7,004	7,004	7,004	7,004	7,004	7,004
731	Contractual Services-Engineering	-	-	-	-	-	-	-
732	Contractual Services - Accounting	6,343	-	-	-	-	-	-
733	Contractual Services - Legal	131	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	45,276	5,660	5,660	5,660	5,660	5,660	5,660
741	Rental of Building/Real Property	229	-	-	-	-	-	-
742	Rental of Equipment	11	11	-	-	-	-	-
750	Transportation Expenses	11,303	1,413	1,413	1,413	1,413	1,413	1,413
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	21,472	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	4,835	604	604	604	604	604	604
760	Advertising Expense	8						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-						
767	Regulatory Commission Exp.-Other	573	-	-	-	-	-	-
770	Bad Debt Expense	16						
775	Miscellaneous Expenses	68,187	8,523	8,523	8,523	8,523	8,523	8,523
Total Wastewater Utility Expenses		\$ 641,248	\$ 77,474	\$ 54,993	\$ 77,464	\$ 54,993	\$ 147,931	\$ 54,993

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lee County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 14,658	\$ 51,985	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	10,219	-	-	-	-
704	Employee Pensions and Benefits	4,073	17,283	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	7,004	7,004	-	-	-	-
731	Contractual Services-Engineering	-	-	-	-	-	-
732	Contractual Services - Accounting	-	6,343	-	-	-	-
733	Contractual Services - Legal	-	131	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	5,660	5,660	-	-	-	-
741	Rental of Building/Real Property	-	229	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	1,413	1,413	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	21,472	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	604	604	-	-	-	-
760	Advertising Expense	-	8	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	-	573	-	-	-	-
770	Bad Debt Expense	16	-	-	-	-	-
775	Miscellaneous Expenses	8,523	8,523	-	-	-	-
Total Wastewater Utility Expenses		\$ 41,951	\$ 131,447	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

EAGLE RIDGE / LEE

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	773	773
5/8"	Displacement	1.0	11	11
3/4"	Displacement	1.5		0
1"	Displacement	2.5	16	40
1 1/2"	Displacement or Turbine	5.0	36	180
2"	Displacement, Compound or Turbine	8.0	28	224
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				1,243

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE:

Total gallons treated includes both treated and purchased treatment.

<p>ERC Calculation:</p> $77.822/365/280=761 \text{ ERC's}$

UTILITY NAME:

UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

CROSS CREEK/LEE

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential	Master account	1.0		908
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u>908</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per da

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$61.171/365/280=599 \text{ ERC's}$$

S-11

GROUP _____

SYSTEM Cross Creek

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY EAGLE RIDGE / LEE

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.318 mgd</u>	<u> </u>	<u> </u>
Basis of Permit Capacity (1)	<u>TMADF</u>	<u> </u>	<u> </u>
Manufacturer	<u>Davco</u>	<u> </u>	<u> </u>
Type (2)	<u>Ext Aeration</u>	<u> </u>	<u> </u>
Hydraulic Capacity	<u>0.318 mgd</u>	<u> </u>	<u> </u>
Average Daily Flow	<u>0.213 mgd</u>	<u> </u>	<u> </u>
Total Gallons of Wastewater Treated	<u>77.822 mg</u>	<u> </u>	<u> </u>
Method of Effluent Disposal	<u>Golf Course Irrigation</u>	<u> </u>	<u> </u>

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY CROSS CREEK/LEE

WASTEWATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.249 mgd</u>	<u> </u>	<u> </u>
Basis of Permit Capacity (1)	<u>MMADF</u>	<u> </u>	<u> </u>
Manufacturer	<u>Marolf</u>	<u> </u>	<u> </u>
Type (2)	<u>Extended Aeration</u>	<u> </u>	<u> </u>
Hydraulic Capacity	<u>0.249 mgd</u>	<u> </u>	<u> </u>
Average Daily Flow	<u>0.168 mgd</u>	<u> </u>	<u> </u>
Total Gallons of Wastewater Treated	<u>61.171 mg</u>	<u> </u>	<u> </u>
Method of Effluent Disposal	<u>Golf Course Irrigation</u>	<u> </u>	<u> </u>

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY EAGLE RIDGE / LEE

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 1,243

2. Maximum number of ERCs* which can be served 1,582

3. Present system connection capacity (in ERCs*) using existing lines 1,582

4. Future connection capacity (in ERCs*) upon service area buildout 1,582

5. Estimated annual increase in ERCs* 0

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2017: Remove and replace surge tanks, headworks, grit removal, field office, chemical building and splitter box.

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Eagle Ridge Golf and Country Club - 0.213 mgd

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A

If so, when? _____

9. Has the utility been required by the DEP or water management district to implement reuse? _____

If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? 2012

11. If the present system does not meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA014498

* An ERC is determined based on the calculation on S-11.

S-13
GROUP _____
SYSTEM Eagle Ridge

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

SYSTEM NAME / COUNTY CROSS CREEK/LEE

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 908

2. Maximum number of ERCs* which can be served 908

3. Present system connection capacity (in ERCs*) using existing lines 908

4. Future connection capacity (in ERCs*) upon service area buildout 908

5. Estimated annual increase in ERCs* 0

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2016: Convert LS - CC2 to 3 phase service and pump controls.

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Cross Creek Golf Course - 0.168 mgd

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A
If so, when? _____

9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? 2012

11. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP? N/A
c. When will construction begin? N/A
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA014505

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME: UTILITIES INC OF EAGLE RIDGE

	(A)	(B)	(C)	(D)
Accounts		Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:				
Total Flat-Rate Revenues		290,067.29	290,067.29	0
Total Measured Revenues		847,507.76	847,507.76	0
Revenues from Public Authorities		-		
Revenues from Other Systems		-		
Interdepartmental Revenues		-		
Total Other Wastewater Revenues		1,617.00	1,617.00	0
Reclaimed Water Sales				
Total Wastewater Operating Revenue		1,139,192	1,139,192	0
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues		1,139,192	1,139,192	0

**MID-COUNTY FINANCIAL
SECTION**

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 8,469,099	\$ 9,008,219
108-110	Less: Accumulated Depreciation and Amortization	F-8	4,138,199	4,340,498
Net Plant			\$ 4,330,901	\$ 4,667,721
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	-
116 *	Other Utility Plant Adjustments		45,880	45,880
Total Net Utility Plant			\$ 4,376,781	\$ 4,713,601
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	-	-
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			-	-
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			-	-
CURRENT AND ACCRUED ASSETS				
131	Cash		-	-
132	Special Deposits	F-9	60	-
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	395,492	529,220
145	Accounts Receivable from Associated Companies	F-12	1,871,200	1,674,951
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		32,691	28,407
161	Stores Expense		-	-
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 2,299,443	\$ 2,232,578

* Not Applicable for Class B Utilities

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	36,082	29,601
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		(10,821)	-
Total Deferred Debits			\$ 25,260	\$ 29,601
TOTAL ASSETS AND OTHER DEBITS			\$ 6,701,484	\$ 6,975,779

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 500	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		4,910,301	4,910,301
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	399,635	720,396
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 5,310,436	\$ 5,630,697
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	477,239	477,239
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ 477,239	\$ 477,239
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		109,913	31,063
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	(178,082)	(178,082)
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		-	-
236	Accrued Taxes		108,345	43,033
237	Accrued Interest	F-19	1	7
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ 40,176	\$ (103,980)

* Not Applicable for Class B Utilities

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ -	\$ -
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 3,154,493	\$ 3,168,639
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	2,407,712	2,505,363
Total Net C.I.A.C.			\$ 746,781	\$ 663,276
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 195,091	\$ 241,649
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(68,239)	66,899
Total Accumulated Deferred Income Tax			\$ 126,852	\$ 308,547
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 6,701,484	\$ 6,975,779

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 1,933,426	\$ 1,934,861
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 1,933,426	\$ 1,934,861
401	Operating Expenses	F-3(b)	\$ 1,083,855	\$ 1,026,049
403	Depreciation Expense:	F-3(b)	\$ 310,060	\$ 297,094
	Less: Amortization of CIAC	F-22	(97,217)	(97,651)
Net Depreciation Expense			\$ 212,843	\$ 199,443
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	116,458	117,800
409	Current Income Taxes	W/S-3	4,470	5,110
410.10	Deferred Federal Income Taxes	W/S-3	97,659	168,988
410.11	Deferred State Income Taxes	W/S-3	17,768	1,941
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 1,533,054	\$ 1,519,331
Net Utility Operating Income			\$ 400,372	\$ 415,530
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		499	1,413
420	Allowance for Funds Used During Construction		20,818	23,443
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 421,689	\$ 440,386

* For each account, Column e should agree with Cloum f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ -	\$ 1,934,861	\$ -
\$ -	\$ 1,934,861	\$ -
\$ -	\$ 1,026,049	\$ -
-	297,094	-
-	(97,651)	-
\$ -	\$ 199,443	\$ -
-	-	-
-	-	-
-	117,800	-
-	5,110	-
-	168,988	-
-	1,941	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 1,519,331	\$ -
\$ -	\$ 415,530	\$ -
-	-	-
-	-	-
-	1,413	-
-	23,443	-
\$ -	\$ 440,386	\$ -

* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 421,689	\$ 440,386
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ -	\$ -
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 112,000	\$ 119,625
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 112,000	\$ 119,625
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 309,689	\$ 320,761

Explain Extraordinary Income:

NONE

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ -	\$ 8,581,807
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	-	4,340,498
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	-	3,168,639
252	Advances for Construction	F-20	-	-
Subtotal			\$ -	\$ 1,072,670
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	-	2,505,363
Subtotal			\$ -	\$ 3,578,033
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		-	128,256
	Other (Specify): _____ _____ _____			
RATE BASE			\$ -	\$ 3,706,290
NET UTILITY OPERATING INCOME			\$ -	\$ 415,530
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				11.21%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 1,834,547	49.53%	10.60%	5.25%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	1,555,939	42.01%	6.69%	2.81%
Short Term Debt	4,590	0.12%	2.72%	0.00%
Customer Deposits	-	0.00%	2.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	308,547	8.33%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ <u>3,703,622</u>	<u>100.00%</u>		<u>8.06%</u>

1 If the utility's capital structure is not used, explain which capital structure is used.

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>10.60%</u>
Commission order approving Return on Equity:	<u>PSC-12-0389-PAA-SU</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 212,231,000	\$			\$ (210,396,453)	\$ 1,834,547
Preferred Stock	-					-
Long Term Debt	180,000,000				(178,444,061)	1,555,939
Short Term Debt	530,949				(526,360)	4,590
Customer Deposits	-					-
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	308,547					308,547
Other (Explain) Short Term Debt	-				-	-
Total	\$ 393,070,497	\$			\$ (389,366,874)	\$ 3,703,622

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ -	\$ 8,581,807	\$ -	\$ 8,581,807
102	Utility Plant Leased to Other	-	-	-	-
103	Property Held for Future Use	-	-	-	-
104	Utility Plant Purchased or Sold	-	-	-	-
105	Construction Work in Progress	-	426,412	-	426,412
106	Completed Construction Not Classified	-	-	-	-
	Total Utility Plant	\$ -	\$ 9,008,219	\$ -	\$ 9,008,219

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ -	-	-	-
		-	-	-	-
		-	-	-	-
	Total Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -
115	Beginning Bal	\$ -	\$ -	\$ -	\$ -
	Accumulated Amortization	-	-	-	-
	Accruals charged during year	-	-	-	-
		-	-	-	-
	Total Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
	Net Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ -	\$ 4,138,199	\$ -	\$ 4,131,324
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	\$ 297,094	\$ -	\$ 297,094
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	-	(30,251)	-	(30,251)
Salvage	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ -	\$ 266,843	\$ -	\$ 266,843
Debits during year:				
Book cost of plant retired	-	64,543	-	64,543
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Accting adjustments mandated by FPSC	-	-	-	-
Total Debits	\$ -	\$ 64,543	\$ -	\$ 64,543
Balance end of year	\$ -	\$ 4,340,498	\$ -	\$ 4,340,498
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -	-	-	-
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	-	-	-
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

- 1 Account 108 for Class B utilities.
- 2 Not applicable for Class B utilities.
- 3 Account 110 for Class B utilities.

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Docket No. 060254-SU	\$ _____	_____	\$ _____ 0
	_____	_____	_____
	_____	_____	_____
Total	\$ _____	_____	\$ _____ 0

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ _____ -
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Electric Deposit	\$ _____ -

Total Special Deposits	\$ _____ -
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ _____ -

Total Other Special Deposits	\$ _____ -

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____	\$ _____ - _____ _____ _____
Total Investment in Associated Companies		\$ <u>_____ -</u>
UTILITY INVESTMENTS (Account 124): NONE <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____	\$ _____ - _____ _____ _____
Total Utility Investment		\$ <u>_____ -</u>
OTHER INVESTMENTS (Account 125): NONE <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____	\$ _____ - _____ _____ _____
Total Other Investment		\$ <u>_____ -</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE <hr/> <hr/> <hr/> <hr/>		\$ _____ - _____ _____ _____
Total Special Funds		\$ <u>_____ -</u>

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ -
Wastewater	529,255
Other	_____
<hr/>	
Total Customer Accounts Receivable	\$ 529,255
OTHER ACCOUNTS RECEIVABLE (Account 142):	
_____	\$ -
_____	_____
_____	_____
<hr/>	
Total Other Accounts Receivable	\$ -
NOTES RECEIVABLE (Account 144):	
_____	\$ _____
_____	_____
_____	_____
<hr/>	
Total Notes Receivable	\$ -
<hr/>	
Total Accounts and Notes Receivable	\$ 529,255
<hr/>	
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ (63)
Provision for uncollectibles for current year	\$ 28
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
<hr/>	
Total Additions	\$ 28
<hr/>	
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
<hr/>	
Total accounts written off	\$ -
<hr/>	
Balance end of year	\$ (35)
<hr/>	
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ 529,220

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ -

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>RATE CASE</u>	\$ <u> -</u>	\$ <u> 6,945</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u> -</u>	\$ <u> 6,945</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE (NONE)</u>	\$ <u> 6,481</u>	\$ <u> 22,656</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u> 6,481</u>	\$ <u> 22,656</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u> -</u>	\$ <u> -</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u> -</u>	\$ <u> -</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u> 6,481</u>	\$ <u> 29,601</u>

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share		1
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0
REFERRED STOCK		
Par or stated value per share		0
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e. prime + 2%, etc.)

STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 399,635
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ -
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income {income/(loss)}	\$ 320,761
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>720,396</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 477,239
Total	\$ <u>477,239</u>

**OTHER LONG-TERM DEBT
ACCOUNT 224**

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>-</u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

NOTES PAYABLE
ACCOUNTS 232 AND 234

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): NONE	_____ %		\$ _____ -
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
Total Account 232			\$ _____ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE	_____ %		\$ _____ -
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
Total Account 234			\$ _____ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (178,082)
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ (178,082)

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____

UTILITIES INC INTERCOMPANY INTEREST	0		118,519	118,519	-

Total Account 237.1	\$ <u> -</u>		\$ <u> 118,519</u>	\$ <u> 118,519</u>	\$ <u> -</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	1		7	6	7
MISC ITEMS	-		1,100		-
_____	-				-

Total Account 237.2	\$ <u> 1</u>		\$ <u> 1,106</u>	\$ <u> 6</u>	\$ <u> 7</u>
Total Account 237 (1)	\$ <u> 1</u>		\$ <u> 119,625</u>	\$ <u> 118,525</u>	\$ <u> 7</u>
INTEREST EXPENSED:					
Total accrual Account 237			\$ <u> 119,625</u>		

Net Interest Expensed to Account No. 427 (2)			\$ <u> 119,625</u>		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.

(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$ -		\$ -		\$ -
Total	\$ -		\$ -		\$ -

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

OTHER DEFERRED CREDITS
ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____ -
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____ -

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>3,154,493</u>	\$ _____ -	\$ <u>3,154,493</u>
Add credits during year:	\$ _____ -	\$ <u>14,146</u>	\$ _____ -	\$ <u>14,146</u>
Less debit charged during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Contribution In Aid of Construction	\$ _____ -	\$ <u>3,168,639</u>	\$ _____ -	\$ <u>3,168,639</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>2,407,712</u>	\$ _____ -	\$ <u>2,407,712</u>
Debits during the year:	\$ _____ -	\$ <u>97,651</u>	\$ _____ -	\$ <u>97,651</u>
Credits during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____ -	\$ <u>2,505,363</u>	\$ _____ -	\$ <u>2,505,363</u>

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT

31-Dec-15

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 320,761
Reconciling items for the year:		
Taxable income not reported on books:		
		0
Deductions recorded on books not deducted for return:		
Amortization ITC		
Current FIT		(388)
Current SIT		5,498
Deferred FIT		168,988
Deferred SIT		1,941
AFUDC - CY book equity amortization		1,979
Fines & penalties		2,177
Political contributions		
Meals & entertainment		387
Book depreciation (depr,paa,ciac)		197,416
Deferred maintenance - CY amortization		6,481
Deferred rate case - CY amortization		
Miscellaneous reserves		
Organization costs - CY amortization		47
Bad debt reserves		1
Book PAA - CY amortization		
Book gain/(loss) on sale of assets		(1,413)
Net operating loss carryforward		
Post audit net income adjustments		(3,125)
Income recorded on books not included in return:		
AFUDC - CY book equity portion		(12,104)
Deduction on return not charged against book income:		
Tax depreciation		(293,236)
Deferred maintenance - CY additions		
Deferred rate case - CY additions		
Tax gain/(loss) on sale of assets		(21,633)
Utilization of net operating loss carryforward		(361,678)
		(12,099)
Federal tax net income		\$ 0
Computation of tax :		
	0	
	34%	
	0	

WATER OPERATING SECTION

Note: This utility is a wastewater only service; therefore, Pages W-1 through W-14 have been omitted from this report.

**MID-COUNTY WASTEWATER
OPERATION
SECTION**

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 8,581,807
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	4,340,498
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	3,168,639
252	Advances for Construction	F-20	
Subtotal			\$ 1,072,670
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 2,505,363
Subtotal			\$ 3,578,033
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		128,256
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 3,706,290
WASTEWATER OPERATING INCOME		S-3	\$ 415,530
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>11.21%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT

31-Dec-15

SYSTEM NAME / COUNTY :

Pinellas County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9B	\$ 1,934,861
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 1,934,861
401	Operating Expenses	S-10A	\$ 1,026,049
403	Depreciation Expense	S-6A	297,094
	Less: Amortization of CIAC	S-8A	(97,651)
	Net Depreciation Expense		\$ 199,443
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		87,873
408.11	Property Taxes		10,938
408.12	Payroll Taxes		18,948
408.13	Other Taxes and Licenses		41
408	Total Taxes Other Than Income		\$ 117,800
409.1	Income Taxes		5,110
410.1	Deferred Federal Income Taxes		168,988
410.11	Deferred State Income Taxes		1,941
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 1,519,331
	Utility Operating Income		\$ 415,530
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		1,413
420	Allowance for Funds Used During Construction		23,443
	Total Utility Operating Income		\$ 440,386

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (*) (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 2,350	\$ -	\$ -	\$ 2,350
352	Franchises	103	(1)	-	102
353	Land and Land Rights	19,554	(10)	-	19,544
354	Structures and Improvements	3,316,276	73,820	8,701	3,381,396
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	248,969	10,674	-	259,643
361	Collection Sewers - Gravity	2,386,836	37,646	4,906	2,419,576
361	Manholes	180,320	5,421	-	185,741
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	135,175	-	2,049	133,126
364	Flow Measuring Devices	5,716	4,187	1,437	8,465
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	247,690	34,698	12,345	270,043
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	9,861	206	-	10,067
380	Treatment and Disposal Equipment	1,021,086	44,948	23,319	1,042,715
381	Plant Sewers	67,204	45,954	10,766	102,391
382	Outfall Sewer Lines	222	-	-	222
389	Other Plant Miscellaneous Equipment	16,516	81	-	16,597
390	Office Furniture and Equipment	426,571	5,236	-	431,807
391	Transportation Equipment	156,433	8,963	-	165,396
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	48,274	130	-	48,404
394	Laboratory Equipment	23,508	1,593	727	24,375
395	Power Operated Equipment	2,870	1,159	294	3,735
396	Communication Equipment	4,848	(39)	-	4,809
397	Miscellaneous Equipment	2,322	450	-	2,773
398	Other Tangible Plant	48,532	-	-	48,532
Total Wastewater Plant		\$ 8,371,236	\$ 275,114	\$ 64,543	\$ 8,581,807

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Additions are netted against all Commission Ordered Adjustments.

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 2,350	\$	\$	\$	\$	\$	\$
352	Franchises	102						
353	Land and Land Rights		19,544	-	-	-	-	-
354	Structures and Improvements		-	605,234	188,099	-	193	2,587,870
355	Power Generation Equipment		-	-	-	-	-	-
360	Collection Sewers - Force		259,643					
361	Collection Sewers - Gravity		2,419,576					
361	Manholes		185,741					
362	Special Collecting Structures		-					
363	Services to Customers		133,126					
364	Flow Measuring Devices		8,465					
365	Flow Measuring Installations		-					
366	Reuse Services		-				-	
367	Reuse Meters and Meter Installations		-				-	
370	Receiving Wells			-				
371	Pumping Equipment			270,043		-	-	
374	Reuse Distribution Reservoirs			-		-		
375	Reuse Transmission and Distribution System			10,067			-	
380	Treatment and Disposal Equipment				1,040,367	2,347		
381	Plant Sewers				-	102,391		
382	Outfall Sewer Lines				222			
389	Other Plant Miscellaneous Equipment	-	1,431	8,797	6,369	-	-	
390	Office Furniture and Equipment							431,807
391	Transportation Equipment							165,396
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							48,404
394	Laboratory Equipment							24,375
395	Power Operated Equipment							3,735
396	Communication Equipment							4,809
397	Miscellaneous Equipment							2,773
398	Other Tangible Plant							48,532
	Total Wastewater Plant	\$ 2,453	\$ 3,027,525	\$ 894,141	\$ 1,235,056	\$ 104,739	\$ 193	\$ 3,317,700

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

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ (41,127)	\$ 47	\$ 0	\$ 47
352	Franchises	21	-	2	2
354	Structures and Improvements	1,722,691	106,774	1,489	108,263
355	Power Generation Equipment	101	64	-	64
360	Collection Sewers - Force	166,360	8,603	-	8,603
361	Collection Sewers - Gravity	761,107	57,469	(0)	57,469
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	11,685	2,012	(2,049)	(36)
364	Flow Measuring Devices	(4,706)	1,671	612	2,283
365	Flow Measuring Installations	-	-	1,437	1,437
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	(18,150)	14,428	-	14,428
375	Reuse Transmission and Distribution System	1,031	232	-	232
380	Treatment and Disposal Equipment	1,003,128	57,830	(23,319)	34,511
381	Plant Sewers	(37,541)	2,541	12,553	15,094
382	Outfall Sewer Lines	(474)	7	10,766	10,774
389	Other Plant Miscellaneous Equipment	718	921	-	921
390	Office Furniture and Equipment	389,298	23,084	(19,952)	3,132
391	Transportation Equipment	123,097	17,062	(12,817)	4,245
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	45,806	2,309	624	2,933
394	Laboratory Equipment	14,133	1,617	(727)	890
395	Power Operated Equipment	(1,072)	275	433	708
396	Communication Equipment	3,208	55	697	752
397	Miscellaneous Equipment	262	91	-	91
398	Other Tangible Plant	(1,379)	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 4,138,198	\$ 297,094	\$ (30,251)	\$ 266,843

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ (41,080)
352	Franchises	-	-	-	-	23
354	Structures and Improvements	8,701	-	-	8,701	1,822,253
355	Power Generation Equipment	-	-	-	-	165
360	Collection Sewers - Force	-	-	-	-	174,963
361	Collection Sewers - Gravity	4,906	-	-	4,906	813,670
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	11,649
364	Flow Measuring Devices	2,049	-	-	2,049	(4,472)
365	Flow Measuring Installations	1,437	-	-	1,437	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	12,345	-	-	12,345	(16,067)
375	Reuse Transmission and Distribution System	-	-	-	-	1,263
380	Treatment and Disposal Equipment	-	-	-	-	1,037,638
381	Plant Sewers	23,319	-	-	23,319	(45,766)
382	Outfall Sewer Lines	10,766	-	-	10,766	(467)
389	Other Plant Miscellaneous Equipment	-	-	-	-	1,639
390	Office Furniture and Equipment	-	-	-	-	392,430
391	Transportation Equipment	-	-	-	-	127,342
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	48,739
394	Laboratory Equipment	-	-	-	-	15,024
395	Power Operated Equipment	727	-	-	727	(1,091)
396	Communication Equipment	294	-	-	294	3,666
397	Miscellaneous Equipment	-	-	-	-	353
398	Other Tangible Plant	-	-	-	-	(1,379)
Total Depreciable Wastewater Plant in Service		\$ 64,543	\$ -	\$ -	\$ 64,543	\$ 4,340,498

* Specify nature of transaction.
Use () to denote reversal entries.

4,340,498

YEAR OF REPORT 31-Dec-15

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY : Pinellas County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>3,104,883</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u>63,756</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u>-</u>
Total Credits		\$ <u>63,756</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>3,168,639</u>

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<u>RESERVED CAPACITY FEE</u>	<u>51</u>	\$ <u>1,250</u>	\$ <u>63,756</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u><u>63,756</u></u>

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>2,407,712</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>97,651</u>
Other debits (specify) :	_____
_____	_____
Total debits	\$ <u>97,651</u>
Credits during the year (specify) :	\$ _____
_____	_____
Total credits	\$ <u>-</u>
Balance end of year	\$ <u><u>2,505,363</u></u>

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER O CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			\$
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	-	-	\$ -
522.1	Measured Revenues: Residential Revenues	2,062	2,053	1,852,898
522.2	Commercial Revenues	197	194	80,892
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues	2,259	2,247	\$ 1,933,790
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		2,259	2,247	\$ 1,933,790
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			1,071
Total Other Wastewater Revenues				\$ 1,071

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
521.1 includes accruals

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY Pinellas County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____ -
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems	_____	_____	_____ -
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>1,934,861</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 246,349	\$ 25,865	\$ 25,865	\$ 25,865	\$ 25,865	\$ 25,865	\$ 25,865
703	Salaries and Wages - Officers, Directors and Majority Stockholders	13,605	-	-	-	-	-	-
704	Employee Pensions and Benefits	72,931	7,256	7,256	7,256	7,256	7,256	7,256
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	180,316	-	-	-	-	180,316	-
715	Purchased Power	126,887	42,296	-	42,296	-	42,296	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	133,201	22,200	22,200	22,200	22,200	22,200	22,200
720	Materials and Supplies	88,231	11,029	11,029	11,029	11,029	11,029	11,029
731	Contractual Services-Engineering	-	-	-	-	-	-	-
732	Contractual Services - Accounting	8,442	-	-	-	-	-	-
733	Contractual Services - Legal	103	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	30,827	3,853	3,853	3,853	3,853	3,853	3,853
741	Rental of Building/Real Property	305	-	-	-	-	-	-
742	Rental of Equipment	14	-	-	-	-	-	-
750	Transportation Expenses	15,142	1,893	1,893	1,893	1,893	1,893	1,893
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	28,580	3,572	3,572	3,572	3,572	3,572	3,572
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	6,437	805	805	805	805	805	805
760	Advertising Expense	210	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	834	-	-	-	-	-	-
770	Bad Debt Expense	222	-	-	-	-	-	-
775	Miscellaneous Expenses	73,413	9,177	9,177	9,177	9,177	9,177	9,177
Total Wastewater Utility Expenses		\$ 1,026,049	\$ 127,946	\$ 85,650	\$ 127,946	\$ 85,650	\$ 308,261	\$ 85,650

check (0)

S-10(a)
GROUP _____

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 19,511	\$ 71,649	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	13,605	-	-	-	-
704	Employee Pensions and Benefits	5,474	23,918	-	-	-	-
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals						
720	Materials and Supplies	11,029	11,029	-	-	-	-
731	Contractual Services-Engineering	-	-	-	-	-	-
732	Contractual Services - Accounting	-	8,442	-	-	-	-
733	Contractual Services - Legal	-	103	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	3,853	3,853	-	-	-	-
741	Rental of Building/Real Property	-	305	-	-	-	-
742	Rental of Equipment	-	14	-	-	-	-
750	Transportation Expenses	1,893	1,893	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	3,572	3,572	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	805	805	-	-	-	-
760	Advertising Expense		210				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		-				
767	Regulatory Commission Exp.-Other	-	834	-	-	-	-
770	Bad Debt Expense	222					
775	Miscellaneous Expenses	9,177	9,177	-	-	-	-
Total Wastewater Utility Expenses		\$ 55,535	\$ 149,410	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

MID COUNTY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

MID COUNTY / PINELLAS

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	2,053	2,053
5/8"	Displacement	1.0	43	43
3/4"	Displacement	1.5		0
1"	Displacement	2.5	70	175
1 1/2"	Displacement or Turbine	5.0	37	185
2"	Displacement, Compound or Turbine	8.0	35	280
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0	8	400
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>3,097</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$285.738/365/280=2,796 \text{ ERC's}$$

YEAR OF REPORT 31-Dec-15

UTILITY NAME: MID COUNTY SERVICES, INC.

SYSTEM NAME / COUNTY MID COUNTY / PINELLAS

WASTEWATER TREATMENT PLANT INFORMATION
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.900 mgd</u>	_____	_____
Basis of Permit Capacity (1)	<u>AADF</u>	_____	_____
Manufacturer	<u>MAROLF</u>	_____	_____
Type (2)	<u>Advanced Treatment</u>	_____	_____
Hydraulic Capacity	<u>0.900 mgd</u>	_____	_____
Average Daily Flow	<u>0.783 mgd</u>	_____	_____
Total Gallons of Wastewater Treated	<u>285.738 mg</u>	_____	_____
Method of Effluent Disposal	<u>Surface Discharge</u>	_____	_____

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: MID COUNTY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY MID COUNTY / PINELLAS

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 3,097
2. Maximum number of ERCs* which can be served 3,200
3. Present system connection capacity (in ERCs*) using existing lines 3,200
4. Future connection capacity (in ERCs*) upon service area buildout 3,200
5. Estimated annual increase in ERCs* 0-5
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2017: 1) Relocate utilities in conflict with stormwater conveyance improvements to be constructed by Pinellas County in US19 right-of-way
2) Replace 500KW generator, ATS & electrical equipment at WWTP
3) Replace methanol equipment & install nutrient analyzers.
4) Correct collection system deficiencies.
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. None
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Yes
If so, when? 1998
9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement? _____
10. When did the company last file a capacity analysis report with the DEP? 2016
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FL0034789

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME: MID COUNTY SERVICES INC

	(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)	
Gross Revenues:				
Total Flat-Rate Revenues	-			0
Total Measured Revenues	1,933,790		1,933,790	0
Revenues from Public Authorities	-			
Revenues from Other Systems	-			
Interdepartmental Revenues	-			
Total Other Wastewater Revenues	1,070		1,071	(0)
Reclaimed Water Sales				
Total Wastewater Operating Revenue	1,934,860		1,934,861	(0)
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues	1,934,860		1,934,861	(0)

**LUSI FINANCIAL
SECTION**

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 67,471,363	\$ 70,208,895
108-110	Less: Accumulated Depreciation and Amortization	F-8	20,808,829	22,937,161
Net Plant			\$ 46,662,534	\$ 47,271,734
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments		5,325	5,325
Total Net Utility Plant			\$ 46,595,614	\$ 47,277,059
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	18,235	-
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	955,263	1,056,064
145	Accounts Receivable from Associated Companies	F-12	25,873,362	26,093,823
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		18,668	10,556
161	Stores Expense		-	-
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 26,865,529	\$ 27,160,444

* Not Applicable for Class B Utilities

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	84,706	120,276
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ 84,706	\$ 120,276
TOTAL ASSETS AND OTHER DEBITS			\$ 73,545,849	\$ 74,557,779

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 300	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		34,038,075	34,038,075
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	12,428,928	12,970,854
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 46,467,304	\$ 47,008,929
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	(4,306,111)	(4,306,111)
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ (4,306,111)	\$ (4,306,111)
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		180,642	121,605
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	5,626,529	5,626,529
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		101,454	89,660
236	Accrued Taxes		781,209	194,033
237	Accrued Interest	F-19	20,280	23,692
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ 6,710,114	\$ 6,055,519

* Not Applicable for Class B Utilities

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	38,400	38,400
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		1,844	1,844
Total Deferred Credits			\$ <u>40,244</u>	\$ <u>40,244</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ <u>-</u>	\$ <u>-</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 33,129,958	\$ 33,576,305
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	11,921,533	11,560,385
Total Net C.I.A.C.			\$ <u>21,208,426</u>	\$ <u>22,015,920</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 5,066,885	\$ 4,922,261
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(1,641,012)	(1,249,683)
Total Accumulated Deferred Income Tax			\$ <u>3,425,873</u>	\$ <u>3,672,578</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>73,545,849</u>	\$ <u>74,487,079</u>

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 7,783,305	\$ 8,096,703
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 7,783,305	\$ 8,096,703
401	Operating Expenses	F-3(b)	\$ 2,863,891	\$ 3,073,447
403	Depreciation Expense:	F-3(b)	\$ 2,278,758	\$ 2,581,007
	Less: Amortization of CIAC	F-22	(1,070,683)	361,147
Net Depreciation Expense			\$ 1,208,076	\$ 2,942,155
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	(1,545)	(1,545)
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	851,334	824,451
409	Current Income Taxes	W/S-3	66,685	4,181
410.10	Deferred Federal Income Taxes	W/S-3	441,455	265,019
410.11	Deferred State Income Taxes	W/S-3	62,935	(18,529)
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 5,492,831	\$ 7,089,179
Net Utility Operating Income			\$ 2,290,474	\$ 1,007,525
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		1,040	7,509
420	Allowance for Funds Used During Construction		63,008	177,923
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 2,354,522	\$ 1,192,957

* For each account, Column e should agree with Cloum f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 5,696,806	\$ 2,399,898	\$ -
\$ 5,696,806	\$ 2,399,898	\$ -
\$ 2,202,734	\$ 870,713	\$ -
1,877,088	703,919	-
711,107	(349,960)	-
\$ 2,588,196	\$ 353,959	\$ -
(1,545)	-	-
-	-	-
605,508	218,943	-
2,941	1,240	-
174,511	90,508	-
(12,201)	(6,328)	-
-	-	-
-	-	-
-	-	-
\$ 5,560,144	\$ 1,529,034	\$ -
\$ 136,661	\$ 870,863	\$ -
-	-	-
-	-	-
5,283	2,226	-
125,169	52,754	-
\$ 267,113	\$ 925,844	\$ -

* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 2,354,522	\$ 1,192,957
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		19,839	\$ 20,632
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			\$ 19,839	\$ 20,632
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 698,261	\$ 671,663
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 698,261	\$ 671,663
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 1,676,099	\$ 541,926

Explain Extraordinary Income:

NONE

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 42,325,530	\$ 25,702,521
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	16,559,393	6,377,768
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	21,464,305	12,112,000
252	Advances for Construction	F-20	38,400	
Subtotal			\$ 4,263,432	\$ 7,212,753
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	7,357,870	4,202,515
Subtotal			\$ 11,621,303	\$ 11,415,268
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		-
	Working Capital Allowance (3)		275,342	108,839
	Other (Specify):			
RATE BASE			\$ 11,896,644	\$ 11,524,107
NET UTILITY OPERATING INCOME			\$ 136,661	\$ 870,863
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			1.15%	7.56%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 10,521,794	45.29%	10.80%	4.89%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	8,923,875	38.41%	6.69%	2.57%
Short Term Debt	26,323	0.11%	2.72%	0.00%
Customer Deposits	89,660	0.39%	2.00%	0.01%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	3,672,578	15.81%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 23,234,231	100.00%		7.47%

1 If the utility's capital structure is not used, explain which capital structure is used.

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>10.80%</u>
Commission order approving Return on Equity:	<u>PSC-11-0514-PAA-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME: LAKE UTILITY SERVICES, INC.

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 212,231,000	\$ _____	_____	_____	\$ (201,709,206)	\$ 10,521,794
Preferred Stock	-	_____	_____	_____	_____	-
Long Term Debt	180,000,000	_____	_____	_____	(171,076,125)	8,923,875
Short Term Debt	530,949	_____	_____	_____	(504,626)	26,323
Customer Deposits	89,660	_____	_____	_____	_____	89,660
Tax Credits - Zero Cost	-	_____	_____	_____	_____	-
Tax Credits - Weighted Cost	-	_____	_____	_____	_____	-
Deferred Inc. Taxes	3,672,578	_____	_____	_____	_____	3,672,578
Other (Explain) Short Term Debt	-	_____	_____	_____	-	-
Total	\$ 396,524,187	\$ _____	_____	_____	\$ (373,289,957)	\$ 23,234,231

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

UTILITY PLANT
ACCOUNTS 101 - 106

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 42,325,530	\$ 25,702,521	\$	\$ 68,028,051
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	1,864,745	316,099		2,180,844
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 44,190,275	\$ 26,018,620	\$ -	\$ 70,208,895

UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ (80,978)	-		(80,978)
	Total Plant Acquisition Adjustments	\$ (80,978)	\$ -	\$ -	\$ (80,978)
	Beginning Bal	\$ 8,733	\$	\$	\$ 8,733
	Accumulated Amortization				
	Accruals charged during year	1,545	-		
	Total Accumulated Amortization	\$ 10,278	\$ -	\$ -	\$ 10,278
	Net Acquisition Adjustments	\$ (70,701)	\$ -	\$ -	\$ (70,701)

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 15,003,979	\$ 5,804,850	\$ -	\$ 20,808,829
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 1,877,088	\$ 703,919	\$ -	\$ 2,581,007
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	(158,311)	31,276	-	(127,036)
Other Credits (Specify):	-	-	-	-
Total Credits	\$ 1,718,777	\$ 735,194	\$ -	\$ 2,453,972
Debits during year:				
Book cost of plant retired	163,363	162,277	-	325,640
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Total Debits	\$ 163,363	\$ 162,277	\$ -	\$ 325,640
Balance end of year	<u>\$ 16,559,393</u>	<u>\$ 6,377,768</u>	<u>\$ -</u>	<u>\$ 22,937,161</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -	-	-	-
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	-	-	-
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

- 1 Account 108 for Class B utilities.
- 2 Not applicable for Class B utilities.
- 3 Account 110 for Class B utilities.

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____ 0
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	=====	\$ _____ 0

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____	\$ _____ -
Total Special Deposits	\$ _____ -
OTHER SPECIAL DEPOSITS (Account 133): NONE _____ _____	\$ _____ -
Total Other Special Deposits	\$ _____ -

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Investment in Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Utility Investment		\$ _____ -
OTHER INVESTMENTS (Account 125): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Investment		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE		\$ _____ -
_____		_____
_____		_____
_____		_____
_____		_____
Total Special Funds		\$ _____ -

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 806,749	
Wastewater	260,109	
Other		
Total Customer Accounts Receivable		\$ 1,066,858
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	

Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	

Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 1,066,858
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ (9,717)	
Provision for uncollectibles for current year	\$ (1,077)	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions		\$ -
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off		\$ -
Balance end of year		\$ (10,794)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 1,056,064

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ -

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>RATE CASE</u>	\$ <u> -</u>	\$ <u> 28,814</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u> -</u>	\$ <u> 28,814</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE</u>	\$ <u> 12,149</u>	\$ <u> 91,462</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u> 12,149</u>	\$ <u> 91,462</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u> -</u>	\$ <u> -</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u> -</u>	\$ <u> -</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u> 12,149</u>	\$ <u> 120,276</u>

UTILITY NAME:

LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	_____	1
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$0
Dividends declared per share for year	_____	0
REFERRED STOCK		
Par or stated value per share	_____	0
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$0
Dividends declared per share for year	_____	0

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	_____ %	_____	\$ _____ -
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
Total			\$ _____ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 12,428,928
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____ _____	\$ _____ _____
	Total Credits:	\$ -
	Debits: _____ _____	\$ _____ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income {income/(loss)}	\$ 541,926
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____ _____
438	Common Stock Dividends Declared _____ _____	_____ _____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>12,970,854</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (4,306,111)
Total	\$ <u>(4,306,111)</u>

**OTHER LONG-TERM DEBT
ACCOUNT 224**

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>-</u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____

UTILITIES INC INTERCOMPANY INTEREST	0		661,890	661,890	-

Total Account 237.1	\$ _____		\$ 661,890	\$ 661,890	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ 20,280		\$ 5,447	\$ 6,360	\$ 23,692
Misc	-		4,326		-

Total Account 237.2	\$ 20,280		\$ 9,773	\$ 6,360	\$ 23,692
Total Account 237 (1)	\$ 20,280		\$ 671,663	\$ 668,250	\$ 23,692
INTEREST EXPENSED:					
Total accrual Account 237			\$ 671,663		

Net Interest Expensed to Account No. 427 (2)			\$ 671,663		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.

(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$ 38,400		\$	\$	\$ 38,400
Total	\$ 38,400		\$	\$	\$ 38,400

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ <u>_____</u>	\$ <u>_____ -</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ <u>_____</u>	\$ <u>_____ -</u>
TOTAL OTHER DEFERRED CREDITS	\$ <u>_____</u>	\$ <u>_____ -</u>

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>21,028,830</u>	\$ <u>12,101,129</u>	\$ <u>-</u>	\$ <u>33,129,958</u>
Add credits during year:	\$ <u>435,476</u>	\$ <u>10,871</u>	\$ <u>-</u>	\$ <u>446,347</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u><u>21,464,305</u></u>	\$ <u><u>12,112,000</u></u>	\$ <u><u>-</u></u>	\$ <u><u>33,576,305</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>8,068,978</u>	\$ <u>3,852,555</u>	\$ <u>-</u>	\$ <u>11,921,533</u>
Debits during the year:	\$ <u>(711,107)</u>	\$ <u>349,960</u>	\$ <u>-</u>	\$ <u>(361,147)</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>7,357,870</u></u>	\$ <u><u>4,202,515</u></u>	\$ <u><u>-</u></u>	\$ <u><u>11,560,385</u></u>

UTILITY NAME:

LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 541,926
Reconciling items for the year:		
Taxable income not reported on books:		0
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
Amortization ITC		_____
Current FIT		(1,783)
Current SIT		5,964
Deferred FIT		265,019
Deferred SIT		(18,529)
AFUDC - CY book equity amortization		29,186
Fines & penalties		8,900
Political contributions		_____
Meals & entertainment		1,106
Book depreciation (depr.paa,ciac)		2,911,205
Deferred maintenance - CY amortization		22,793
Deferred rate case - CY amortization		_____
Miscellaneous reserves		_____
Organization costs - CY amortization		5,005
Bad debt reserves		198
Book PAA - CY amortization		(1,545)
Book gain/(loss) on sale of assets		9,505
Net operating loss carryforward		_____
Post audit net income adjustments		(14,348)
Income recorded on books not included in return:		
AFUDC - CY book equity portion		(91,860)
_____		_____
_____		_____
Deduction on return not charged against book income:		
Tax depreciation		(2,396,240)
Deferred maintenance - CY additions		(58,363)
Deferred rate case - CY additions		_____
Tax gain/(loss) on sale of assets		(145,607)
Utilization of net operating loss carryforward		(1,001,194)
_____		(71,338)
Federal tax net income		\$ 0
Computation of tax :		
	0	
	34%	
	0	

**LUSI WATER
OPERATION
SECTION**

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 42,325,530
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	16,559,393
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	21,464,305
252	Advances for Construction	F-20	38,400
Subtotal			\$ 4,263,432
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 7,357,870
Subtotal			\$ 11,621,303
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		275,342
	Other (Specify):		
WATER RATE BASE			\$ 11,896,644
WATER OPERATING INCOME		W-3	\$ 136,661
RN (Water Operating Income / Water Rate Base)			<u>1.15%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 5,696,806
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 5,696,806
401	Operating Expenses	W-10(a)	\$ 2,202,734
403	Depreciation Expense	W-6(a)	1,877,088
	Less: Amortization of CIAC	W-8(a)	711,107
	Net Depreciation Expense		\$ 2,588,196
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(1,545)
407	Amortization Expense (Other than CIAC)	F-8	-
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		255,996
408.11	Property Taxes		282,638
408.12	Payroll Taxes		66,558
408.13	Other Taxes and Licenses		316
408	Total Taxes Other Than Income		\$ 605,508
409.1	Income Taxes		2,941
410.1	Deferred Federal Income Taxes		174,511
410.11	Deferred State Income Taxes		(12,201)
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ 5,560,144
	Utility Operating Income		\$ 136,661
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		5,283
420	Allowance for Funds Used During Construction		125,169
	Total Utility Operating Income		\$ 267,113

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 43,404	\$ (16,209)	\$ -	\$ 27,194
302	Franchises	22,523	5	-	22,529
303	Land and Land Rights	112,904	(397)	-	112,506
304	Structures and Improvements	16,659,324	(12,651,435)	10,222	3,997,667
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	2,579,658	(67,735)	-	2,511,923
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	327,322	(6,375)	-	320,947
310	Power Generation Equipment	132,634	284,920	-	417,555
311	Pumping Equipment	1,043,091	450,866	71,217	1,422,739
320	Water Treatment Equipment	688,010	4,758,757	6,615	5,440,153
330	Distribution Reservoirs and Standpipes	3,236,063	(48,575)	11,276	3,176,212
331	Transmission and Distribution Mains	16,855,983	546,526	48,962	17,353,547
333	Services	2,431,354	345,395	6,184	2,770,565
334	Meters and Meter Installations	1,237,131	92,761	4,100	1,325,792
335	Hydrants	936,747	23,310	-	960,058
336	Backflow Prevention Devices	69,980	25,022	1,198	93,803
339	Other Plant Miscellaneous Equipment	1,703	79,517	-	81,219
340	Office Furniture and Equipment	1,498,497	(413)	-	1,498,084
341	Transportation Equipment	539,447	34,798	-	574,245
342	Stores Equipment	3,051	1,305	-	4,356
343	Tools, Shop and Garage Equipment	156,030	3,158	267	158,922
344	Laboratory Equipment	17,017	0	-	17,017
345	Power Operated Equipment	16,713	523	3,321	13,915
346	Communication Equipment	16,752	375	-	17,127
347	Miscellaneous Equipment	806	-	-	806
348	Other Tangible Plant	783,262	(776,612)	-	6,649
TOTAL WATER PLANT		\$ 49,409,404	\$ (6,920,512)	\$ 163,363	\$ 42,325,530

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Additions are netted against all Commission Ordered Adjustments.

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 27,194	\$ 27,194	\$	\$	\$	\$
302	Franchises	22,529	22,529				
303	Land and Land Rights	112,506		112,506			
304	Structures and Improvements	3,997,667		131,085	3,333,688	2,374	530,521
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	2,511,923		2,511,923			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	320,947		320,947			
310	Power Generation Equipment	417,555		417,555			
311	Pumping Equipment	1,422,739		1,422,739			
320	Water Treatment Equipment	5,440,153			5,440,153		
330	Distribution Reservoirs and Standpipes	3,176,212				3,176,212	
331	Transmission and Distribution Mains	17,353,547				17,353,547	
333	Services	2,770,565				2,770,565	
334	Meters and Meter Installations	1,325,792				1,325,792	
335	Hydrants	960,058				960,058	
336	Backflow Prevention Devices	93,803				93,803	
339	Other Plant Miscellaneous Equipment	81,219				81,219	
340	Office Furniture and Equipment	1,498,084					1,498,084
341	Transportation Equipment	574,245					574,245
342	Stores Equipment	4,356					4,356
343	Tools, Shop and Garage Equipment	158,922					158,922
344	Laboratory Equipment	17,017					17,017
345	Power Operated Equipment	13,915					13,915
346	Communication Equipment	17,127					17,127
347	Miscellaneous Equipment	806					806
348	Other Tangible Plant	6,649					6,649
TOTAL WATER PLANT		\$ 42,325,530	\$ 49,723	\$ 4,916,754	\$ 8,773,840	\$ 25,763,571	\$ 2,821,642

W-4(b)
GROUP _____

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *		_____	_____	_____

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ (9,331)	\$ 1,018	\$ (0)	\$ 1,018
302	Franchises	4,399	568	(4)	564
304	Structures and Improvements	4,358,905	453,821	(11,307)	442,513
305	Collecting and Impounding Reservoirs	-	-	10,222	10,222
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	1,050,066	85,627	(0)	85,627
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	77,219	9,323	(0)	9,323
310	Power Generation Equipment	55,161	9,006	(0)	9,006
311	Pumping Equipment	(187,852)	56,698	(71,217)	(14,519)
320	Water Treatment Equipment	216,314	67,524	64,602	132,125
330	Distribution Reservoirs and Standpipes	1,042,840	87,346	(4,678)	82,668
331	Transmission and Distribution Mains	4,510,815	683,553	(37,686)	645,867
333	Services	670,211	62,555	42,779	105,333
334	Meters and Meter Installations	416,276	64,210	(4,241)	59,969
335	Hydrants	228,718	20,932	4,100	25,032
336	Backflow Prevention Devices	11,527	5,199	(1,198)	4,000
339	Other Plant Miscellaneous Equipment	638	831	1,198	2,029
340	Office Furniture and Equipment	1,359,008	109,945	(89,759)	20,186
341	Transportation Equipment	424,490	77,857	(60,221)	17,636
342	Stores Equipment	84	190	-	190
343	Tools, Shop and Garage Equipment	123,413	11,119	(901)	10,218
344	Laboratory Equipment	2,821	887	267	1,154
345	Power Operated Equipment	3,597	1,227	(3,321)	(2,094)
346	Communication Equipment	10,601	2,062	3,055	5,116
347	Miscellaneous Equipment	45	54	0	54
348	Other Tangible Plant	634,014	65,538	0	65,538
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 15,003,978	\$ 1,877,088	\$ (158,311)	\$ 1,718,777

* Specify nature of transaction
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ (8,313)
302	Franchises	-	-	-	-	4,964
304	Structures and Improvements	-	-	-	-	4,801,419
305	Collecting and Impounding Reservoirs	10,222	-	-	10,222	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	1,135,693
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	86,542
310	Power Generation Equipment	-	-	-	-	64,167
311	Pumping Equipment	-	-	-	-	(202,370)
320	Water Treatment Equipment	71,217	-	-	71,217	277,223
330	Distribution Reservoirs and Standpipes	6,615	-	-	6,615	1,118,893
331	Transmission and Distribution Mains	11,276	-	-	11,276	5,145,406
333	Services	48,962	-	-	48,962	726,582
334	Meters and Meter Installations	6,184	-	-	6,184	470,061
335	Hydrants	4,100	-	-	4,100	249,649
336	Backflow Prevention Devices	-	-	-	-	15,527
339	Other Plant Miscellaneous Equipment	1,198	-	-	1,198	1,469
340	Office Furniture and Equipment	-	-	-	-	1,379,194
341	Transportation Equipment	-	-	-	-	442,126
342	Stores Equipment	-	-	-	-	275
343	Tools, Shop and Garage Equipment	-	-	-	-	133,631
344	Laboratory Equipment	267	-	-	267	3,708
345	Power Operated Equipment	-	-	-	-	1,502
346	Communication Equipment	3,321	-	-	3,321	12,396
347	Miscellaneous Equipment	-	-	-	-	99
348	Other Tangible Plant	-	-	-	-	699,552
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 163,363	\$ -	\$ -	\$ 163,363	\$ 16,559,393

W-6(b)

GROUP _____

UTILITY NAME:

LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY :

Lake County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>21,316,178</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>148,127</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
Total Credits		\$ <u>148,127</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>21,464,305</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Cap/Res/Ext Fees		\$	\$ 148,127
Total Credits			\$ 148,127

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 8,068,978
Debits during the year:	
Accruals charged to Account 272	\$ (711,107)
Other debits (specify) :	-
Total debits	\$ (711,107)
Credits during the year (specify) :	
	\$
Total credits	\$ -
Balance end of year	\$ 7,357,870

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	10,122	10,214	5,236,594
461.2	Sales to Commercial Customers	170	198	409,923
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			-
Total Metered Sales		10,292	10,412	\$ 5,646,517
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		10,292	10,412	\$ 5,646,517
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			631
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			49,658
Total Other Water Revenues				\$ 50,289
Total Water Operating Revenues				\$ 5,696,806

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
Accruals are recorded in account 461.1.

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY : Lake County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 695,200	\$ 65,664	\$ 65,664
603	Salaries and Wages - Officers, Directors and Majority Stockholders	47,008	-	-
604	Employee Pensions and Benefits	247,614	21,907	21,907
610	Purchased Water	-	-	-
615	Purchased Power	329,489	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	85,431	14,238	14,238
620	Materials and Supplies	252,999	31,625	31,625
631	Contractual Services-Engineering	8,049	-	-
632	Contractual Services - Accounting	29,130	-	-
633	Contractual Services - Legal	613	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	22,093	3,682	3,682
636	Contractual Services - Other	84,521	10,565	10,565
641	Rental of Building/Real Property	1,052	-	-
642	Rental of Equipment	50	-	-
650	Transportation Expenses	52,574	6,572	6,572
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	98,587	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	22,184	2,773	2,773
660	Advertising Expense	1,313	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-
667	Regulatory Commission Exp.-Other	31,004	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	17,581	-	-
675	Miscellaneous Expenses	176,244	22,031	22,031
Total Water Utility Expenses		\$ 2,202,734	\$ 179,056	\$ 179,056

Check

W-10(a)
GROUP _____

YEAR OF REPORT
31-Dec-15

UTILITY NAME:

LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY :

Lake County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 65,664	\$ 65,664	\$ 65,664	\$ 65,664	\$ 46,955	\$ 254,264
-	-	-	-	-	47,008
21,907	21,907	21,907	21,907	15,665	100,510
329,489		-		-	-
-		-		-	-
14,238	14,238	14,238	14,238		
31,625	31,625	31,625	31,625	31,625	31,625
-	-	8,049	-	-	-
-	-	-	-	-	29,130
-	-	-	-	-	613
-	-	-	-	-	-
3,682	3,682	3,682	3,682	-	-
10,565	10,565	10,565	10,565	10,565	10,565
-	-	-	-	-	1,052
-	-	-	-	-	50
6,572	6,572	6,572	6,572	6,572	6,572
-	-	-	-	-	-
-	-	-	-	-	98,587
-	-	-	-	-	-
2,773	2,773	2,773	2,773	2,773	2,773
					1,313
					-
					31,004
				17,581	
22,031	22,031	22,031	22,031	22,031	22,031
\$ 508,545	\$ 179,056	\$ 187,105	\$ 179,056	\$ 153,766	\$ 637,095

W-10(b)
GROUP _____

UTILITY NAME:

LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

LAKE UTILITY SERVICES, INC. / LAKE
AGGREGATE OF ALL SYSTEMS

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		96.763	1.146	95.617	92.168
February		95.271	1.100	94.171	89.600
March		126.437	1.116	125.321	112.766
April		128.495	-0.179	128.674	120.214
May		143.931	0.589	143.342	136.003
June		139.771	1.757	138.014	126.453
July		143.896	1.901	141.995	152.334
August		124.946	2.588	122.358	128.352
September		112.953	1.595	111.358	105.464
October		129.338	1.880	127.458	119.569
November		147.421	2.172	145.249	129.870
December		130.560	2.197	128.363	120.850
Total for Year		<u>1,519.782</u>	<u>17.862</u>	<u>1,501.920</u>	<u>1,433.643</u>

If water is purchased for resale, indicate the following:

Vendor None

Point of delivery _____

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

NOTE: Above figures include Amber Hill, Clermont I, Clermont II, Crescent Bay, Crescent West,
Highland Point, CR 561, Lake Crescent Hills, Lake Groves, Lake Louisa, Lake Ridge Club, Oranges,
Vistas, Lake Saunders, and Four Lakes water production sites.

Above systems are all owned by Lake Utility Services, Inc.

Based on 16 hrs/day

List for each source of supply: See individual system sheets	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

W-11

GROUP _____

SYSTEM Aggregate of all Systems

YEAR OF REPORT
31-Dec-15

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY : LAKE UTILITY SERVICES, INC. / LAKE
LUSI NORTH & LUSI SOUTH INTERCONNECTED SYSTEMS

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		95.984	0.989	94.995	91.598
February		94.475	0.953	93.522	89.060
March		125.471	0.960	124.511	112.114
April		127.407	-0.340	127.747	119.391
May		142.713	0.414	142.299	135.112
June		138.612	1.583	137.029	125.650
July		142.662	1.702	140.960	151.455
August		123.863	2.369	121.494	127.656
September		111.935	1.366	110.569	104.828
October		128.141	1.648	126.493	118.792
November		146.209	1.951	144.258	129.091
December		129.333	1.935	127.398	120.052
Total for Year		1,506.805	15.530	1,491.275	1,424.799

If water is purchased for resale, indicate the following:

Vendor None
Point of delivery _____

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

NOTE: Above figures include Amber Hill, Clermont I, Clermont II, Crescent Bay, Crescent West,
Highland Point, CR 561, Lake Crescent Hills, Lake Groves, Lake Louisa, Lake Ridge Club, Oranges,
Vistas water production sites.

Above systems are all owned by Lake Utility Services, Inc.

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
SEE NEXT PAGE			

Based on 16hrs/day

LIST OF EACH SOURCE OF SUPPLY	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1 (Clermont I)	60 gpm	57,600	Upper Floridan Aquifer
Well #2 (Clermont I)	110 gpm	105,600	Upper Floridan Aquifer
Well #1 (Clermont II)	44 gpm	42,240	Upper Floridan Aquifer
Well #2 (Clermont II)	55 gpm	52,800	Upper Floridan Aquifer
Well #1 (Amber Hill)	550 gpm	528,000	Upper Floridan Aquifer
Well #1 (Crescent Bay)	700 gpm	672,000	Upper Floridan Aquifer
Well #1 (Crescent West)	700 gpm	672,000	Upper Floridan Aquifer
Well #1 (Highland Point)	750 gpm	720,000	Upper Floridan Aquifer
Well #1 (Lake Crescent Hills)	700 gpm	672,000	Upper Floridan Aquifer
Well #1 (Lake Ridge Club)	550 gpm	528,000	Upper Floridan Aquifer
Well #1 (Oranges)	550 gpm	528,000	Upper Floridan Aquifer
Well #1 (Vistas)	700 gpm	672,000	Upper Floridan Aquifer
Well #2 (Vistas)	700 gpm	672,000	Upper Floridan Aquifer
Well #3 (Vistas)	625 gpm	600,000	Upper Floridan Aquifer
Well #1 (Lake Groves)	2000 gpm	1,920,000	Upper Floridan Aquifer
Well #2 (Lake Groves)	2400 gpm	2,304,000	Upper Floridan Aquifer
Well #3 (Lake Groves)	3000 gpm	2,880,000	Lower Floridan Aquifer

W-11 (Pg 2 of 2)

GROUP _____

SYSTEM LUSI North & LUSI South

YEAR OF REPORT
31-Dec-15

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY: LAKE UTILITY SERVICES, INC. / LAKE FOUR LAKES

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		0.445	0.011	0.434	0.415
February		0.461	0.010	0.451	0.387
March		0.556	0.012	0.544	0.451
April		0.608	0.013	0.595	0.552
May		0.670	0.015	0.655	0.588
June		0.695	0.018	0.677	0.559
July		0.777	0.025	0.752	0.661
August		0.633	0.030	0.603	0.508
September		0.561	0.029	0.532	0.440
October		0.654	0.038	0.616	0.539
November		0.689	0.037	0.652	0.531
December		0.692	0.044	0.648	0.584
Total for Year		7.441	0.282	7.159	6.215

If water is purchased for resale, indicate the following:
 Vendor None
 Point of delivery _____

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

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well # 1 (Four Lakes)	105 gpm	100,800	Upper Floridan Aquifer
Well #2 (Four Lakes)	105 gpm	100,800	Upper Floridan Aquifer

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : LAKE UTILITY SERVICES, INC. / LAKE SAUNDERS

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		0.334	0.146	0.188	0.155
February		0.335	0.137	0.198	0.153
March		0.410	0.144	0.266	0.201
April		0.480	0.148	0.332	0.271
May		0.548	0.160	0.388	0.303
June		0.464	0.156	0.308	0.244
July		0.457	0.174	0.283	0.218
August		0.450	0.189	0.261	0.188
September		0.457	0.200	0.257	0.196
October		0.543	0.194	0.349	0.238
November		0.523	0.184	0.339	0.248
December		0.535	0.218	0.317	0.214
Total for Year		5.536	2.050	3.486	2.629

If water is purchased for resale, indicate the following:

Vendor None

Point of delivery _____

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

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1 (Lake Saunders)	300 gpm	288,000	Upper Floridan Aquifer
Well #2 (Lake Saunders)	300 gpm	288,000	Upper Floridan Aquifer
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE
AMBER HILL

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>468,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>NA</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE CLERMONT I

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>115,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellheads, 2 wells</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE CLERMONT II

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>71,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellheads, 2 wells</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE
CRESCENT BAY

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>396,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE COUNTY ROAD 561 WTP

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>2,592,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellheads, 3 Wells</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE
LAKE GROVES

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>6,000,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellheads, 3 wells</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Packed tower aeration, pH adjustment, Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE
LAKE LOUISA

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>2,520,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellheads, 3 wells</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE
LAKE RIDGE CLUB

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>396,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE VISTAS

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>822,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead, Vistas #2</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE
LAKE SAUNDERS

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.432 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellheads, 2 wells</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination, Iron removal</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE
FOUR LAKES

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.088 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellheads, 2 wells</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

LAKE UTILITY SERVICES, INC. / LAKE
LUSI NORTH & LUSI SOUTH INTERCONNECTED SYSTEMS

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential 5/8"		1.0	9,949	9,949
Residential 1"		2.5	48	120
Residential 1.5"		5.0	3	15
5/8"	Displacement	1.0	88	88
3/4"	Displacement	1.5		0
1"	Displacement	2.5	55	138
1 1/2"	Displacement or Turbine	5.0	17	85
2"	Displacement, Compound or Turbine	8.0	20	160
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	3	75
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0	4	320
8"	Turbine	90.0	2	180
10"	Compound	115.0		0
10"	Turbine	145.0	1	145
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>11,290</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

$$1,424.798/365/350=11,153$$

UTILITY NAME:

LAKE UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

LAKE UTILITY SERVICES, INC. / LAKE
FOUR LAKES

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	70 *	70
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
Residential 1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
* Includes 1--1" meter Total Water System Meter Equivalents				70

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation: $6.215/365/350=49$
--

UTILITY NAME:

LAKE UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

LAKE UTILITY SERVICES, INC. / LAKE
LAKE SAUNDERS

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	45 *	45
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
* includes 1-1" meter.			Total Water System Meter Equivalents	<u>45</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> <p style="text-align: center;">2.629/365/350=21</p>
--

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE
LUSI NORTH & LUSI SOUTH INTERCONNECTED SYSTEMS

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. 12,000
2. Maximum number of ERCs * which can be served. 12,000
3. Present system connection capacity (in ERCs *) using existing lines. 12,000
4. Future connection capacity (in ERCs *) upon service area buildout. N/A - Interconnected system
5. Estimated annual increase in ERCs *. 250
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 500 - 1500 gpm
7. Attach a description of the fire fighting facilities. Hydrants throughout service area. All water sources are interconnected.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2017: Utility relocations due to US 27 highway widening; installation of SCADA system; engineering of TTHM/HAA5 remediation; relocate watermain on Oswalt Road due to Lake County road improvements.
9. When did the company last file a capacity analysis report with the DEP? 2008
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? No
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # LUSI North 3354883 & LUSI South 3354881
12. Water Management District Consumptive Use Permit # 2700
 - 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 the calculation on the bottom of Page W-13.

UTILITY NAME: LAKE UTILITY SERVICES INC

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE
FOUR LAKES

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. 251
2. Maximum number of ERCs * which can be served. 251
3. Present system connection capacity (in ERCs *) using existing lines. 251
4. Future connection capacity (in ERCs *) upon service area buildout. 251
5. Estimated annual increase in ERCs *. None
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.

9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3354647
12. Water Management District Consumptive Use Permit # N/A
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? _____

* An ERC is determined based on the calculation on the bottom of Page W-13.

UTILITY NAME: LAKE UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY LAKE UTILITY SERVICES, INC. / LAKE
LAKE SAUNDERS

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. 100
2. Maximum number of ERCs * which can be served. 100
3. Present system connection capacity (in ERCs *) using existing lines. 100
4. Future connection capacity (in ERCs *) upon service area buildout. 100
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 500 gpm
7. Attach a description of the fire fighting facilities. 3 Hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____

9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3354695
12. Water Management District Consumptive Use Permit # 50094
 - 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 the calculation on the bottom of Page W-13.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME: LAKE UTILITY SERVICES, INC.

	(A)	(B)	(C)	(D)
Accounts			Gross Water Revenues per RAF Return	Difference (B)-(C)
	Gross Water Revenues per Sch W-9			
Gross Revenues:				
Unmetered Water Revenues	-			
Total Metered Sales	5,646,517		5,646,517	-
Total Fire Protection Revenue	-			-
Other Sales to Public Authorities	-			-
Sales to Irrigation Customers	-			-
Sales for Resale	-			-
Interdepartmental Sales	-			-
Total Other Water Revenue	50,289		58,920	(8,631)
Total Water Operating Revenue	5,696,806		5,705,436	(8,631)
Less: Expense for Purchased Water from FPSC Regulated Utility				-
Net Water Operating Revenues	5,696,806		5,705,436	(8,631)

**LUSI WASTEWATER
OPERATION
SECTION**

UTILITY NAME: LAKE UTILITY SERVICES, INC.
 SYSTEM NAME / COUNTY : Lake County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 25,702,521
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	6,377,768
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	12,112,000
252	Advances for Construction	F-20	
Subtotal			\$ 7,212,753
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 4,202,515
Subtotal			\$ 11,415,268
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		108,839
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 11,524,107
WASTEWATER OPERATING INCOME		S-3	\$ 870,863
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>7.56%</u>

- NOTES (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 2,399,898
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 2,399,898
401	Operating Expenses	S-10A	\$ 870,713
403	Depreciation Expense	S-6A	703,919
	Less: Amortization of CIAC	S-8A	(349,960)
	Net Depreciation Expense		\$ 353,959
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		107,893
408.11	Property Taxes		91,127
408.12	Payroll Taxes		19,825
408.13	Other Taxes and Licenses		98
408	Total Taxes Other Than Income		\$ 218,943
409.1	Income Taxes		1,240
410.1	Deferred Federal Income Taxes		90,508
410.11	Deferred State Income Taxes		(6,328)
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 1,529,034
	Utility Operating Income		\$ 870,863
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		2,226
420	Allowance for Funds Used During Construction		52,754
	Total Utility Operating Income		\$ 925,844

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 8,872	\$ (0)	\$ -	\$ 8,872
352	Franchises	-	-	-	-
353	Land and Land Rights	19,459	-	-	19,459
354	Structures and Improvements	4,860,958	364,299	35,044	5,190,213
355	Power Generation Equipment	907	-	-	907
360	Collection Sewers - Force	1,637,297	(517,394)	-	1,119,903
361	Collection Sewers - Gravity	2,917,177	12,043	-	2,929,220
361	Manholes	819,878	0	-	819,879
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	48,804	555,334	21,624	582,514
364	Flow Measuring Devices	2,124	599,790	-	601,914
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	533,246	(83,230)	2,433	447,583
367	Reuse Meters and Meter Installations	80,010	3,843	-	83,853
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	307,434	35,215	38,861	303,788
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	2,726,307	514,882	-	3,241,189
380	Treatment and Disposal Equipment	2,005,520	7,456,247	32,595	9,429,171
381	Plant Sewers	76,537	85,991	27,742	134,785
382	Outfall Sewer Lines	2,049	-	-	2,049
389	Other Plant Miscellaneous Equipment	76,633	-	-	76,633
390	Office Furniture and Equipment	422,594	17,889	-	440,483
391	Transportation Equipment	166,820	18,326	-	185,146
392	Stores Equipment	1,077	-	-	1,077
393	Tools, Shop and Garage Equipment	20,222	5,776	1,755	24,244
394	Laboratory Equipment	8,661	2,254	866	10,049
395	Power Operated Equipment	26,235	(2,769)	1,356	22,110
396	Communication Equipment	15,988	-	-	15,988
397	Miscellaneous Equipment	4,480	(1,500)	-	2,980
398	Other Tangible Plant	376,401	(367,889)	-	8,512
Total Wastewater Plant		\$ 17,165,689	\$ 8,699,109	\$ 162,277	\$ 25,702,521

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Additions are netted against all Commission Ordered Adjustments.

S-4(a)
GROUP _____

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 8,872						\$ 8,872
352	Franchises	-						-
353	Land and Land Rights		19,459	-	-	-	-	19,459
354	Structures and Improvements		-	2,186,227	2,986,022	17,964	-	5,190,213
355	Power Generation Equipment		907	-	-	-	-	907
360	Collection Sewers - Force		1,119,903					1,119,903
361	Collection Sewers - Gravity		2,929,220					2,929,220
361	Manholes		819,879					819,879
362	Special Collecting Structures		-					-
363	Services to Customers		582,514					582,514
364	Flow Measuring Devices		601,914					601,914
365	Flow Measuring Installations		-					-
366	Reuse Services		-			447,583	-	447,583
367	Reuse Meters and Meter Installations		-			83,853	-	83,853
370	Receiving Wells							-
371	Pumping Equipment			303,788				303,788
374	Reuse Distribution Reservoirs					30,517		-
375	Reuse Transmission and Distribution System						3,210,672	3,241,189
380	Treatment and Disposal Equipment				4,381,892			9,429,171
381	Plant Sewers					134,785		134,785
382	Outfall Sewer Lines				2,049			2,049
389	Other Plant Miscellaneous Equipment			6,854				76,633
390	Office Furniture and Equipment							440,483
391	Transportation Equipment							185,146
392	Stores Equipment							1,077
393	Tools, Shop and Garage Equipment							24,244
394	Laboratory Equipment							10,049
395	Power Operated Equipment							22,110
396	Communication Equipment							15,988
397	Miscellaneous Equipment							2,980
398	Other Tangible Plant							8,512
Total Wastewater Plant		\$ 8,872	\$ 6,073,795	\$ 2,496,869	\$ 7,369,963	\$ 714,703	\$ 3,210,672	\$ 25,702,521

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

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY : Lake County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 257,098	\$ 177	\$ (0)	\$ 177
352	Franchises	31	-	-	-
354	Structures and Improvements	2,206,224	173,574	(0)	173,574
355	Power Generation Equipment	317	45	(0)	45
360	Collection Sewers - Force	540,166	51,713	0	51,713
361	Collection Sewers - Gravity	1,070,975	83,691	-	83,691
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	2,942	3,248	-	3,248
364	Flow Measuring Devices	1,723	60,369	(0)	60,369
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	87,415	12,978	-	12,978
367	Reuse Meters and Meter Installations	10,875	4,143	-	4,143
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	(117,140)	18,371	-	18,371
	Reuse Transmission and Distribution System	511,664	65,705	(0)	65,705
375					
380	Treatment and Disposal Equipment	298,359	180,764	-	180,764
381	Plant Sewers	(25,046)	3,894	-	3,894
382	Outfall Sewer Lines	(2,003)	68	0	68
389	Other Plant Miscellaneous Equipment	276,299	7,359	0	7,359
390	Office Furniture and Equipment	384,728	101	21,900	22,001
391	Transportation Equipment	131,270	-	11,278	11,278
392	Stores Equipment	25	60	(0)	60
393	Tools, Shop and Garage Equipment	70,551	1,497	3	1,501
394	Laboratory Equipment	(7,464)	618	-	618
395	Power Operated Equipment	(6,855)	2,154	(1,906)	248
396	Communication Equipment	13,596	1,599	0	1,599
397	Miscellaneous Equipment	2,091	282	-	282
398	Other Tangible Plant	97,011	31,509	(0)	31,509
Total Depreciable Wastewater Plant in Service		\$ 5,804,850	\$ 703,919	\$ 31,276	\$ 735,194

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ 257,276
352	Franchises	-	-	-	-	31
354	Structures and Improvements	35,044	-	-	35,044	2,344,753
355	Power Generation Equipment	-	-	-	-	363
360	Collection Sewers - Force	-	-	-	-	591,879
361	Collection Sewers - Gravity	-	-	-	-	1,154,665
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	21,624	-	-	21,624	(15,434)
364	Flow Measuring Devices	-	-	-	-	62,093
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	2,433	-	-	2,433	97,960
367	Reuse Meters and Meter Installations	-	-	-	-	15,017
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	38,861	-	-	38,861	(137,630)
375	Reuse Transmission and Distribution System	-	-	-	-	577,369
380	Treatment and Disposal Equipment	32,595	-	-	32,595	446,528
381	Plant Sewers	27,742	-	-	27,742	(48,894)
382	Outfall Sewer Lines	-	-	-	-	(1,935)
389	Other Plant Miscellaneous Equipment	-	-	-	-	283,658
390	Office Furniture and Equipment	-	-	-	-	406,729
391	Transportation Equipment	-	-	-	-	142,549
392	Stores Equipment	-	-	-	-	85
393	Tools, Shop and Garage Equipment	1,755	-	-	1,755	70,296
394	Laboratory Equipment	866	-	-	866	(7,712)
395	Power Operated Equipment	1,356	-	-	1,356	(7,963)
396	Communication Equipment	-	-	-	-	15,195
397	Miscellaneous Equipment	-	-	-	-	2,373
398	Other Tangible Plant	-	-	-	-	128,519
Total Depreciable Wastewater Plant in Service		\$ 162,277	\$ -	\$ -	\$ 162,277	\$ 6,377,768

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>11,826,613</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u>285,387</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u>-</u>
Total Credits		\$ <u>285,387</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>12,112,000</u>

Explain all debits charged to Account 271 during the year below:

YEAR OF REPORT
31-Dec-15

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY : Lake County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Cap/Res/Ext Fees		\$	\$ 285,387
			-
Total Credits			\$ 285,387

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 3,852,555
Debits during the year:	
Accruals charged to Account 272	\$ 349,960
Other debits (specify):	
Total debits	\$ 349,960
Credits during the year (specify):	
	\$
Total credits	\$ -
Balance end of year	\$ 4,202,515

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WASTEWATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
Total Credits		\$ _____ 0

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	-	-	\$ -
521.2	Commercial Revenues	-	-	-
521.3	Industrial Revenues	-	-	-
521.4	Revenues From Public Authorities	-	-	-
521.5	Multiple Family Dwelling Revenues	-	-	-
521.6	Other Revenues	-	-	-
521	Total Flat Rate Revenues	-	-	\$ -
522.1	Measured Revenues: Residential Revenues	3,327	3,320	1,955,607.03
522.2	Commercial Revenues	34	37	223,419
522.3	Industrial Revenues	-	-	-
522.4	Revenues From Public Authorities	-	-	-
522.5	Multiple Family Dwelling Revenues	-	-	-
522	Total Measured Revenues	-	-	\$ 2,179,026
523	Revenues From Public Authorities	-	-	-
524	Revenues From Other Systems	-	-	-
525	Interdepartmental Revenues	-	-	-
Total Wastewater Sales		<u>3,361</u>	<u>3,357</u>	<u>\$ 2,179,026</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues	-	-	\$ -
531	Sale of Sludge	-	-	-
532	Forfeited Discounts	-	-	-
534	Rents From Wastewater Property	-	-	-
535	Interdepartmental Rents	-	-	-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)	-	-	16,214
Total Other Wastewater Revenues				\$ 16,214

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
521.1 includes accruals

YEAR OF REPORT
31-Dec-15

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY Lake County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues	697	697	200,695
541.2	Commercial Reuse Revenues	6	6	3,962
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	703	703	\$ 204,657
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ 204,657
Total Wastewater Operating Revenues				\$ 2,399,898

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 224,144	\$ 21,171	\$ 21,171	\$ 21,171	\$ 21,171	\$ 21,171	\$ 21,171
703	Salaries and Wages - Officers, Directors and Majority Stockholders	15,156	-	-	-	-	-	-
704	Employee Pensions and Benefits	79,835	7,063	7,063	7,063	7,063	7,063	7,063
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	66,355	-	-	-	-	66,355	-
715	Purchased Power	175,578	58,526	-	58,526	-	58,526	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	27,544	4,591	4,591	4,591	4,591	4,591	4,591
720	Materials and Supplies	93,195	11,649	11,649	11,649	11,649	11,649	11,649
731	Contractual Services-Engineering	2,595	-	-	-	-	-	-
732	Contractual Services - Accounting	9,392	-	-	-	-	-	-
733	Contractual Services - Legal	198	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	21,094	2,637	2,637	2,637	2,637	2,637	2,637
736	Contractual Services - Other	27,251	3,406	3,406	3,406	3,406	3,406	3,406
741	Rental of Building/Real Property	339	-	-	-	-	-	-
742	Rental of Equipment	16	-	-	-	-	-	-
750	Transportation Expenses	16,951	2,119	2,119	2,119	2,119	2,119	2,119
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	31,786	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	7,153	894	894	894	894	894	894
760	Advertising Expense	423	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	9,996	-	-	-	-	-	-
770	Bad Debt Expense	5,668	-	-	-	-	-	-
775	Miscellaneous Expenses	56,045	7,006	7,006	7,006	7,006	7,006	7,006
Total Wastewater Utility Expenses		\$ 870,713	\$ 119,062	\$ 60,536	\$ 119,062	\$ 60,536	\$ 185,417	\$ 60,536

Check

S-10(a)
GROUP _____

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 15,139	\$ 81,979	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		15,156	-	-	-	-
704	Employee Pensions and Benefits	5,051	32,406	-	-	-	-
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals						
720	Materials and Supplies	11,649	11,649	-	-	-	-
731	Contractual Services-Engineering	-	2,595	-	-	-	-
732	Contractual Services - Accounting	-	9,392	-	-	-	-
733	Contractual Services - Legal	-	198	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	2,637	2,637	-	-	-	-
736	Contractual Services - Other	3,406	3,406	-	-	-	-
741	Rental of Building/Real Property	-	339	-	-	-	-
742	Rental of Equipment	-	16	-	-	-	-
750	Transportation Expenses	2,119	2,119	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	31,786	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	894	894	-	-	-	-
760	Advertising Expense		423				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		-				
767	Regulatory Commission Exp.-Other	-	9,996	-	-	-	-
770	Bad Debt Expense	5,668					
775	Miscellaneous Expenses	7,006	7,006	-	-	-	-
Total Wastewater Utility Expenses		\$ 53,569	\$ 211,997	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY :

LAKE GROVES / LAKE

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	3,320	3320
5/8"	Displacement	1.0	19	19
3/4"	Displacement	1.5		0
1"	Displacement	2.5	12	30
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0	2	180
10"	Compound	115.0		0
10"	Turbine	145.0	1	145
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>3,712</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE:

Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$160.040/365/280=1,566$$

YEAR OF REPORT 31-Dec-15

UTILITY NAME: LAKE UTILITY SERVICES, INC.

SYSTEM NAME / COUNTY LAKE GROVES / LAKE

WASTEWATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.999 mgd		
Basis of Permit Capacity (1)	AADF		
Manufacturer	US Filter		
Type (2)	5-Stage Activated Sludge		
Hydraulic Capacity	0.999 mgd		
Average Daily Flow	0.438 mgd		
Total Gallons of Wastewater Treated	160.040 mg		
Method of Effluent Disposal	Perc Ponds & Residential Reuse		

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: LAKE UTILITY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY LAKE GROVES / LAKE

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 3,712
2. Maximum number of ERCs* which can be served 4,000
3. Present system connection capacity (in ERCs*) using existing lines _____
4. Future connection capacity (in ERCs*) upon service area buildout N/A
5. Estimated annual increase in ERCs* 50
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

2016: Installation of RTU's at lift stations; construct storage building.

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. 100.899 mg to Mission Park, Citrus Highlands, Sawgrass Bay, Greater Lakes, Tradd's Landing, and Orange Tree subdivisions.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A

If so, when? _____

9. Has the utility been required by the DEP or water management district to implement reuse? Yes

If so, what are the utility's plans to comply with this requirement? Reuse implemented in 2012.

10. When did the company last file a capacity analysis report with the DEP? 2012

11. If the present system does not meet the requirements of DEP rules:

- 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 a description of the plant upgrade necessary to meet the DEP rules.
- e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA010630

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME: LAKE UTILITY SERVICES, INC.

	(A)	(B)	(C)	(D)
Accounts		Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:				
Total Flat-Rate Revenues	-	-	-	0
Total Measured Revenues	2,179,026	2,179,026	2,179,026	0
Revenues from Public Authorities	-	-	-	-
Revenues from Other Systems	-	-	-	-
Interdepartmental Revenues	-	-	-	-
Total Other Wastewater Revenues	16,214	7,583	7,583	8,631
Reclaimed Water Sales	204,657	204,657	204,657	-
Total Wastewater Operating Revenue	2,399,898	2,391,267	2,391,267	8,631
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues	2,399,898	2,391,267	2,391,267	8,631

**SANLANDO FINANCIAL
SECTION**

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 62,584,875	\$ 66,077,479
108-110	Less: Accumulated Depreciation and Amortization	F-8	34,070,197	35,694,133
Net Plant			\$ 28,514,678	\$ 30,383,346
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	-
116 *	Other Utility Plant Adjustments		2,238	2,238
Total Net Utility Plant			\$ 28,516,916	\$ 30,385,585
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	-	-
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			-	-
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		-	-
132	Special Deposits	F-9	250	-
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	1,020,934	1,099,407
145	Accounts Receivable from Associated Companies	F-12	601,483	(6,913)
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		55,051	49,588
161	Stores Expense		-	-
162	Prepayments		417	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 1,678,135	\$ 1,142,081

* Not Applicable for Class B Utilities

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	257,081	244,383
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		(21,950)	-
Total Deferred Debits			\$ 235,131	\$ 244,383
TOTAL ASSETS AND OTHER DEBITS			\$ 30,430,182	\$ 31,772,048

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 3,575	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		15,648,195	15,648,195
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	7,687,058	8,691,480
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 23,338,828	\$ 24,339,674
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	7,617,551	7,617,551
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ 7,617,551	\$ 7,617,551
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		230,612	429,384
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	(6,866,124)	(6,866,124)
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		36,888	38,874
236	Accrued Taxes		363,653	234,447
237	Accrued Interest	F-19	7,062	8,497
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	11,727	11,745
Total Current & Accrued Liabilities			\$ (6,216,181)	\$ (6,143,178)

* Not Applicable for Class B Utilities

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ -	\$ -
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 22,983,774	\$ 23,287,621
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	19,524,695	20,133,485
Total Net C.I.A.C.			\$ 3,459,079	\$ 3,154,136
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 2,568,154	\$ 2,670,297
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(337,250)	133,568
Total Accumulated Deferred Income Tax			\$ 2,230,904	\$ 2,803,864
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 30,430,181	\$ 31,772,048

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 8,372,729	\$ 8,881,360
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 8,372,729	\$ 8,881,360
401	Operating Expenses	F-3(b)	\$ 4,128,560	\$ 4,202,977
403	Depreciation Expense:	F-3(b)	\$ 2,436,625	\$ 2,064,483
	Less: Amortization of CIAC	F-22	(589,985)	(608,790)
Net Depreciation Expense			\$ 1,846,640	\$ 1,455,692
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	928,224	980,222
409	Current Income Taxes	W/S-3	(153)	(2,142)
410.10	Deferred Federal Income Taxes	W/S-3	454,632	536,400
410.11	Deferred State Income Taxes	W/S-3	51,068	14,933
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 7,408,971	\$ 7,188,083
Net Utility Operating Income			\$ 963,758	\$ 1,693,277
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		1,490	10,546
420	Allowance for Funds Used During Construction		157,759	73,508
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 1,123,008	\$ 1,777,331

* For each account, Column e should agree with Columns f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 4,791,399	\$ 4,089,961	\$ -
\$ 4,791,399	\$ 4,089,961	\$ -
\$ 2,170,904	\$ 2,032,073	\$ -
935,934 <u>(252,137)</u>	1,128,549 <u>(356,654)</u>	-
\$ 683,797	\$ 771,895	\$ -
-	-	-
-	-	-
531,312	448,910	-
(1,181)	(961)	-
295,717	240,683	-
8,232	6,700	-
-	-	-
-	-	-
-	-	-
\$ 3,688,782	\$ 3,499,301	\$ -
\$ 1,102,616	\$ 590,661	\$ -
-	-	-
-	-	-
5,814	4,732	-
40,525	32,983	-
\$ 1,148,955	\$ 628,376	\$ -

* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 1,123,008	\$ 1,777,331
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		(59,355)	-
Total Other Income and Deductions			\$ (59,355)	\$ -
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 729,159	\$ 772,910
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 729,159	\$ 772,910
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 334,494	\$ 1,004,421

Explain Extraordinary Income:

NONE

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-16

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 26,165,727	\$ 37,053,211
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>16,422,297</u>	<u>19,271,836</u>
110	Accumulated Amortization	F-8	<u>-</u>	<u>-</u>
271	Contributions In Aid of Construction	F-22	<u>10,200,101</u>	<u>13,087,520</u>
252	Advances for Construction	F-20	<u>-</u>	<u>-</u>
Subtotal			\$ <u>(456,672)</u>	\$ <u>4,693,854</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	8,810,654	11,322,831
Subtotal			\$ <u>8,353,983</u>	\$ <u>16,016,685</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>-</u>	<u>-</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>-</u>	<u>-</u>
	Working Capital Allowance (3)		<u>271,363</u>	<u>254,009</u>
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
RATE BASE			\$ <u><u>8,625,346</u></u>	\$ <u><u>16,270,695</u></u>
NET UTILITY OPERATING INCOME			\$ <u><u>1,102,616</u></u>	\$ <u><u>590,661</u></u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u><u>12.78%</u></u>	<u><u>3.63%</u></u>

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 11,830,988	47.83%	10.60%	5.07%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	10,034,245	40.56%	6.69%	2.71%
Short Term Debt	29,598	0.12%	2.72%	0.00%
Customer Deposits	38,874	0.16%	2.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	2,803,864	11.33%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ <u>24,737,569</u>	<u>100.00%</u>		<u>7.78%</u>

1 If the utility's capital structure is not used, explain which capital structure is used.

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>10.60%</u>
Commission order approving Return on Equity:	<u>PSC-13-0085-PAA-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 212,231,000	\$ _____	_____	_____	\$ (200,400,012)	\$ 11,830,988
Preferred Stock	-	_____	_____	_____	_____	-
Long Term Debt	180,000,000	_____	_____	_____	(169,965,755)	10,034,245
Short Term Debt	530,949	_____	_____	_____	(501,351)	29,598
Customer Deposits	38,874	_____	_____	_____	_____	38,874
Tax Credits - Zero Cost	-	_____	_____	_____	_____	-
Tax Credits - Weighted Cost	-	_____	_____	_____	_____	-
Deferred Inc. Taxes	2,803,864	_____	_____	_____	_____	2,803,864
Other (Explain) Short Term Debt	-	_____	_____	_____	-	-
Total	\$ 395,604,688	\$ _____	_____	_____	\$ (370,867,118)	\$ 24,737,569

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 26,165,727	\$ 37,053,211	\$	\$ 63,218,937
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	45,459		45,459
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	925,678	1,887,405		2,813,083
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 27,091,405	\$ 38,986,074	\$ -	\$ 66,077,479

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ -	-		-
	Total Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -
115	Beginning Bal	\$	\$	\$	\$ -
	Accumulated Amortization				
	Accruals charged during year	-	-		
	Total Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
	Net Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 15,744,005	\$ 18,326,192	\$ -	\$ 34,070,197
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 935,934	\$ 1,128,549	\$ -	\$ 2,064,483
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	(136,226)	(84,203)	-	(220,429)
Salvage	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ 799,708	\$ 1,044,346	\$ -	\$ 1,844,053
Debits during year:				
Book cost of plant retired	121,416	98,702	-	220,118
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Acting adjustments mandated by FPSC	-	-	-	-
Total Debits	\$ 121,416	\$ 98,702	\$ -	\$ 220,118
Balance end of year	\$ <u>16,422,297</u>	\$ <u>19,271,836</u>	\$ <u>-</u>	\$ <u>35,694,133</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -	\$ -	\$ -	\$ -
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

- 1 Account 108 for Class B utilities.
- 2 Not applicable for Class B utilities.
- 3 Account 110 for Class B utilities.

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
030443-WS	\$ _____	_____	\$ 91,119
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 91,119

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ -
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Electric	\$ -
_____	_____
_____	_____
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ -
_____	_____
_____	_____
Total Other Special Deposits	\$ -

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Investment in Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Utility Investment		\$ _____ -
OTHER INVESTMENTS (Account 125): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Investment		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE		\$ _____ -
_____		_____
_____		_____
_____		_____
_____		_____
Total Special Funds		\$ _____ -

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ 611,013
Wastewater	497,300
Other	
Total Customer Accounts Receivable	
	\$ 1,108,314
OTHER ACCOUNTS RECEIVABLE (Account 142):	
	\$
Total Other Accounts Receivable	
	\$ -
NOTES RECEIVABLE (Account 144):	
	\$
Total Notes Receivable	
	\$ -
Total Accounts and Notes Receivable	
	\$ 1,108,314
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ (7,746)
Provision for uncollectibles for current year	\$ (1,161)
Collection of accounts previously written off	
Utility Accounts	
Others	
Total Additions	
	\$
Deduct accounts written off during year:	
Utility Accounts	
Others	
Total accounts written off	
	\$ -
Balance end of year	
	\$ (8,907)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	
	<u>\$ 1,099,407</u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ (6,913)
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>(6,913)</u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	%	\$ -
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
Total		\$ <u>-</u>

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
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UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ -

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
RATE CASE	\$ 91,119	\$ 138,500
Total Deferred Rate Case Expense	\$ <u>91,119</u>	\$ <u>138,500</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
OTHER DEFERRED MAINTENANCE	\$ 25,996	\$ 105,882
Total Other Deferred Debits	\$ <u>25,996</u>	\$ <u>105,882</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
NONE	\$ -	\$ -
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>117,115</u>	\$ <u>244,383</u>

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share		1
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0
REFERRED STOCK		
Par or stated value per share		0
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 7,687,058.30
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ -
	_____	\$ _____
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ 1,004,421
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>8,691,480</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 7,617,551
Total	\$ <u>7,617,551</u>

OTHER LONG-TERM DEBT
ACCOUNT 224

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>-</u>

* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): NONE			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (6,866,124)
Total	\$ (6,866,124)

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____				
UTILITIES INC INTERCOMPANY INTEREST	0		763,439	763,439	-
Total Account 237.1	\$ -		\$ 763,439	\$ 763,439	\$ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ 7,062		\$ 2,157	\$ 8,036	\$ 8,497
MISC ITEMS	-		7,314		-
Total Account 237.2	\$ 7,062		\$ 9,471	\$ 8,036	\$ 8,497
Total Account 237 (1)	\$ 7,062		\$ 772,910	\$ 771,475	\$ 8,497
INTEREST EXPENSED: Total accrual Account 237			\$ 772,910		
Net Interest Expensed to Account No. 427 (2)			\$ 772,910		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.

(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
DEFERRED REVENUE	\$ 11,745
Total Miscellaneous Current and Accrued Liabilities	\$ <u>11,745</u>

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$		\$	\$	\$ -
Total	\$		\$	\$	\$ -

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____ -
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____ -

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>9,908,206</u>	\$ <u>13,075,568</u>	\$ <u>-</u>	\$ <u>22,983,774</u>
Add credits during year:	\$ <u>291,895</u>	\$ <u>11,952</u>	\$ <u>-</u>	\$ <u>303,847</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u><u>10,200,101</u></u>	\$ <u><u>13,087,520</u></u>	\$ <u><u>-</u></u>	\$ <u><u>23,287,621</u></u>

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>8,558,518</u>	\$ <u>10,966,177</u>	\$ <u>-</u>	\$ <u>19,524,695</u>
Debits during the year:	\$ <u>252,137</u>	\$ <u>356,654</u>	\$ <u>-</u>	\$ <u>608,790</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>8,810,654</u></u>	\$ <u><u>11,322,831</u></u>	\$ <u><u>-</u></u>	\$ <u><u>20,133,486</u></u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 1,004,421
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
Amortization ITC		
Current FIT		(2,478)
Current SIT		337
Deferred FIT		536,400
Deferred SIT		14,933
AFUDC - CY book equity amortization		14,412
Fines & penalties		9,631
Political contributions		
Meals & entertainment		1,603
Book depreciation (depr.paa,ciac)		1,437,523
Deferred maintenance - CY amortization		25,996
Deferred rate case - CY amortization		91,119
Miscellaneous reserves		
Organization costs - CY amortization		3,757
Bad debt reserves		1,161
Book PAA - CY amortization		
Book gain/(loss) on sale of assets		(10,546)
Net operating loss carryforward		
Post audit net income adjustments		(19,941)
Income recorded on books not included in return:		
AFUDC - CY book equity portion		(37,951)
_____		_____
_____		_____
Deduction on return not charged against book income:		
Tax depreciation		(1,594,796)
Deferred maintenance - CY additions		(104,416)
Deferred rate case - CY additions		0
Tax gain/(loss) on sale of assets		(89,136)
Utilization of net operating loss carryforward		(1,281,696)
_____		(333)
_____		_____
Federal tax net income		\$ (0)
Computation of tax :		
	(0)	
	34%	
	(0)	

**SANLANDO WATER
OPERATION
SECTION**

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 26,165,727
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	16,422,297
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	10,200,101
252	Advances for Construction	F-20	-
Subtotal			\$ (456,672)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 8,826,037
Subtotal			\$ 8,369,365
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		271,363
	Other (Specify):		
WATER RATE BASE			\$ 8,640,728
WATER OPERATING INCOME		W-3	\$ 1,102,616
RN (Water Operating Income / Water Rate Base)			<u>12.76%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

Seminole County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 4,791,399
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 4,791,399
401	Operating Expenses	W-10(a)	\$ 2,170,904
403	Depreciation Expense	W-6(a)	935,934
	Less: Amortization of CIAC	W-8(a)	(252,137)
	Net Depreciation Expense		\$ 683,797
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		210,571
408.11	Property Taxes		254,018
408.12	Payroll Taxes		66,578
408.13	Other Taxes and Licenses		145
408	Total Taxes Other Than Income		\$ 531,312
409.1	Income Taxes		(1,181)
410.1	Deferred Federal Income Taxes		295,717
410.11	Deferred State Income Taxes		8,232
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ 3,688,782
	Utility Operating Income		\$ 1,102,616
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		5,814
420	Allowance for Funds Used During Construction		40,525
	Total Utility Operating Income		\$ 1,148,955

YEAR OF REPORT
31-Dec-15

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY : Seminole County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	147,048	(4)	-	147,044
303	Land and Land Rights	97,624	856	161	98,319
304	Structures and Improvements	3,336,585	1,009	216	3,337,378
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	840,408	537	353	840,592
308	Infiltration Galleries and Tunnels	138,232	-	-	138,232
309	Supply Mains	9,342	-	-	9,342
310	Power Generation Equipment	23,413	-	-	23,413
311	Pumping Equipment	3,470,764	80,050	29,834	3,520,980
320	Water Treatment Equipment	665,927	8,993	5,078	669,842
330	Distribution Reservoirs and Standpipes	1,067,239	7,683	2,836	1,072,087
331	Transmission and Distribution Mains	8,376,898	207,220	32,620	8,551,498
333	Services	1,889,149	133,643	23,974	1,998,818
334	Meters and Meter Installations	2,061,560	79,538	11,275	2,129,823
335	Hydrants	791,348	25,849	7,654	809,543
336	Backflow Prevention Devices	10,257	596	720	10,133
339	Other Plant Miscellaneous Equipment	7,625	-	-	7,625
340	Office Furniture and Equipment	1,651,111	(17,980)	-	1,633,131
341	Transportation Equipment	552,824	29,017	-	581,841
342	Stores Equipment	-	2,939	-	2,939
343	Tools, Shop and Garage Equipment	362,238	7,655	3,415	366,478
344	Laboratory Equipment	28,032	1,552	1,552	28,032
345	Power Operated Equipment	64,400	5,122	-	69,522
346	Communication Equipment	84,537	1,658	1,888	84,308
347	Miscellaneous Equipment	21,865	-	-	21,865
348	Other Tangible Plant	13,010	(65)	-	12,945
TOTAL WATER PLANT		\$ 25,711,434	\$ 575,869	\$ 121,577	\$ 26,165,727

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Additions are netted against all Commission Order Adjustments.

W-4(a)
GROUP _____

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	147,044	147,044				
303	Land and Land Rights	98,319		98,319			
304	Structures and Improvements	3,337,378		233,896	2,543,007		560,475
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	840,592		840,592			
308	Infiltration Galleries and Tunnels	138,232		138,232			
309	Supply Mains	9,342		9,342			
310	Power Generation Equipment	23,413		23,413			
311	Pumping Equipment	3,520,980		3,520,980			
320	Water Treatment Equipment	669,842			669,842		
330	Distribution Reservoirs and Standpipes	1,072,087				1,072,087	
331	Transmission and Distribution Mains	8,551,498				8,551,498	
333	Services	1,998,818				1,998,818	
334	Meters and Meter Installations	2,129,823				2,129,823	
335	Hydrants	809,543				809,543	
336	Backflow Prevention Devices	10,133				10,133	
339	Other Plant Miscellaneous Equipment	7,625				7,625	
340	Office Furniture and Equipment	1,633,131					1,633,131
341	Transportation Equipment	581,841					581,841
342	Stores Equipment	2,939					2,939
343	Tools, Shop and Garage Equipment	366,478					366,478
344	Laboratory Equipment	28,032					28,032
345	Power Operated Equipment	69,522					69,522
346	Communication Equipment	84,308					84,308
347	Miscellaneous Equipment	21,865					21,865
348	Other Tangible Plant	12,945					12,945
TOTAL WATER PLANT		\$ 26,165,727	\$ 147,044	\$ 4,864,773	\$ 3,212,849	\$ 14,579,525	\$ 3,361,535

W-4(b)
GROUP _____

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	47,070	3,678	(2)	3,675
304	Structures and Improvements	1,279,397	98,981	(2,076)	96,905
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	697,395	28,017	(0)	28,017
308	Infiltration Galleries and Tunnels	27,940	3,456	-	3,456
309	Supply Mains	1,194	267	(0)	267
310	Power Generation Equipment	3,843	1,171	-	1,171
311	Pumping Equipment	2,369,249	174,904	(0)	174,904
320	Water Treatment Equipment	179,542	30,416	0	30,416
330	Distribution Reservoirs and Standpipes	870,593	28,936	0	28,936
331	Transmission and Distribution Mains	5,027,318	197,254	0	197,254
333	Services	893,532	48,649	0	48,649
334	Meters and Meter Installations	1,544,941	109,453	(3,600)	105,853
335	Hydrants	474,307	17,810	0	17,810
336	Backflow Prevention Devices	1,120	686	-	686
339	Other Plant Miscellaneous Equipment	3,040	348	-	348
340	Office Furniture and Equipment	1,508,502	91,379	(82,618)	8,761
341	Transportation Equipment	435,016	59,959	(47,001)	12,958
342	Stores Equipment	-	143	(3,415)	(3,272)
343	Tools, Shop and Garage Equipment	307,571	23,171	858	24,028
344	Laboratory Equipment	18,022	1,869	1,552	3,421
345	Power Operated Equipment	(31,700)	5,650	(1,888)	3,762
346	Communication Equipment	76,165	8,220	1,965	10,185
347	Miscellaneous Equipment	9,512	1,458	-	1,458
348	Other Tangible Plant	437	62	-	62
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 15,744,005	\$ 935,934	\$ (136,226)	\$ 799,708

* Specify nature of transaction
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	50,746
304	Structures and Improvements	216	-	-	216	1,376,087
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	353	-	-	353	725,059
308	Infiltration Galleries and Tunnels	-	-	-	-	31,396
309	Supply Mains	-	-	-	-	1,461
310	Power Generation Equipment	-	-	-	-	5,014
311	Pumping Equipment	29,834	-	-	29,834	2,514,318
320	Water Treatment Equipment	5,078	-	-	5,078	204,881
330	Distribution Reservoirs and Standpipes	2,836	-	-	2,836	896,693
331	Transmission and Distribution Mains	32,620	-	-	32,620	5,191,951
333	Services	23,974	-	-	23,974	918,207
334	Meters and Meter Installations	11,275	-	-	11,275	1,639,519
335	Hydrants	7,654	-	-	7,654	484,462
336	Backflow Prevention Devices	720	-	-	720	1,086
339	Other Plant Miscellaneous Equipment	-	-	-	-	3,388
340	Office Furniture and Equipment	-	-	-	-	1,517,263
341	Transportation Equipment	-	-	-	-	447,974
342	Stores Equipment	-	-	-	-	(3,272)
343	Tools, Shop and Garage Equipment	3,415	-	-	3,415	328,184
344	Laboratory Equipment	1,552	-	-	1,552	19,891
345	Power Operated Equipment	-	-	-	-	(27,939)
346	Communication Equipment	1,888	-	-	1,888	84,461
347	Miscellaneous Equipment	-	-	-	-	10,970
348	Other Tangible Plant	-	-	-	-	498
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 121,416	\$ -	\$ -	\$ 121,416	\$ 16,422,297

W-6(b)
GROUP _____

16,422,297

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<u>Extension and Capacity Fees</u>	_____	\$ _____	\$ <u>291,895</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u><u>291,895</u></u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ <u>8,573,901</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>252,137</u>
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ <u>252,137</u>
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____
Balance end of year	\$ <u><u>8,826,037</u></u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
	Metered Water Revenue:			
461.1	Sales to Residential Customers	9,600	9,618	3,856,896
461.2	Sales to Commercial Customers	638	698	895,711
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			-
Total Metered Sales		10,238	10,316	\$ 4,752,607
	Fire Protection Revenue:			
462.1	Public Fire Protection			-
462.2	Private Fire Protection	74	74	11,840
Total Fire Protection Revenue		74	74	\$ 11,840
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		10,238	10,316	\$ 4,764,446
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			-
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			3,028
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			23,924
Total Other Water Revenues				\$ 26,953
Total Water Operating Revenues				\$ 4,791,399

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
Accruals are recorded in account 461.1.

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<p>YEAR OF REPORT 31-Dec-15</p>

SYSTEM NAME / COUNTY : Seminole County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 670,992	\$ 60,863	\$ 60,863
603	Salaries and Wages - Officers, Directors and Majority Stockholders	47,819	-	-
604	Employee Pensions and Benefits	249,360	21,114	21,114
610	Purchased Water	374	374	-
615	Purchased Power	328,532	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	171,940	28,657	28,657
620	Materials and Supplies	99,844	12,481	12,481
631	Contractual Services-Engineering	1,264	-	-
632	Contractual Services - Accounting	29,666	-	-
633	Contractual Services - Legal	240	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	16,224	2,704	2,704
636	Contractual Services - Other	88,651	11,081	11,081
641	Rental of Building/Real Property	1,543	-	-
642	Rental of Equipment	11,346	1,891	1,891
650	Transportation Expenses	53,545	6,693	6,693
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	100,420	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	22,617	2,827	2,827
660	Advertising Expense	36	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	50,234	-	-
667	Regulatory Commission Exp.-Other	3,056	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	22,082	-	-
675	Miscellaneous Expenses	201,119	25,140	25,140
Total Water Utility Expenses		\$ 2,170,904	\$ 173,825	\$ 173,451

W-10(a)
GROUP _____

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

Seminole County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 60,863	\$ 60,863	\$ 60,863	\$ 60,863	\$ 68,555	\$ 237,259
-	-	-	-	-	47,819
21,114	21,114	21,114	21,114	23,782	98,895
328,532		-		-	-
-		-		-	-
28,657	28,657	28,657	28,657		
12,481	12,481	12,481	12,481	12,481	12,481
-	-	1,264	-	-	-
-	-	-	-	-	29,666
-	-	-	-	-	240
-	-	-	-	-	-
2,704	2,704	2,704	2,704	-	-
11,081	11,081	11,081	11,081	11,081	11,081
-	-	-	-	-	1,543
1,891	1,891	1,891	1,891	-	-
6,693	6,693	6,693	6,693	6,693	6,693
-	-	-	-	-	-
-	-	-	-	-	100,420
-	-	-	-	-	-
2,827	2,827	2,827	2,827	2,827	2,827
					36
					50,234
					3,056
				22,082	
25,140	25,140	25,140	25,140	25,140	25,140
\$ 501,983	\$ 173,451	\$ 174,715	\$ 173,451	\$ 172,641	\$ 627,390

W-10(b)
GROUP _____

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

SANLANDO/SEMINOLE
Combined

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.000	185.598	0.541	185.056	154.859
February	0.088	169.415	0.840	168.663	147.682
March	0.000	206.576	1.727	204.849	187.688
April	0.009	221.361	1.789	219.581	189.810
May	0.027	237.866	0.320	237.573	210.958
June	0.048	228.090	0.682	227.456	204.077
July	0.007	249.518	0.371	249.154	216.281
August	0.033	230.287	0.512	229.809	194.439
September	0.002	205.571	0.480	205.093	183.530
October	0.000	214.956	0.371	214.586	189.971
November	0.000	237.886	0.456	237.429	206.474
December	0.000	231.552	0.755	230.797	195.780
Total for Year	0.214	2,618.675	8.843	2,610.046	2,281.550

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:

Seminole County - Lake Brantley and Meredith Manor water system.

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Des Pinar Well #1	590 gpm	566,400	Ground Water
Des Pinar Well #1A	2,700 gpm	2,592,000	Ground Water
Des Pinar Well #2	1,600 gpm	1,536,000	Ground Water
Des Pinar Well #2A	1,800 gpm	1,728,000	Ground Water
Des Pinar Well #2B		N/A	Ground Water
CONTINUED ON NEXT PAGE			

W-11

GROUP _____

SYSTEM _____

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY :

SANLANDO/SEMINOLE

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Knollwood Well #3	350 gpm	336,000	Ground Water
Knollwood Well #4	1,000 gpm	960,000	Ground Water
Wekiva Well #5	1,250 gpm	1,200,000	Ground Water
Wekiva Well #6	1,250 gpm	1,200,000	Ground Water
Wekiva Well #7	1,500 gpm	1,440,000	Ground Water
Wekiva Well #8	3,500 gpm	3,360,000	Ground Water
Wekiva Well #9	2,000 gpm	1,920,000	Ground Water

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE
DES PINAR

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>6.261 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Storage Tanks & High Service Pumps</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Aeration, Chlorination, Corrosion Control</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

YEAR OF REPORT
31-Dec-15

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE
KNOLLWOOD

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.576 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Hydropneumatic Tank</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Aeration, Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

W-12

GROUP _____

SYSTEM _____

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE
WEKIVA HUNT CLUB

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>11.088 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>High Service Pumps</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Aeration, Chlorination, Corrosion Control</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

W-12
GROUP _____
SYSTEM _____

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

SANLANDO/SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential 5/8"		1.0	6,192	6,192
Residential 1"	Displacement	2.5	3,408	8,520
Residential 1.5"	Displacement	5.0	18	90
5/8"	Displacement	1.0	175	175
3/4"	Displacement	1.5		0
1"	Displacement	2.5	232	580
1 1/2"	Displacement or Turbine	5.0	126	630
2"	Displacement, Compound or Turbine	8.0	131	1,048
3"	Displacement	15.0	11	165
3"	Compound	16.0	7	112
3"	Turbine	17.5	2	35
4"	Displacement or Compound	25.0	6	150
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0	4	200
6"	Turbine	62.5		0
8"	Compound	80.0	1	80
8"	Turbine	90.0	3	270
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>18,247</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 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:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

<p>ERC Calculation:</p> <p>1,824.834/9,618/365 = 510 gpd per ERC</p>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE

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. 22,028

2. Maximum number of ERCs * which can be served. 22,028

3. Present system connection capacity (in ERCs *) using existing lines. 22,028

4. Future connection capacity (in ERCs *) upon service area buildout. 22,028

5. Estimated annual increase in ERCs *. 30-50

6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? Varies by type of use

7. Attach a description of the fire fighting facilities. Hydrants and private fire services are capable of providing required fire flow.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
2017: Install emergency generator at well 2A / Lift station A-1; replace portions of Autumn Drive WM; extend WM and hydrants to Myrtle Lake Hills.

9. When did the company last file a capacity analysis report with the DEP? 2011

10. If the present system does not meet the requirements of DEP rules:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? N/A
- c. When will construction begin? N/A
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 3591121

12. Water Management District Consumptive Use Permit # 160

- 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 the calculation on the bottom of Page W-13.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME: SANLANDO UTILITIES CORPORATION

	(A)	(B)	(C)	(D)
Accounts			Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return
			Difference (B)-(C)	
Gross Revenues:				
Unmetered Water Revenues	-			
Total Metered Sales	4,752,607		4,752,607	-
Total Fire Protection Revenue	11,840		11,840	0
Other Sales to Public Authorities	-			-
Sales to Irrigation Customers	-			-
Sales for Resale	-			-
Interdepartmental Sales	-			-
Total Other Water Revenue	26,953		35,210	(8,258)
Total Water Operating Revenue	4,791,399		4,799,657	(8,257)
Less: Expense for Purchased Water from FPSC Regulated Utility				-
Net Water Operating Revenues	4,791,399		4,799,657	(8,257)

**SANLANDO WASTEWATER
OPERATION
SECTION**

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 37,053,211
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	19,271,837
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	13,087,520
252	Advances for Construction	F-20	
Subtotal			\$ 4,693,854
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 11,307,448
Subtotal			\$ 16,001,302
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		254,009
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 16,255,312
WASTEWATER OPERATING INCOME		S-3	\$ 590,661
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			3.63%

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT

31-Dec-15

SYSTEM NAME / COUNTY :

Seminole County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9B	\$ 4,089,961
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 4,089,961
401	Operating Expenses	S-10A	\$ 2,032,073
403	Depreciation Expense	S-6A	1,128,549
	Less: Amortization of CIAC	S-8A	(356,654)
	Net Depreciation Expense		\$ 771,895
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		187,860
408.11	Property Taxes		206,744
408.12	Payroll Taxes		54,187
408.13	Other Taxes and Licenses		118
408	Total Taxes Other Than Income		\$ 448,910
409.1	Income Taxes		(961)
410.1	Deferred Federal Income Taxes		240,683
410.11	Deferred State Income Taxes		6,700
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 3,499,301
	Utility Operating Income		\$ 590,661
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		4,732
420	Allowance for Funds Used During Construction		32,983
	Total Utility Operating Income		\$ 628,376

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	3,182	-	-	3,182
353	Land and Land Rights	158,435	-	-	158,435
354	Structures and Improvements	8,199,020	122,374	47,354	8,274,040
355	Power Generation Equipment	275,876	3,432	3,150	276,158
360	Collection Sewers - Force	369,464	2,399	226	371,637
361	Collection Sewers - Gravity	8,904,333	180,042	3,299	9,081,076
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	223,011	1,520	-	224,532
364	Flow Measuring Devices	3,747	5,554	2,491	6,810
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	57,724	41	-	57,765
367	Reuse Meters and Meter Installations	18,660	-	-	18,660
370	Receiving Wells	1,431	-	-	1,431
371	Pumping Equipment	330,839	95,187	24,163	401,863
374	Reuse Distribution Reservoirs	20,129	(198)	-	19,931
375	Reuse Transmission and Distribution System	11,132,019	2,258	952	11,133,325
380	Treatment and Disposal Equipment	1,900,556	23,111	11,726	1,911,940
381	Plant Sewers	2,465,964	8,610	3,576	2,470,999
382	Outfall Sewer Lines	647,708	-	-	647,708
389	Other Plant Miscellaneous Equipment	41,017	-	-	41,017
390	Office Furniture and Equipment	1,180,196	294	-	1,180,490
391	Transportation Equipment	444,693	28,864	-	473,557
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	98,527	(1)	-	98,526
394	Laboratory Equipment	7,075	1,426	-	8,500
395	Power Operated Equipment	4,127	4,646	897	7,876
396	Communication Equipment	85,337	870	870	85,337
397	Miscellaneous Equipment	88,301	81	-	88,382
398	Other Tangible Plant	9,969	65	-	10,034
Total Wastewater Plant		\$ 36,671,339	\$ 480,574	\$ 98,702	\$ 37,053,211

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Order Adjustments.

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	3,182						
353	Land and Land Rights		158,435	-				
354	Structures and Improvements		81,380	3,397,299	4,788,446	2,813	2,675	1,428
355	Power Generation Equipment		276,158	-				
360	Collection Sewers - Force		371,637					
361	Collection Sewers - Gravity		9,081,076					
362	Special Collecting Structures		-					
363	Services to Customers		224,532					
364	Flow Measuring Devices		6,810					
365	Flow Measuring Installations		-					
366	Reuse Services		57,765					
367	Reuse Meters and Meter Installations		18,660					
370	Receiving Wells			1,431				
371	Pumping Equipment			401,863				
374	Reuse Distribution Reservoirs			19,931				
375	Reuse Transmission and Distribution System			11,133,325				
380	Treatment and Disposal Equipment				1,911,940			
381	Plant Sewers					2,470,999		
382	Outfall Sewer Lines				647,708			
389	Other Plant Miscellaneous Equipment	-	2,396	22,880	9,378	6,364		
390	Office Furniture and Equipment							1,180,490
391	Transportation Equipment							473,557
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							98,526
394	Laboratory Equipment							8,500
395	Power Operated Equipment							7,876
396	Communication Equipment							85,337
397	Miscellaneous Equipment							88,382
398	Other Tangible Plant							10,034
Total Wastewater Plant		\$ 3,182	\$ 10,278,848	\$ 14,976,729	\$ 7,357,471	\$ 2,480,175	\$ 2,675	\$ 1,954,131

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	1,515	80	-	80
354	Structures and Improvements	7,005,078	287,679	(3,176)	284,504
355	Power Generation Equipment	(8,310)	13,808	3,176	16,984
360	Collection Sewers - Force	71,703	12,064	(0)	12,064
361	Collection Sewers - Gravity	5,766,762	202,529	0	202,529
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	23,792	5,875	(0)	5,875
364	Flow Measuring Devices	(702)	1,207	-	1,207
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	12,192	1,443	-	1,443
367	Reuse Meters and Meter Installations	2,828	933	(0)	933
370	Receiving Wells	28	48	0	48
371	Pumping Equipment	(108,708)	20,640	0	20,640
375	Reuse Transmission and Distribution System	2,354,825	259,951	(952)	259,000
380	Treatment and Disposal Equipment	754,711	105,882	(10,775)	95,107
381	Plant Sewers	(5,970)	70,578	8,150	78,728
382	Outfall Sewer Lines	685,863	21,590	3,576	25,166
389	Other Plant Miscellaneous Equipment	17,471	2,279	-	2,279
390	Office Furniture and Equipment	1,143,230	64,788	(50,079)	14,710
391	Transportation Equipment	349,928	48,800	(34,125)	14,675
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	124,740	1,215	0	1,215
394	Laboratory Equipment	(3,206)	494	(897)	(402)
395	Power Operated Equipment	(127)	626	(870)	(245)
396	Communication Equipment	89,736	148	897	1,045
397	Miscellaneous Equipment	48,815	5,892	870	6,762
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 18,326,193	\$ 1,128,549	\$ (84,203)	\$ 1,044,346

* Specify nature of transaction.
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	1,594
354	Structures and Improvements	47,354	-	-	47,354	7,242,228
355	Power Generation Equipment	3,150	-	-	3,150	5,524
360	Collection Sewers - Force	226	-	-	226	83,540
361	Collection Sewers - Gravity	3,299	-	-	3,299	5,965,992
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	29,668
364	Flow Measuring Devices	2,491	-	-	2,491	(1,986)
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	13,636
367	Reuse Meters and Meter Installations	-	-	-	-	3,761
370	Receiving Wells	-	-	-	-	76
371	Pumping Equipment	24,163	-	-	24,163	(112,230)
375	Reuse Transmission and Distribution System	-	-	-	-	2,613,824
380	Treatment and Disposal Equipment	952	-	-	952	848,866
381	Plant Sewers	11,726	-	-	11,726	61,033
382	Outfall Sewer Lines	3,576	-	-	3,576	707,453
389	Other Plant Miscellaneous Equipment	-	-	-	-	19,750
390	Office Furniture and Equipment	-	-	-	-	1,157,940
391	Transportation Equipment	-	-	-	-	364,603
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	125,955
394	Laboratory Equipment	-	-	-	-	(3,609)
395	Power Operated Equipment	-	-	-	-	(372)
396	Communication Equipment	897	-	-	897	89,884
397	Miscellaneous Equipment	870	-	-	870	54,708
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 98,702	\$ -	\$ -	\$ 98,702	\$ 19,271,837

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<u>Extension and Capacity Fees</u>	_____	_____	\$ <u>11,952</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>11,952</u>

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>10,950,794</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>356,654</u>
Other debits (specify) :	_____
_____	_____
Total debits	\$ <u>356,654</u>
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____
Balance end of year	\$ <u>11,307,448</u>

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT

31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues	-		\$ _____
521.2	Commercial Revenues			_____
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	-	-	\$ _____
Measured Revenues:				
522.1	Residential Revenues	7,969	8,003	2,909,171
522.2	Commercial Revenues	390	394	1,144,692
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues	8,359	8,397	\$ 4,053,863
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		<u>8,359</u>	<u>8,397</u>	\$ <u>4,053,863</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ _____
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			19,472
Total Other Wastewater Revenues				\$ 19,472

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
521.1 includes accruals

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY Seminole County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			-
540.3	Industrial Reuse Revenues			-
540.4	Reuse Revenues From Public Authorities			-
540.5	Other Revenues			-
540	Total Flat Rate Reuse Revenues			\$ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues	105	105	16,627
541.2	Commercial Reuse Revenues			-
541.3	Industrial Reuse Revenues			-
541.4	Reuse Revenues From Public Authorities			-
541	Total Measured Reuse Revenues	105	105	\$ 16,627
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ 16,627
Total Wastewater Operating Revenues				\$ <u>4,089,961</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 546,117	\$ 49,536	\$ 49,536	\$ 49,536	\$ 49,536	\$ 49,536	\$ 49,536
703	Salaries and Wages - Officers, Directors and Majority Stockholders	38,919	-	-	-	-	-	-
704	Employee Pensions and Benefits	202,953	17,184	17,184	17,184	17,184	17,184	17,184
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	114,132	-	-	-	-	114,132	-
715	Purchased Power	448,743	149,581	-	149,581	-	149,581	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	143,042	23,840	23,840	23,840	23,840	23,840	23,840
720	Materials and Supplies	43,669	5,459	5,459	5,459	5,459	5,459	5,459
731	Contractual Services-Engineering	1,029	-	-	-	-	-	-
732	Contractual Services - Accounting	24,145	-	-	-	-	-	-
733	Contractual Services - Legal	195	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	17,781	2,223	2,223	2,223	2,223	2,223	2,223
736	Contractual Services - Other	69,100	8,638	8,638	8,638	8,638	8,638	8,638
741	Rental of Building/Real Property	1,256	-	-	-	-	-	-
742	Rental of Equipment	9,234	1,539	1,539	1,539	1,539	1,539	1,539
750	Transportation Expenses	43,580	5,448	5,448	5,448	5,448	5,448	5,448
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	81,731	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	18,408	2,301	2,301	2,301	2,301	2,301	2,301
760	Advertising Expense	29	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	40,885	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	2,487	-	-	-	-	-	-
770	Bad Debt Expense	17,972	-	-	-	-	-	-
775	Miscellaneous Expenses	166,664	20,833	20,833	20,833	20,833	20,833	20,833
Total Wastewater Utility Expenses		\$ 2,032,073	\$ 286,582	\$ 137,000	\$ 286,581	\$ 137,000	\$ 400,713	\$ 137,000

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 55,797	\$ 193,104	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	38,919	-	-	-	-
704	Employee Pensions and Benefits	19,356	80,490	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	5,459	5,459	-	-	-	-
731	Contractual Services-Engineering	-	1,029	-	-	-	-
732	Contractual Services - Accounting	-	24,145	-	-	-	-
733	Contractual Services - Legal	-	195	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	2,223	2,223	-	-	-	-
736	Contractual Services - Other	8,638	8,638	-	-	-	-
741	Rental of Building/Real Property	-	1,256	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	5,448	5,448	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	81,731	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	2,301	2,301	-	-	-	-
760	Advertising Expense	-	29	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	40,885	-	-	-	-
767	Regulatory Commission Exp.-Other	-	2,487	-	-	-	-
770	Bad Debt Expense	17,972	-	-	-	-	-
775	Miscellaneous Expenses	20,833	20,833	-	-	-	-
Total Wastewater Utility Expenses		\$ 138,025	\$ 509,171	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

SANLANDO/SEMINOLE

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential 5/8"		1.0	5,789	5,789
Residential 1"	Displacement	2.5	2,214	5,535
5/8"	Displacement	1.0	106	106
3/4"	Displacement	1.5		0
1"	Displacement	2.5	68	170
1 1/2"	Displacement or Turbine	5.0	93	465
2"	Displacement, Compound or Turbine	8.0	100	800
3"	Displacement	15.0	11	165
3"	Compound	16.0	6	96
3"	Turbine	17.5	1	18
4"	Displacement or Compound	25.0	6	150
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0	2	100
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0	1	90
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>13,484</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$1,394.272/8003/365=477 \text{ ga per ERC}$$

S-11

GROUP _____

SYSTEM _____

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : SANLANDO/SEMINOLE
WEKIVA HUNT CLUB

WASTEWATER TREATMENT PLANT INFORMATION
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>2.9 mgd</u>	_____	_____
Basis of Permit Capacity (1)	<u>AADF</u>	_____	_____
Manufacturer	<u>Sanitaire</u>	_____	_____
Type (2)	<u>Ext. Aeration</u>	_____	_____
Hydraulic Capacity	<u>2.900 mgd</u>	_____	_____
Average Daily Flow	<u>1.917 mgd</u>	_____	_____
Total Gallons of Wastewater Treated	<u>699.574 mg</u>	_____	_____
Method of Effluent Disposal	<u>Surface water discharge, perc ponds, reuse</u>	_____	_____

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY SANLANDO / SEMINOLE

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 13,484

2. Maximum number of ERCs* which can be served 12,143

3. Present system connection capacity (in ERCs*) using existing lines 12,143

4. Future connection capacity (in ERCs*) upon service area buildout 12,143

5. Estimated annual increase in ERCs* 0-25

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2017: Fix I&I deficiencies found in phase 2; Wekiva WWTP rehab 3 trains; install RTU's at lift stations;
divert flow from Shadow Hills to Wekiva WWTP.

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Wekiva Golf Course 89.777 mg; Lake Brantley Nursery 26.705 mg; Wekiva H.O.A. 17.284 mg; Sable H.O.A. 6.139 mg; Bella Vista Subdivision 22.874 mg; City of Apopka 490.690 mg.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A

If so, when? _____

9. Has the utility been required by the DEP or water management district to implement reuse? Yes

If so, what are the utility's plans to comply with this requirement?
Completed in 2002.

10. When did the company last file a capacity analysis report with the DEP? 2015

11. If the present system does not meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FL0036251

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME: SANLANDO UTILITIES CORPORATION

	(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)	
Gross Revenues:				
Total Flat-Rate Revenues	-			0
Total Measured Revenues	4,053,863	4,053,863		0
Revenues from Public Authorities	-			
Revenues from Other Systems	-			
Interdepartmental Revenues	-			
Total Other Wastewater Revenues	19,472	11,214		8,258
Reclaimed Water Sales	16,627	16,627		
Total Wastewater Operating Revenue	4,089,962	4,081,703		8,258
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues	4,089,962	4,081,703		8,258

**SANDALHAVEN FINANCIAL
SECTION**

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 9,718,540	\$ 8,640,978
108-110	Less: Accumulated Depreciation and Amortization	F-8	4,125,760	3,406,362
Net Plant			\$ 5,592,780	\$ 5,234,617
114-115	Utility Plant Acquisition adjustment (Net)	F-7	441,303	441,303
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 6,034,083	\$ 5,675,920
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	2,840	-
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	97,321	192,657
145	Accounts Receivable from Associated Companies	F-12	646,298	6,630,562
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		-	-
161	Stores Expense		-	-
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 746,460	\$ 6,823,219

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	176,281	200,351
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ 176,281	\$ 200,351
TOTAL ASSETS AND OTHER DEBITS			\$ 6,956,823	\$ 12,699,490

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		4,937,257	10,437,257
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	(4,342,585)	(4,266,189)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 595,672	\$ 6,171,068
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	565,929	565,929
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ 565,929	\$ 565,929
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		69,886	40,433
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	5,140,418	5,140,418
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		5,949	5,871
236	Accrued Taxes		(416,908)	24,095
237	Accrued Interest	F-19	1,153	1,380
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ 4,800,498	\$ 5,212,198

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ -	\$ -
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 3,293,857	\$ 2,242,033
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,734,478	762,532
Total Net C.I.A.C.			\$ 1,559,380	\$ 1,479,501
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 256,583	\$ 512,229
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(821,239)	(1,241,435)
Total Accumulated Deferred Income Tax			\$ (564,656)	\$ (729,206)
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 6,956,823	\$ 12,699,490

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 720,320	\$ 1,144,671
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 720,320	\$ 1,144,671
401	Operating Expenses	F-3(b)	\$ 608,948	\$ 600,648
403	Depreciation Expense:	F-3(b)	\$ 370,093	\$ 406,434
	Less: Amortization of CIAC	F-22	(93,024)	(79,878)
Net Depreciation Expense			\$ 277,069	\$ 326,556
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	120,630	144,267
409	Current Income Taxes	W/S-3	0	(142)
410.10	Deferred Federal Income Taxes	W/S-3	(10,245)	(207,454)
410.11	Deferred State Income Taxes	W/S-3	33,884	42,910
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 1,030,287	\$ 906,785
Net Utility Operating Income			\$ (309,967)	\$ 237,885
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		86	515
420	Allowance for Funds Used During Construction		27,219	3,241
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (282,663)	\$ 241,642

* For each account, Column e should agree with Columns f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ -	\$ 1,144,671	\$ -
\$ -	\$ 1,144,671	\$ -
\$ -	\$ 600,648	\$ -
-	406,434	-
-	(79,878)	-
\$ -	\$ 326,556	\$ -
-	-	-
-	-	-
-	144,267	-
-	(142)	-
-	(207,454)	-
-	42,910	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 906,785	\$ -
\$ -	\$ 237,885	\$ -
-	-	-
-	-	-
-	515	-
-	3,241	-
\$ -	\$ 241,642	\$ -

* Total of Schedules W-3 / S-3 for all rate groups.

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (282,663)	\$ 241,642
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		-	(19,994)
Total Other Income and Deductions			\$ -	\$ (19,994)
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 156,383	\$ 145,253
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 156,383	\$ 145,253
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ (439,046)	\$ 76,395

Explain Extraordinary Income:
NONE

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ -	\$ 8,594,097
	Less: Nonused and Useful Plant (1)			-
108	Accumulated Depreciation	F-8	-	3,406,362
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	-	3,293,857
252	Advances for Construction	F-20	-	-
Subtotal			\$ -	\$ 1,893,877
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	-	762,532
Subtotal			\$ -	\$ 3,708,233
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		-	75,081
	Other (Specify): _____ _____ _____			
RATE BASE			<u>\$ -</u>	<u>\$ 3,783,314</u>
NET UTILITY OPERATING INCOME			<u>\$ -</u>	<u>\$ 237,885</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>0.00%</u>	<u>6.29%</u>

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 2,439,685	64.34%	10.36%	6.67%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	2,069,176	54.57%	6.69%	3.65%
Short Term Debt	6,103	0.16%	2.72%	0.00%
Customer Deposits	5,871	0.15%	2.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	(729,206)	-19.23%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 3,791,629	100.00%		10.32%

1 If the utility's capital structure is not used, explain which capital structure is used.

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>10.36%</u>
Commission order approving Return on Equity:	<u>PSC-16-0013-PAA-SU</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ -	\$ 8,594,097	\$ -	\$ 8,594,097
102	Utility Plant Leased to Other	-	-	-	-
103	Property Held for Future Use	-	-	-	-
104	Utility Plant Purchased or Sold	-	-	-	-
105	Construction Work in Progress	-	46,882	-	46,882
106	Completed Construction Not Classified	-	-	-	-
	Total Utility Plant	\$ -	\$ 8,640,978	\$ -	\$ 8,640,978

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ -	469,619	-	469,619
		-	-	-	-
		-	-	-	-
	Total Plant Acquisition Adjustments	\$ -	\$ 469,619	\$ -	\$ 469,619
115	Beginning Bal	\$ -	\$ (28,315)	\$ -	\$ (28,315)
	Accumulated Amortization	-	-	-	-
	Accruals charged during year	-	-	-	-
		-	-	-	-
	Total Accumulated Amortization	\$ -	\$ (28,315)	\$ -	\$ (28,315)
	Net Acquisition Adjustments	\$ -	\$ 441,303	\$ -	\$ 441,303

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ -	4,125,760	\$ -	\$ 4,125,760
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	406,434	\$ -	\$ 406,434
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				-
	-	(1,101,656)		(1,101,656)
				-
Other Credits (Specify):				-
				-
Total Credits	\$ -	\$ (695,221)	\$ -	\$ (695,221)
Debits during year:				
Book cost of plant retired	-	24,177		24,177
Cost of Removal	-	-		-
Other Debits (specify):				
Accting adjustments mandated by FPSC				-
				-
Total Debits	\$ -	\$ 24,177	\$ -	\$ 24,177
Balance end of year	\$ -	\$ 3,406,362	\$ -	\$ 3,406,362
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -			
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	-	\$ -	\$ -
Other Accounts (specify):				-
	-	-		-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				-
				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

- 1 Account 108 for Class B utilities.
- 2 Not applicable for Class B utilities.
- 3 Account 110 for Class B utilities.

YEAR OF REPORT 31-Dec-15

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
150102-SU	\$ _____	_____	\$ 62,366
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 62,366

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ -
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Electric Deposit	\$ -
_____	_____
_____	_____
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ -
_____	_____
_____	_____
Total Other Special Deposits	\$ -

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

**INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Investment in Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Utility Investment		\$ _____ -
OTHER INVESTMENTS (Account 125): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Investment		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE		\$ _____ -
_____		_____
_____		_____
_____		_____
_____		_____
Total Special Funds		\$ _____ -

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ -	
Wastewater	212,771	
Other		
Total Customer Accounts Receivable		\$ 212,771
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 212,771
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ (15,930)	
Provision for uncollectibles for current year	\$ (4,184)	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
_____	_____	
Total Additions		\$ (4,184)
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
_____	_____	
Total accounts written off		\$ -
Balance end of year		\$ (20,114)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 192,657

YEAR OF REPORT 31-Dec-15

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ <u>_____</u>	\$ <u>_____ -</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ <u>_____</u>	\$ <u>_____ -</u>

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ <u>_____ -</u>

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
RATE CASE	\$ 62,366	\$ 94,866
Total Deferred Rate Case Expense	\$ <u>62,366</u>	\$ <u>94,866</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
OTHER DEFERRED MAINTENANCE (NONE)	\$ (86,444)	\$ 105,485
Total Other Deferred Debits	\$ <u>(86,444)</u>	\$ <u>105,485</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
NONE	\$ -	\$ -
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>(24,077)</u>	\$ <u>200,351</u>

UTILITY NAME:

UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	_____	1
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$0
Dividends declared per share for year	_____	0
REFERRED STOCK		
Par or stated value per share	_____	0
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$0
Dividends declared per share for year	_____	0

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%	_____	\$ -
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ _____

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (4,342,585)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ -
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income {income/(loss)}	\$ 76,395
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
	Total Retained Earnings	\$ (4,266,189)
Notes to Statement of Retained Earnings:		

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 565,929
Total	\$ <u>565,929</u>

OTHER LONG-TERM DEBT
ACCOUNT 224

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>-</u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	0		144,591	144,591	-
Total Account 237.1	\$ <u> - </u>		\$ <u> 144,591 </u>	\$ <u> 144,591 </u>	\$ <u> - </u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ <u> 1,153 </u>		\$ <u> 330 </u>	\$ <u> 435 </u>	\$ <u> 1,380 </u>
MISC ITEMS	-		331		-
Total Account 237.2	\$ <u> 1,153 </u>		\$ <u> 661 </u>	\$ <u> 435 </u>	\$ <u> 1,380 </u>
Total Account 237 (1)	\$ <u> 1,153 </u>		\$ <u> 145,253 </u>	\$ <u> 145,026 </u>	\$ <u> 1,380 </u>
INTEREST EXPENSED:					
Total accrual Account 237			\$ <u> 145,253 </u>		
Net Interest Expensed to Account No. 427 (2)			\$ <u> 145,253 </u>		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$ -		\$ -	\$ -	\$ -
Total	\$ -		\$ -	\$ -	\$ -

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____ -
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____ -

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>3,293,857</u>	\$ _____ -	\$ <u>3,293,857</u>
Add credits during year:	\$ _____ -	\$ <u>(1,051,824)</u>	\$ _____ -	\$ <u>(1,051,824)</u>
Less debit charged during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Contribution In Aid of Construction	\$ _____ -	\$ <u>2,242,033</u>	\$ _____ -	\$ <u>2,242,033</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ <u>1,734,478</u>	\$ _____ -	\$ <u>1,734,478</u>
Debits during the year:	\$ _____ -	\$ <u>(971,946)</u>	\$ _____ -	\$ <u>(971,946)</u>
Credits during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____ -	\$ <u>762,532</u>	\$ _____ -	\$ <u>762,532</u>

UTILITY NAME: **UTILITIES INC OF SANDALHAVEN**

YEAR OF REPORT
31-Dec-15

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 76,395
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
Amortization ITC		
Current FIT		(142)
Current SIT		0
Deferred FIT		42,910
Deferred SIT		(207,454)
AFUDC - CY book equity amortization		3,241
Fines & penalties		1,334
Political contributions		
Meals & entertainment		159
Book depreciation (depr.paa,ciac)		323,230
Deferred maintenance - CY amortization		(86,444)
Deferred rate case - CY amortization		81,891
Miscellaneous reserves		
Organization costs - CY amortization		86
Bad debt reserves		4,184
Book PAA - CY amortization		
Book gain/(loss) on sale of assets		9,954
Net operating loss carryforward		763,411
Post audit net income adjustments		(1,143)
Income recorded on books not included in return:		
AFUDC - CY book equity portion		(1,673)
_____		_____
Deduction on return not charged against book income:		
Tax depreciation		(304,771)
Deferred maintenance - CY additions		
Deferred rate case - CY additions		(19,518)
Tax gain/(loss) on sale of assets		(685,649)
Utilization of net operating loss carryforward		
Federal tax net income		\$ 0
Computation of tax :		
	-	
	34%	
	-	

WATER OPERATING SECTION

Note: This utility is a wastewater only service; therefore, Pages W-1 through W-14 have been omitted from this report.

**SANDALHAVEN WASTEWATER
OPERATION
SECTION**

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Charlotte County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 8,594,097
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	<u>3,406,362</u>
110	Accumulated Amortization	F-8	<u>-</u>
271	Contributions In Aid of Construction	S-7	<u>3,293,857</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>1,893,877</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 1,814,356
Subtotal			\$ <u>3,708,233</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>75,081</u>
	Other (Specify):		<u>-</u>
WASTEWATER RATE BASE			\$ <u>3,783,314</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>237,885</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>6.29%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Charlotte County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 1,144,671
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 1,144,671
401	Operating Expenses	S-10A	\$ 600,648
403	Depreciation Expense	S-6A	406,434
	Less: Amortization of CIAC	S-8A	(79,878)
	Net Depreciation Expense		\$ 326,556
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		50,894
408.11	Property Taxes		86,447
408.12	Payroll Taxes		6,910
408.13	Other Taxes and Licenses		15
408	Total Taxes Other Than Income		\$ 144,267
409.1	Income Taxes		(142)
410.1	Deferred Federal Income Taxes		(207,454)
410.11	Deferred State Income Taxes		42,910
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 906,785
	Utility Operating Income		\$ 237,885
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		515
420	Allowance for Funds Used During Construction		3,241
	Total Utility Operating Income		\$ 241,642

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Charlotte County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (*) (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	3,458	0	-	3,458
353	Land and Land Rights	157,480	9,999	-	167,479
354	Structures and Improvements	1,332,262	(616,483)	-	715,779
355	Power Generation Equipment	96,489	(170)	-	96,319
360	Collection Sewers - Force	3,351,504	13,154	-	3,364,658
361	Collection Sewers - Gravity	619,001	-	-	619,001
361	Manholes	186,343	-	-	186,343
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	119,831	-	-	119,831
364	Flow Measuring Devices	1,500	(1,500)	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	600,398	-	-	600,398
371	Pumping Equipment	199,081	(1,272)	24,177	173,632
374	Reuse Distribution Reservoirs	-	884	-	884
375	Reuse Transmission and Distribution System	4,266	(4,266)	-	-
380	Treatment and Disposal Equipment	2,667,568	(2,665,589)	-	1,979
381	Plant Sewers	28,342	(28,342)	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	30,906	2,238,633	-	2,269,539
390	Office Furniture and Equipment	154,404	(135)	-	154,268
391	Transportation Equipment	56,838	3,641	-	60,479
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	33,084	1	-	33,084
394	Laboratory Equipment	8,215	-	-	8,215
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	3,062	(4)	-	3,057
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	15,691	-	-	15,691
Total Wastewater Plant		\$ 9,669,723	\$ (1,051,449)	\$ 24,177	\$ 8,594,097

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Order Adjustments.

*COA adjustments made to reclassify accounts in 2016

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Charlotte County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	3,458	-	-	-	-	-	-
353	Land and Land Rights	-	167,479	-	-	-	-	-
354	Structures and Improvements	-	1,078	672,717	4,832	-	156	36,996
355	Power Generation Equipment	-	96,319	-	-	-	-	-
360	Collection Sewers - Force	-	3,364,658	-	-	-	-	-
361	Collection Sewers - Gravity	-	619,001	-	-	-	-	-
361	Manholes	-	186,343	-	-	-	-	-
362	Special Collecting Structures	-	-	-	-	-	-	-
363	Services to Customers	-	119,831	-	-	-	-	-
364	Flow Measuring Devices	-	-	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-	-	-
366	Reuse Services	-	-	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-	-	-
370	Receiving Wells	-	-	600,398	-	-	-	-
371	Pumping Equipment	-	-	173,632	-	-	-	-
374	Reuse Distribution Reservoirs	-	-	884	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	1,979	-	-	-
381	Plant Sewers	-	-	-	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	255	41,465	-	-	2,227,820
390	Office Furniture and Equipment	-	-	-	-	-	-	154,268
391	Transportation Equipment	-	-	-	-	-	-	60,479
392	Stores Equipment	-	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	-	-	33,084
394	Laboratory Equipment	-	-	-	-	-	-	8,215
395	Power Operated Equipment	-	-	-	-	-	-	-
396	Communication Equipment	-	-	-	-	-	-	3,057
397	Miscellaneous Equipment	-	-	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	-	-	15,691
Total Wastewater Plant		\$ 3,458	\$ 4,554,709	\$ 1,447,885	\$ 48,276	\$ -	\$ 156	\$ 2,539,612

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

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

SYSTEM NAME / COUNTY : Charlotte County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Charlotte County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	2,207	86	1	86
354	Structures and Improvements	947,086	38,534	(623,334)	(584,800)
355	Power Generation Equipment	43,914	4,821	(170)	4,651
360	Collection Sewers - Force	1,056,493	112,095	(598)	111,497
361	Collection Sewers - Gravity	412,729	18,177	0	18,177
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	90,958	3,153	0	3,153
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	198,171	20,013	0	20,013
371	Pumping Equipment	103,909	10,360	(1,715)	8,645
375	Reuse Transmission and Distribution System	560	70	(3,382)	(3,312)
380	Treatment and Disposal Equipment	1,131,752	86,525	(970,059)	(883,534)
381	Plant Sewers	3,319	472	(28,342)	(27,870)
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	(79,938)	95,121	536,304	631,425
390	Office Furniture and Equipment	140,605	8,278	(6,386)	1,891
391	Transportation Equipment	44,726	6,225	(4,387)	1,839
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	22,290	1,806	259	2,065
394	Laboratory Equipment	4,929	548	-	548
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	2,050	150	153	303
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 4,125,760	\$ 406,434	\$ (1,101,656)	\$ (695,221)

* Specify nature of transaction.
Use () to denote reversal entries.

*COA adjustments made to reclassify accounts in 2016

GROUP _____

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Charlotte County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	-	-	-	-	2,293
354	Structures and Improvements	-	-	-	-	362,285
355	Power Generation Equipment	-	-	-	-	48,565
360	Collection Sewers - Force	-	-	-	-	1,167,990
361	Collection Sewers - Gravity	-	-	-	-	430,906
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	94,111
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	218,185
371	Pumping Equipment	24,177	-	-	24,177	88,377
375	Reuse Transmission and Distribution System	-	-	-	-	(2,752)
380	Treatment and Disposal Equipment	-	-	-	-	248,218
381	Plant Sewers	-	-	-	-	(24,550)
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-	551,487
390	Office Furniture and Equipment	-	-	-	-	142,496
391	Transportation Equipment	-	-	-	-	46,564
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	24,355
394	Laboratory Equipment	-	-	-	-	5,476
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	2,354
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 24,177	\$ -	\$ -	\$ 24,177	\$ 3,406,362

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Charlotte County

WASTEWATER CIAC SCHEDULE "A"
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<u>SEWER CONNECTIONS FEES (NONE)</u>	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>1,734,478</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>79,878</u>
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ <u>79,878</u>
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____
Balance end of year	\$ <u><u>1,814,356</u></u>

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Charlotte County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	-	-	\$ -
Measured Revenues:				
522.1	Residential Revenues	820	837	691,835
522.2	Commercial Revenues	50	50	245,360
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			205,002
522	Total Measured Revenues	870	887	\$ 1,142,197
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		1,156	887	\$ 1,142,197
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			2,474
Total Other Wastewater Revenues				\$ 2,474

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
521.1 includes accruals

UTILITY NAME:

UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY Charlotte County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			-
540.3	Industrial Reuse Revenues			-
540.4	Reuse Revenues From Public Authorities			-
540.5	Other Revenues			-
540	Total Flat Rate Reuse Revenues			\$ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues			-
541.2	Commercial Reuse Revenues			-
541.3	Industrial Reuse Revenues			-
541.4	Reuse Revenues From Public Authorities			-
541	Total Measured Reuse Revenues			\$ -
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ -
Total Wastewater Operating Revenues				\$ <u>1,144,671</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Charlotte County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 121,067	\$ 14,915.73	\$ 14,916	\$ 14,916	\$ 14,916	\$ 14,916	\$ 14,916
	Salaries and Wages - Officers, Directors and Majority Stockholders	4,966	-	-	-	-	-	-
703		4,966	-	-	-	-	-	-
704	Employee Pensions and Benefits	28,051	3,320	3,320	3,320	3,320	3,320	3,320
710	Purchased Sewage Treatment	380,977					380,977	
711	Sludge Removal Expense	2,760					2,760	
715	Purchased Power	5,955	1,985		1,985		1,985	
716	Fuel for Power Purchased	-	-		-		-	
718	Chemicals	-	-		-		-	
720	Materials and Supplies	(68,773)	(8,597)	(8,597)	(8,597)	(8,597)	(8,597)	(8,597)
731	Contractual Services-Engineering	-	-		-		-	
732	Contractual Services - Accounting	3,080	-		-		-	
733	Contractual Services - Legal	100	-		-		-	
734	Contractual Services - Mgt. Fees	-	-		-		-	
735	Contractual Services - Testing	-	-		-		-	
736	Contractual Services - Other	19,090	2,386	2,386	2,386	2,386	2,386	2,386
741	Rental of Building/Real Property	111	-		-		-	
742	Rental of Equipment	5	-		-		-	
750	Transportation Expenses	5,488	686	686	686	686	686	686
756	Insurance - Vehicle	-	-		-		-	
757	Insurance - General Liability	10,426	-		-		-	
758	Insurance - Workman's Comp.	-	-		-		-	
759	Insurance - Other	2,348	294	294	294	294	294	294
760	Advertising Expense	4						
	Regulatory Commission Expenses							
766	- Amortization of Rate Case Expense	62,366						
767	Regulatory Commission Exp.-Other	278						
770	Bad Debt Expense	8,613						
775	Miscellaneous Expenses	13,737	1,717	1,717	1,717	1,717	1,717	1,717
	Total Wastewater Utility Expenses	\$ 600,648	\$ 16,707	\$ 14,722	\$ 16,707	\$ 14,722	\$ 400,443	\$ 14,722

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Charlotte County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 7,118	\$ 24,455	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	4,966	-	-	-	-
704	Employee Pensions and Benefits	1,584	6,548	-	-	-	-
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals						
720	Materials and Supplies	(8,597)	(8,597)	-	-	-	-
731	Contractual Services-Engineering	-	-	-	-	-	-
732	Contractual Services - Accounting	-	3,080	-	-	-	-
733	Contractual Services - Legal	-	100	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	2,386	2,386	-	-	-	-
741	Rental of Building/Real Property	-	111	-	-	-	-
742	Rental of Equipment	-	5	-	-	-	-
750	Transportation Expenses	686	686	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	9,914	512	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	294	294	-	-	-	-
760	Advertising Expense		4				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		62,366				
767	Regulatory Commission Exp.-Other	-	278	-	-	-	-
770	Bad Debt Expense	8,613					
775	Miscellaneous Expenses	1,717	1,717	-	-	-	-
Total Wastewater Utility Expenses		\$ 23,715	\$ 98,911	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY :

SANDALHAVEN/CHARLOTTE

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	837 *	837
5/8"	Displacement	1.0	25	25
3/4"	Displacement	1.5		0
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0	5	25
2"	Displacement, Compound or Turbine	8.0	14	112
3"	Displacement	15.0		0
3"	Compound	16.0	1	16
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0	2	100
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>1,123</u>

* Reduced by 67 RCAP Accounts to reflect PAA order.

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$49.106/365/280 = 480 \text{ ERC's}$$

YEAR OF REPORT 31-Dec-15

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

SYSTEM NAME / COUNTY : SANDALHAVEN/CHARLOTTE

WASTEWATER TREATMENT PLANT INFORMATION
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity (3)	All Sewage pumped to Englewood Water District	_____	_____
Basis of Permit Capacity (1)	N/A	_____	_____
Manufacturer	N/A	_____	_____
Type (2)	N/A	_____	_____
Hydraulic Capacity	N/A	_____	_____
Average Daily Flow (5)	0.135 mgd	_____	_____
Total Gallons of Wastewater Treated	49.106 mg	_____	_____
Method of Effluent Disposal (4)	N/A	_____	_____

(1) All sewage is pumped to the Englewood Water District for treatment and disposal.

UTILITY NAME: UTILITIES INC OF SANDALHAVEN

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY SANDALHAVEN/CHARLOTTE

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 1,123

2. Maximum number of ERCs* which can be served 1,578

3. Present system connection capacity (in ERCs*) using existing lines 1,578

4. Future connection capacity (in ERCs*) upon service area buildout 1,578

5. Estimated annual increase in ERCs* 0-10

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. None

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? No
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? N/A

11. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP? _____
c. When will construction begin? _____
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? _____

12. Department of Environmental Protection ID # N/A

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME:

UTILITIES INC OF SANDALHAVEN

	(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)	
Gross Revenues:				
Total Flat-Rate Revenues	-	-		0
Total Measured Revenues	1,142,197	1,142,197		0
Revenues from Public Authorities	-			
Revenues from Other Systems	-			
Interdepartmental Revenues	-			
Total Other Wastewater Revenues	2,474	2,474		0
Reclaimed Water Sales				
Total Wastewater Operating Revenue	1,144,671	1,144,671		0
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues	1,144,671	1,144,671		0

**LABRADOR FINANCIAL
SECTION**

UTILITY NAME: **LABRADOR UTILITIES INC**

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 4,145,135	\$ 4,237,956
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,569,667	1,690,265
Net Plant			\$ 2,575,468	\$ 2,547,691
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(230,464)	(219,279)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,345,004	\$ 2,328,412
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$ -	\$ -
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	6,895	6,895
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	129,170	107,367
145	Accounts Receivable from Associated Companies	F-12	(936,818)	(662,164)
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		1,160	748
161	Stores Expense		-	-
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ (799,592)	\$ (547,153)

* Not Applicable for Class B Utilities

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	93,617	64,485
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ 93,617	\$ 64,485
TOTAL ASSETS AND OTHER DEBITS			\$ 1,869,492	\$ 1,845,743

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		1,379,754	1,379,754
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	(300,111)	(164,412)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 1,080,643	\$ 1,215,342
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	7,843	7,843
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ 7,843	\$ 7,843
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		5,027	5,461
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	509,918	509,918
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		2,761	2,610
236	Accrued Taxes		22,811	18,757
237	Accrued Interest	F-19	418	507
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ 540,935	\$ 537,252

* Not Applicable for Class B Utilities

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT
31-Dec-16

COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ -	\$ -
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 342	\$ 342
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	85	94
Total Net C.I.A.C.			\$ 257	\$ 248
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 12,975	\$ 24,897
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(3,572)	60,160
Total Accumulated Deferred Income Tax			\$ 9,403	\$ 85,057
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 1,639,080	\$ 1,845,743

UTILITY NAME: LABRADOR UTILITIES INC

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 875,874	\$ 903,447
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		-
	Net Operating Revenues		\$ 875,874	\$ 903,447
401	Operating Expenses	F-3(b)	\$ 399,914	\$ 389,116
403	Depreciation Expense:	F-3(b)	\$ 218,827	\$ 164,077
	Less: Amortization of CIAC	F-22	(9)	(9)
	Net Depreciation Expense		\$ 218,819	\$ 164,068
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	(11,185)	(11,185)
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	75,269	79,986
409	Current Income Taxes	W/S-3	1	(175)
410.10	Deferred Federal Income Taxes	W/S-3	20,787	74,746
410.11	Deferred State Income Taxes	W/S-3	(7,604)	944
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
	Utility Operating Expenses		\$ 696,001	\$ 697,500
	Net Utility Operating Income		\$ 179,873	\$ 205,947
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		105	637
420	Allowance for Funds Used During Construction		(6,604)	-
	Total Utility Operating Income [Enter here and on Page F-3(c)]		\$ 173,375	\$ 206,585

* For each account, Column e should agree with Columns f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 296,511	\$ 606,936	\$ -
\$ 296,511	\$ 606,936	\$ -
\$ 168,747	\$ 220,369	\$ -
60,660 (9)	103,417 -	-
\$ 60,651	\$ 103,417	\$ -
(11,185)	-	-
-	-	-
33,278	46,708	-
(89)	(86)	-
24,457	50,289	-
310	634	-
-	-	-
-	-	-
-	-	-
\$ 276,169	\$ 421,331	\$ -
\$ 20,342	\$ 185,605	\$ -
-	-	-
-	-	-
324	314	-
-	-	-
\$ 20,665	\$ 185,919	\$ -

* Total of Schedules W-3 / S-3 for all rate groups.

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 173,375	\$ 206,585
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		(13,321)	-
Total Other Income and Deductions			\$ (13,321)	\$ -
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 73,068	\$ 70,898
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 73,068	\$ 70,898
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 86,986	\$ 135,687

Explain Extraordinary Income:

NONE

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,298,819	\$ 2,939,137
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	497,606	1,192,659
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	342	-
252	Advances for Construction	F-20	-	-
Subtotal			\$ 800,872	\$ 1,746,478
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	94	-
Subtotal			\$ 800,966	\$ 1,746,478
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		21,093	27,546
	Other (Specify):			
RATE BASE			\$ 822,059	\$ 1,774,024
NET UTILITY OPERATING INCOME			\$ 20,342	\$ 185,605
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			2.47%	10.46%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 1,355,134	52.21%	10.43%	5.45%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	1,149,333	44.28%	6.69%	2.96%
Short Term Debt	3,390	0.13%	2.72%	0.00%
Customer Deposits	2,610	0.10%	6.00%	0.01%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	85,057	3.28%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 2,595,524	100.00%		8.42%

1 If the utility's capital structure is not used, explain which capital structure is used.

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>10.43%</u>
Commission order approving Return on Equity:	<u>PSC-15-0208-PAA-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

LABRADOR UTILITIES INC

<p>YEAR OF REPORT 31-Dec-16</p>
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**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 212,231,000	\$ _____	_____	_____	\$ (210,875,866)	\$ 1,355,134
Preferred Stock	-	_____	_____	_____	_____	-
Long Term Debt	180,000,000	_____	_____	_____	(178,850,667)	1,149,333
Short Term Debt	530,949	_____	_____	_____	(527,559)	3,390
Customer Deposits	2,610	_____	_____	_____	_____	2,610
Tax Credits - Zero Cost	-	_____	_____	_____	_____	-
Tax Credits - Weighted Cost	-	_____	_____	_____	_____	-
Deferred Inc. Taxes	85,057	_____	_____	_____	_____	85,057
Other (Explain) Short Term Debt	-	_____	_____	_____	-	-
Total	\$ 392,849,617	\$ _____	_____	_____	\$ (390,254,093)	\$ 2,595,524

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: LABRADOR UTILITIES INC

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 1,298,819	\$ 2,939,137	\$ _____	\$ 4,237,956
102	Utility Plant Leased to Other	_____	_____	_____	-
103	Property Held for Future Use	-	-	_____	-
104	Utility Plant Purchased or Sold	_____	_____	_____	-
105	Construction Work in Progress	-	-	_____	-
106	Completed Construction Not Classified	_____	_____	_____	-
	Total Utility Plant	\$ 1,298,819	\$ 2,939,137	\$ -	\$ 4,237,956

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ (351,387)	-	_____	(351,387)
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ (351,387)	\$ -	\$ -	\$ (351,387)
115	Beginning Bal	\$ 120,923	-	-	120,923
	Accumulated Amortization	_____	_____	_____	_____
	Accruals charged during year	11,185	-	_____	11,185
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ 132,108	\$ -	\$ -	\$ 132,108
	Net Acquisition Adjustments	\$ (219,279)	\$ -	\$ -	\$ (219,279)

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 470,141	\$ 1,099,475	\$ -	\$ 1,569,616
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 60,660	\$ 103,417	\$ -	\$ 164,077
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	(16,197)	(81)	-	(16,279)
Beginning Balance Adj	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ 44,462	\$ 103,335	\$ -	\$ 147,798
Debits during year:				
Book cost of plant retired	16,998	10,151	-	27,149
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Acting adjustments mandated by FPSC	-	-	-	-
Total Debits	\$ 16,998	\$ 10,151	\$ -	\$ 27,149
Balance end of year	\$ 497,606	\$ 1,192,659	\$ -	\$ 1,690,265
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -	-	-	-
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	-	-	-
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

- 1 Account 108 for Class B utilities.
- 2 Not applicable for Class B utilities.
- 3 Account 110 for Class B utilities.

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
030443-WS	\$ _____	_____	\$ 27,856
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 27,856

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ -
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Gulf Power Deposit	\$ 6,895
_____	_____
_____	_____
Total Special Deposits	\$ 6,895
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ -
_____	_____
_____	_____
Total Other Special Deposits	\$ -

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): NONE <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Utility Investment		\$ _____ -
OTHER INVESTMENTS (Account 125): NONE <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Other Investment		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Special Funds		\$ _____ -

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 54,694	
Wastewater	53,078	
Other		
Total Customer Accounts Receivable		\$ 107,772
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 107,772
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ (230)	
Provision for uncollectibles for current year	\$ (175)	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
Total Additions		\$ (175)
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
Total accounts written off		\$ -
Balance end of year		\$ (405)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 107,367

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ (662,164)
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>(662,164)</u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	%	\$ -
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
Total		\$ <u>-</u>

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Assets	\$ <u>-</u>

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ -

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>RATE CASE</u>	\$ <u>27,856</u>	\$ <u>53,580</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>27,856</u>	\$ <u>53,580</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE (NONE)</u>	\$ <u>1,276</u>	\$ <u>10,904</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>1,276</u>	\$ <u>10,904</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u>-</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>29,132</u>	\$ <u>64,485</u>

UTILITY NAME:

LABRADOR UTILITIES INC

YEAR OF REPORT

31-Dec-16

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share		1
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0
REFERRED STOCK		
Par or stated value per share		0
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (300,111)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ -
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income {income/(loss)}	\$ 135,699
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
	Total Retained Earnings	\$ <u>(164,412)</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 7,843
Total	\$ <u>7,843</u>

**OTHER LONG-TERM DEBT
ACCOUNT 224**

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>-</u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): NONE			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 509,918
Total	\$ 509,918

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	0		70,898	70,898	-
Total Account 237.1	\$ <u> -</u>		\$ <u> 70,898</u>	\$ <u> 70,898</u>	\$ <u> -</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ <u> 418</u>		\$ <u> -</u>	\$ <u> (90)</u>	\$ <u> 507</u>
MISC ITEMS	-		-		-
	-				-
Total Account 237.2	\$ <u> 418</u>		\$ <u> -</u>	\$ <u> (90)</u>	\$ <u> 507</u>
Total Account 237 (1)	\$ <u> 418</u>		\$ <u> 70,898</u>	\$ <u> 70,808</u>	\$ <u> 507</u>
INTEREST EXPENSED:					
Total accrual Account 237			\$ <u> 70,898</u>		
Net Interest Expensed to Account No. 427 (2)			\$ <u> 70,898</u>		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
(2) Must agree to F-3 (c), Current Year Interest Expense

66,460
(4,438.10)

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT
31-Dec-16

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$ -		\$ -	\$ -	\$ -
Total	\$ -		\$ -	\$ -	\$ -

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____ -
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____ -

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>342</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>342</u>
Add credits during year:	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u>342</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>342</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>85</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>85</u>
Debits during the year:	\$ <u>9</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>9</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>94</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>94</u>

UTILITY NAME:

LABRADOR UTILITIES INC

**YEAR OF REPORT
31-Dec-16**

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 135,687
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
Amortization ITC		0
Current FIT		(175)
Current SIT		0
Deferred FIT		74,746
Deferred SIT		944
AFUDC - CY book equity amortization		1,625
Fines & penalties		1,132
Political contributions		
Meals & entertainment		309
Book depreciation (depr,paa,ciac)		162,046
Deferred maintenance - CY amortization		1,276
Deferred rate case - CY amortization		27,856
Miscellaneous reserves		
Organization costs - CY amortization		398
Bad debt reserves		39
Book PAA - CY amortization		(11,185)
Book gain/(loss) on sale of assets		(637)
Net operating loss carryforward		
Post audit net income adjustments		(1,409)
Income recorded on books not included in return:		
AFUDC - CY book equity portion		(238)
_____		_____
_____		_____
Deduction on return not charged against book income:		
Tax depreciation		(166,508)
Deferred maintenance - CY additions		
Deferred rate case - CY additions		
Tax gain/(loss) on sale of assets		(14,004)
Utilization of net operating loss carryforward (Federal TI b/fNOLD)		(211,913)
Federal tax net income		\$ (0)
Computation of tax :		
	(0)	
	<u>34%</u>	
	(0)	

**LABRADOR WATER
OPERATION
SECTION**

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,298,819
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	497,605
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	342
252	Advances for Construction	F-20	-
Subtotal			\$ 800,872
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 94
Subtotal			\$ 800,966
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		21,093
	Other (Specify):		
WATER RATE BASE			\$ 822,059
WATER OPERATING INCOME		W-3	\$ 20,342
RN (Water Operating Income / Water Rate Base)			2.47%

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

LABRADOR UTILITIES INC

<p>YEAR OF REPORT 31-Dec-16</p>
--

SYSTEM NAME / COUNTY :

Pasco County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 296,511
469	Less: Guaranteed Revenue and AFPI	W-9	-
Net Operating Revenues			\$ 296,511
401	Operating Expenses	W-10(a)	\$ 168,747
403	Depreciation Expense	W-6(a)	60,660
	Less: Amortization of CIAC	W-8(a)	(9)
Net Depreciation Expense			\$ 60,651
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(11,185)
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		13,309
408.11	Property Taxes		15,674
408.12	Payroll Taxes		4,287
408.13	Other Taxes and Licenses		9
408	Total Taxes Other Than Income		\$ 33,278
409.1	Income Taxes		(89)
410.1	Deferred Federal Income Taxes		24,457
410.11	Deferred State Income Taxes		310
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
Utility Operating Expenses			\$ 276,169
Utility Operating Income			\$ 20,342
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		324
420	Allowance for Funds Used During Construction		-
Total Utility Operating Income			\$ 20,665

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (*) (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ (0)	\$ -	\$ -	\$ (0)
302	Franchises	7,980	-	-	7,979
303	Land and Land Rights	521	(7)	-	514
304	Structures and Improvements	63,153	(133)	-	63,019
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	57,686	-	-	57,686
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	1,341	124	-	1,465
310	Power Generation Equipment	203	-	-	203
311	Pumping Equipment	336,774	13,311	4,787	345,297
320	Water Treatment Equipment	22,899	270	-	23,169
330	Distribution Reservoirs and Standpipes	223,069	203	-	223,272
331	Transmission and Distribution Mains	264,726	4,661	1,991	267,396
333	Services	43,713	706	-	44,419
334	Meters and Meter Installations	47,715	9,154	-	56,869
335	Hydrants	8,035	3,445	1,241	10,239
336	Backflow Prevention Devices	248	1,341	-	1,589
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	104,676	199	-	104,875
341	Transportation Equipment	35,541	2,303	-	37,844
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	39,452	348	326	39,475
344	Laboratory Equipment	443	-	-	443
345	Power Operated Equipment	18,495	-	8,652	9,842
346	Communication Equipment	3,024	200	-	3,224
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
TOTAL WATER PLANT		\$ 1,279,693	\$ 36,124	\$ 16,998	\$ 1,298,819

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
 Additions are netted against all Commission Order Adjustments.

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ (0)	\$ (0)	\$	\$	\$	\$
302	Franchises	7,979	7,979				
303	Land and Land Rights	514		514	-	-	-
304	Structures and Improvements	63,019		18,448	5,572	-	39,000
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	57,686		57,686			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	1,465		1,465			
310	Power Generation Equipment	203		203			
311	Pumping Equipment	345,297		345,297	-	-	
320	Water Treatment Equipment	23,169			23,169		
330	Distribution Reservoirs and Standpipes	223,272				223,272	
331	Transmission and Distribution Mains	267,396				267,396	
333	Services	44,419				44,419	
334	Meters and Meter Installations	56,869				56,869	
335	Hydrants	10,239				10,239	
336	Backflow Prevention Devices	1,589				1,589	
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	
340	Office Furniture and Equipment	104,875					104,875
341	Transportation Equipment	37,844					37,844
342	Stores Equipment	-					-
343	Tools, Shop and Garage Equipment	39,475					39,475
344	Laboratory Equipment	443					443
345	Power Operated Equipment	9,842					9,842
346	Communication Equipment	3,224					3,224
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	-					-
TOTAL WATER PLANT		\$ 1,298,819	\$ 7,979	\$ 423,613	\$ 28,741	\$ 603,784	\$ 234,703

W-4(b)
GROUP _____

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: **LABRADOR UTILITIES INC**

D

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ (1,639)	\$ -	\$ -	\$ -
302	Franchises	2,028	199	(0)	199
304	Structures and Improvements	24,552	1,498	(140)	1,358
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	40,481	1,923	-	1,923
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	(10)	41	-	41
310	Power Generation Equipment	69	10	-	10
311	Pumping Equipment	86,230	17,187	(0)	17,187
320	Water Treatment Equipment	4,016	1,052	0	1,052
330	Distribution Reservoirs and Standpipes	157	6,033	0	6,033
331	Transmission and Distribution Mains	138,362	6,219	-	6,219
333	Services	(2,286)	1,109	0	1,109
334	Meters and Meter Installations	12,712	2,654	-	2,654
335	Hydrants	83	229	-	229
336	Backflow Prevention Devices	32	57	(0)	57
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	95,058	10,821	(9,510)	1,311
341	Transportation Equipment	27,967	7,683	(6,514)	1,170
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	38,622	2,454	(52)	2,402
344	Laboratory Equipment	(59)	30	-	30
345	Power Operated Equipment	1,039	1,181	-	1,181
346	Communication Equipment	2,726	280	18	298
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 470,140	\$ 60,660	\$ (16,197)	\$ 44,462

* Specify nature of transaction
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

UTILITY NAME:

LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(l) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ (1,639)
302	Franchises	-	-	-	-	2,228
304	Structures and Improvements	-	-	-	-	25,910
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	42,404
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	31
310	Power Generation Equipment	-	-	-	-	79
311	Pumping Equipment	4,787	-	-	4,787	98,629
320	Water Treatment Equipment	-	-	-	-	5,068
330	Distribution Reservoirs and Standpipes	-	-	-	-	6,190
331	Transmission and Distribution Mains	1,991	-	-	1,991	142,591
333	Services	-	-	-	-	(1,177)
334	Meters and Meter Installations	-	-	-	-	15,365
335	Hydrants	1,241	-	-	1,241	(928)
336	Backflow Prevention Devices	-	-	-	-	89
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	96,369
341	Transportation Equipment	-	-	-	-	29,137
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	326	-	-	326	40,699
344	Laboratory Equipment	-	-	-	-	(29)
345	Power Operated Equipment	8,652	-	-	8,652	(6,433)
346	Communication Equipment	-	-	-	-	3,024
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 16,998	\$ -	\$ -	\$ 16,998	\$ 497,605

W-6(b)
GROUP _____

YEAR OF REPORT 31-Dec-16

UTILITY NAME: LABRADOR UTILITIES INC

SYSTEM NAME / COUNTY : Pasco County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>342</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>-</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
Total Credits		\$ <u>-</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>-</u>
Total Contributions In Aid of Construction		\$ <u>342</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
WATER CONNECTIONS FEES		\$	\$ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 85
Debits during the year:	
Accruals charged to Account 272	\$ 9
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 9
Credits during the year (specify) :	
_____	\$ -
_____	_____
Total credits	\$ -
Balance end of year	\$ 94

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	759	892	256,486
461.2	Sales to Commercial Customers	4	8	38,658
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			-
Total Metered Sales		<u>763</u>	<u>900</u>	\$ <u>295,144</u>
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		<u>763</u>	<u>900</u>	\$ <u>295,144</u>
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			1,367
Total Other Water Revenues				\$ <u>1,367</u>
Total Water Operating Revenues				\$ <u>296,511</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
 Accruals are recorded in account 461.1.

UTILITY NAME: LABRADOR UTILITIES INC

SYSTEM NAME / COUNTY : Pasco County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)
601	Salaries and Wages - Employees	\$ 54,627	\$ 5,792	\$ 5,792
603	Salaries and Wages - Officers, Directors and Majority Stockholders	3,109	-	-
604	Employee Pensions and Benefits	16,694	1,675	1,675
610	Purchased Water	-	-	-
615	Purchased Power	7,757	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	4,419	736	736
620	Materials and Supplies	5,324	666	666
631	Contractual Services-Engineering	-	-	-
632	Contractual Services - Accounting	1,930	-	-
633	Contractual Services - Legal	40	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	-	-	-
636	Contractual Services - Other	5,293	662	662
641	Rental of Building/Real Property	28,998	-	-
642	Rental of Equipment	3	0	0
650	Transportation Expenses	3,508	439	439
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	6,529	816	816
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	1,472	184	184
660	Advertising Expense	2	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	14,137	-	-
667	Regulatory Commission Exp.-Other	175	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	970	-	-
675	Miscellaneous Expenses	13,758	1,720	1,720
Total Water Utility Expenses		\$ 168,747	\$ 12,689	\$ 12,689

UTILITY NAME:

LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

Pasco County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 5,792	\$ 5,792	\$ 5,792	\$ 5,792	\$ 4,458	\$ 15,417
-	-	-	-	-	3,109
1,675	1,675	1,675	1,675	1,289	5,357
7,757					
-					
736	736	736	736		
666	666	666	666	666	666
-	-	-	-	-	-
-	-	-	-	-	1,930
-	-	-	-	-	40
-	-	-	-	-	-
-	-	-	-	-	-
662	662	662	662	662	662
-	-	-	-	-	28,998
0	0	0	0	0	
439	439	439	439	439	439
-	-	-	-	-	-
816	816	816	816	816	816
-					
184	184	184	184	184	184
					2
					14,137
					175
				970	
1,720	1,720	1,720	1,720	1,720	1,720
\$ 20,446	\$ 12,689	\$ 12,689	\$ 12,689	\$ 11,202	\$ 73,651

W-10(b)
GROUP _____

UTILITY NAME:

LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY LABRADOR UTILITIES/PASCO

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		2.549	0.341	2.208	2.095
February		2.396	0.100	2.296	2.128
March		2.494	0.094	2.400	2.200
April		1.605	0.086	1.518	1.505
May		0.976	0.041	0.935	0.940
June		0.831	0.039	0.792	0.813
July		0.920	0.047	0.873	0.864
August		0.840	0.050	0.790	0.826
September		1.136	0.217	0.919	0.856
October		1.164	0.062	1.102	1.149
November		1.917	0.167	1.750	1.466
December		1.809	0.054	1.755	1.731
Total for Year		18.636	1.298	17.337	16.572

If water is purchased for resale, indicate the following:

Vendor NONE
 Point of delivery NONE

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

NONE

Based on 16hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	875gpm	840,000	WELL
Well #2	200gpm	192,000	WELL
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY LABRADOR UTILITIES/PASCO

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>490,000 gpd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Storage Tank</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination, iron sequestrant</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet) <u>N/A</u>	Manufacturer: <u>N/A</u>

W-12
GROUP _____
SYSTEM _____

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY LABRADOR UTILITIES/PASCO

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. 1,174
2. Maximum number of ERCs * which can be served. 1,200
3. Present system connection capacity (in ERCs *) using existing lines. 1,200
4. Future connection capacity (in ERCs *) upon service area buildout. 1,200
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 500 gpm for two hours
7. Attach a description of the fire fighting facilities. Two water wells, fire hydrants, four HSPs, and 34,000-gallon GST.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 6514842
12. Water Management District Consumptive Use Permit # 6867
 - 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 the calculation on the bottom of Page W-13.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT 31-Dec-16

UTILITY NAME: LABRADOR UTILITIES INC

	(A)	(B)	(C)	(D)
Accounts		Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:				
Unmetered Water Revenues		-		
Total Metered Sales		295,144	296,876	(1,732)
Total Fire Protection Revenue		-		-
Other Sales to Public Authorities		-		-
Sales to Irrigation Customers		-		-
Sales for Resale		-		-
Interdepartmental Sales		-		-
Total Other Water Revenue		1,367	-	1,367
Total Water Operating Revenue		296,511	296,876	(365)
Less: Expense for Purchased Water from FPSC Regulated Utility				-
Net Water Operating Revenues		296,511	296,876	(365)

**LABRADOR WASTEWATER
OPERATION
SECTION**

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 2,939,137
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,192,659
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	-
252	Advances for Construction	F-20	
Subtotal			\$ 1,746,478
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ -
Subtotal			\$ 1,746,478
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		27,546
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 1,774,024
WASTEWATER OPERATING INCOME		S-3	\$ 185,605
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>10.46%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 606,936
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 606,936
401	Operating Expenses	S-10A	\$ 220,369
403	Depreciation Expense	S-6A	103,417
	Less: Amortization of CIAC	S-8A	-
	Net Depreciation Expense		\$ 103,417
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		27,242
408.11	Property Taxes		15,211
408.12	Payroll Taxes		4,247
408.13	Other Taxes and Licenses		9
408	Total Taxes Other Than Income		\$ 46,708
409.1	Income Taxes		(86)
410.1	Deferred Federal Income Taxes		50,289
410.11	Deferred State Income Taxes		634
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 421,331
	Utility Operating Income		\$ 185,605
530	Add Back:		
	Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		314
420	Allowance for Funds Used During Construction		-
	Total Utility Operating Income		\$ 185,919

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (*) (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	7,933	-	-	7,933
353	Land and Land Rights	-	-	-	-
354	Structures and Improvements	1,513,819	3,358	2,118	1,515,059
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	45,698	969	-	46,667
361	Collection Sewers - Gravity	378,838	-	-	378,838
362	Special Collecting Structures	2,485	-	1,163	1,322
363	Services to Customers	14,206	321	-	14,527
364	Flow Measuring Devices	14,129	1,057	-	15,186
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	52,191	10,570	2,028	60,732
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	12,643	161	-	12,804
380	Treatment and Disposal Equipment	657,077	63,233	4,843	715,467
381	Plant Sewers	27,929	4,595	-	32,524
382	Outfall Sewer Lines	5,778	-	-	5,778
389	Other Plant Miscellaneous Equipment	2,201	-	-	2,201
390	Office Furniture and Equipment	89,538	(1,923)	-	87,614
391	Transportation Equipment	35,258	1,468	-	36,725
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	3,100	287	-	3,387
394	Laboratory Equipment	552	-	-	552
395	Power Operated Equipment	1,819	-	-	1,819
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Wastewater Plant		\$ 2,865,193	\$ 84,095	\$ 10,151	\$ 2,939,137

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Additions are netted against all Commission Order Adjustments.

* Reclasses from Collection Sewers - Force:

UTILITY NAME:

LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	7,933	-	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-	-	-
354	Structures and Improvements	-	577	19,786	1,484,132	1,378	8,933	254
355	Power Generation Equipment	-	-	-	-	-	-	-
360	Collection Sewers - Force	-	46,667	-	-	-	-	-
361	Collection Sewers - Gravity	-	378,838	-	-	-	-	-
362	Special Collecting Structures	-	1,322	-	-	-	-	-
363	Services to Customers	-	14,527	-	-	-	-	-
364	Flow Measuring Devices	-	15,186	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-	-	-
366	Reuse Services	-	-	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-	-
371	Pumping Equipment	-	-	60,732	-	-	-	-
374	Reuse Distribution Reservoirs	-	-	-	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	12,804	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	715,467	-	-	-
381	Plant Sewers	-	-	-	-	32,524	-	-
382	Outfall Sewer Lines	-	-	-	5,778	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-	-	-	2,201
390	Office Furniture and Equipment	-	-	-	-	-	-	87,614
391	Transportation Equipment	-	-	-	-	-	-	36,725
392	Stores Equipment	-	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	-	-	3,387
394	Laboratory Equipment	-	-	-	-	-	-	552
395	Power Operated Equipment	-	-	-	-	-	-	1,819
396	Communication Equipment	-	-	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	-	-	-
Total Wastewater Plant		\$ 7,933	\$ 457,118	\$ 93,322	\$ 2,205,377	\$ 33,902	\$ 8,933	\$ 132,552

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

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: **LABRADOR UTILITIES INC**

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO.	ACCT. ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	3,588	198	-	198
354	Structures and Improvements	480,695	47,653	(2)	47,651
355	Power Generation Equipment	(126)	-	-	-
360	Collection Sewers - Force	2,952	1,553	(0)	1,553
361	Collection Sewers - Gravity	211,107	8,403	-	8,403
362	Special Collecting Structures	52	48	-	48
363	Services to Customers	807	216	-	216
364	Flow Measuring Devices	307	2,965	(0)	2,965
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	2,676	3,177	-	3,177
375	Reuse Transmission and Distribution System	583	298	(0)	298
380	Treatment and Disposal Equipment	293,376	37,328	(0)	37,328
381	Plant Sewers	(7,597)	874	-	874
382	Outfall Sewer Lines	385	193	-	193
389	Other Plant Miscellaneous Equipment	113	122	(0)	122
390	Office Furniture and Equipment	81,371	-	(611)	(611)
391	Transportation Equipment	27,744	-	531	531
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	748	201	(0)	201
394	Laboratory Equipment	250	37	(0)	37
395	Power Operated Equipment	443	152	-	152
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 1,099,475	\$ 103,417	\$ (81)	\$ 103,335

* Specify nature of transaction.
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

S-6(a)
GROUP _____

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	3,786
354	Structures and Improvements	2,118	-	-	2,118	526,228
355	Power Generation Equipment	-	-	-	-	(126)
360	Collection Sewers - Force	-	-	-	-	4,505
361	Collection Sewers - Gravity	-	-	-	-	219,510
362	Special Collecting Structures	1,163	-	-	1,163	(1,064)
363	Services to Customers	-	-	-	-	1,024
364	Flow Measuring Devices	-	-	-	-	3,271
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	2,028	-	-	2,028	3,825
375	Reuse Transmission and Distribution System	-	-	-	-	880
380	Treatment and Disposal Equipment	-	-	-	-	330,704
381	Plant Sewers	4,843	-	-	4,843	(11,566)
382	Outfall Sewer Lines	-	-	-	-	578
389	Other Plant Miscellaneous Equipment	-	-	-	-	235
390	Office Furniture and Equipment	-	-	-	-	80,760
391	Transportation Equipment	-	-	-	-	28,276
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	950
394	Laboratory Equipment	-	-	-	-	286
395	Power Operated Equipment	-	-	-	-	594
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 10,151	\$ -	\$ -	\$ 10,151	\$ 1,192,659

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<u>SEWER CONNECTIONS FEES (NONE)</u>	_____	\$ _____	\$ _____ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____
Debits during the year:	
Accruals charged to Account 272	\$ _____ -
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____ -
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ -
Balance end of year	\$ _____ -

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ 0
Total Credits		\$ 0

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	-	-	\$ -
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			1,384
521	Total Flat Rate Revenues	-	-	\$ 1,384
522.1	Measured Revenues: Residential Revenues	751	892	529,727
522.2	Commercial Revenues	4	3	75,826
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues	755	895	\$ 605,553
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		<u>755</u>	<u>895</u>	<u>\$ 606,936</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			-
Total Other Wastewater Revenues				\$ -

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

521.1 includes accruals

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY Pasco County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____ -
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems	_____	_____	_____ -
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>606,936</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 53,012	\$ 5,621	\$ 5,621	\$ 5,621	\$ 5,621	\$ 5,621	\$ 5,621
703	Salaries and Wages - Officers, Directors and Majority Stockholders	3,018	-	-	-	-	-	-
704	Employee Pensions and Benefits	16,201	1,625	1,625	1,625	1,625	1,625	1,625
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	7,557	-	-	-	-	7,557	-
715	Purchased Power	29,907	9,969	-	9,969	-	9,969	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	4,625	771	771	771	771	771	771
720	Materials and Supplies	10,235	1,279	1,279	1,279	1,279	1,279	1,279
731	Contractual Services-Engineering	-	-	-	-	-	-	-
732	Contractual Services - Accounting	1,873	-	-	-	-	-	-
733	Contractual Services - Legal	39	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	5,755	719	719	719	719	719	719
736	Contractual Services - Other	5,136	642	642	642	642	642	642
741	Rental of Building/Real Property	28,141	-	-	-	-	-	-
742	Rental of Equipment	3	0	0	0	0	0	0
750	Transportation Expenses	3,405	426	426	426	426	426	426
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	6,336	792	792	792	792	792	792
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	1,429	179	179	179	179	179	179
760	Advertising Expense	2	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	13,719	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	169	-	-	-	-	-	-
770	Bad Debt Expense	942	-	-	-	-	-	-
775	Miscellaneous Expenses	28,865	3,608	3,608	3,608	3,608	3,608	3,608
Total Wastewater Utility Expenses		\$ 220,369	\$ 25,631	\$ 15,663	\$ 25,631	\$ 15,663	\$ 33,188	\$ 15,663

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7	.8	.9	.10	.11	.12
		CUSTOMER ACCOUNTS EXPENSE (j)	ADMIN. & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 4,326	\$ 14,962	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	3,018	-	-	-	-
704	Employee Pensions and Benefits	1,251	5,199	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	1,279	1,279	-	-	-	-
731	Contractual Services-Engineering	-	-	-	-	-	-
732	Contractual Services - Accounting	-	1,873	-	-	-	-
733	Contractual Services - Legal	-	39	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	719	719	-	-	-	-
736	Contractual Services - Other	642	642	-	-	-	-
741	Rental of Building/Real Property	-	28,141	-	-	-	-
742	Rental of Equipment	0	0	-	-	-	-
750	Transportation Expenses	426	426	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	792	792	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	179	179	-	-	-	-
760	Advertising Expense	-	2	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	13,719	-	-	-	-
767	Regulatory Commission Exp.-Other	-	169	-	-	-	-
770	Bad Debt Expense	942	-	-	-	-	-
775	Miscellaneous Expenses	3,608	3,608	-	-	-	-
Total Wastewater Utility Expenses		\$ 14,164	\$ 74,767	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY :

LABRADOR UTILITIES/PASCO

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	892	892
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5	1	63
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>958</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$16.389/365/280=160 \text{ ECR's}$$

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT 31-Dec-16

SYSTEM NAME / COUNTY LABRADOR/PASCO

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.216 mgd</u>	<u> </u>	<u> </u>
Basis of Permit Capacity (1)	<u>TMADF</u>	<u> </u>	<u> </u>
Manufacturer	<u>Various</u>	<u> </u>	<u> </u>
Type (2)	<u>Extended Aeration</u>	<u> </u>	<u> </u>
Hydraulic Capacity	<u>0.216 mgd</u>	<u> </u>	<u> </u>
Average Daily Flow	<u>0.045 mgd</u>	<u> </u>	<u> </u>
Total Gallons of Wastewater Treated	<u>16,389</u>	<u> </u>	<u> </u>
Method of Effluent Disposal	<u>Spray Field</u>	<u> </u>	<u> </u>

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: LABRADOR UTILITIES INC

YEAR OF REPORT
31-Dec-16

SYSTEM NAME / COUNTY LABRADOR/PASCO

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 958

2. Maximum number of ERCs* which can be served 1,200

3. Present system connection capacity (in ERCs*) using existing lines 1,200

4. Future connection capacity (in ERCs*) upon service area buildout 1,200

5. Estimated annual increase in ERCs* 0

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

7. If the utility uses reuse as a means of effluent disposal, attach 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? No
If so, when? _____

9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? 2014

11. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP? _____
c. When will construction begin? _____
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA012801

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-16

UTILITY NAME: LABRADOR UTILITIES INC

	(A)	(B)	(C)	(D)
Accounts			Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
	Gross Wastewater Revenues per Sch S-9			
Gross Revenues:				
Total Flat-Rate Revenues	1,384			1,384
Total Measured Revenues	605,553		606,571	(1,019)
Revenues from Public Authorities	-			
Revenues from Other Systems	-			
Interdepartmental Revenues	-			
Total Other Wastewater Revenues	-		-	0.00
Reclaimed Water Sales				
Total Wastewater Operating Revenue	606,936		606,571	365
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues	606,936		606,571	365

**PENNBROOKE FINANCIAL
SECTION**

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 5,746,616	\$ 5,792,668
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,275,071	3,426,458
Net Plant			\$ 2,471,545	\$ 2,366,210
114-115	Utility Plant Acquisition adjustment (Net)	F-7	476,560	476,560
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,948,105	\$ 2,842,770
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	-	-
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$ -	\$ -
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		-	-
132	Special Deposits	F-9	3,350	9,753
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	87,411	107,778
145	Accounts Receivable from Associated Companies	F-12	1,043	149,866
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		1,076	1,150
161	Stores Expense		-	-
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 92,880	\$ 268,547

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts			
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	156,781	125,747
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
	Total Deferred Debits		\$ 156,781	\$ 125,747
	TOTAL ASSETS AND OTHER DEBITS		\$ 3,197,767	\$ 3,237,064

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		2,196,599	2,196,599
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	359,479	444,883
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 2,557,078	\$ 2,641,482
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	567,368	567,368
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ 567,368	\$ 567,368
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		22,895	17,848
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	(902,452)	(902,452)
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		8,883	6,633
236	Accrued Taxes		(7,233)	22,626
237	Accrued Interest	F-19	1,132	1,378
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ (876,775)	\$ (853,967)

* Not Applicable for Class B Utilities

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		7,200	4,608
Total Deferred Credits			\$ <u>7,200</u>	\$ <u>4,608</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ <u>-</u>	\$ <u>-</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 2,116,280	\$ 2,116,280
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,475,239	1,594,147
Total Net C.I.A.C.			\$ <u>641,041</u>	\$ <u>522,133</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 231,019	\$ 266,643
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		70,835	88,796
Total Accumulated Deferred Income Tax			\$ <u>301,853</u>	\$ <u>355,439</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>3,197,767</u>	\$ <u>3,237,064</u>

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 894,223	\$ 945,439
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 894,223	\$ 945,439
401	Operating Expenses	F-3(b)	\$ 511,845	\$ 568,985
403	Depreciation Expense:	F-3(b)	\$ 231,896	\$ 215,064
	Less: Amortization of CIAC	F-22	(118,906)	(118,908)
Net Depreciation Expense			\$ 112,990	\$ 96,156
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	85,637	82,869
409	Current Income Taxes	W/S-3	(2,320)	(2,908)
410.10	Deferred Federal Income Taxes	W/S-3	35,547	45,811
410.11	Deferred State Income Taxes	W/S-3	11,215	7,812
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 754,913	\$ 798,725
Net Utility Operating Income			\$ 139,310	\$ 146,714
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		190	1,150
420	Allowance for Funds Used During Construction		183	833
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 139,683	\$ 148,696

* For each account, Column e should agree with Cloum f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 422,702	\$ 522,737	\$ -
\$ 422,702	\$ 522,737	\$ -
\$ 287,052	\$ 281,933	\$ -
103,667 <u>(21,336)</u>	111,396 <u>(97,572)</u>	-
\$ 82,331	\$ 13,825	\$ -
-	-	-
-	-	-
43,697	39,172	-
(1,533)	(1,375)	-
(42,011)	87,822	-
(7,084)	14,897	-
-	-	-
-	-	-
-	-	-
\$ 362,451	\$ 436,274	\$ -
\$ 60,250	\$ 86,463	\$ -
-	-	-
-	-	-
404	746	-
1,213	(381)	-
\$ 61,868	\$ 86,828	\$ -

* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 139,683	\$ 148,696
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ -	\$ -
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 64,628	\$ 63,293
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 64,628	\$ 63,293
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 75,054	\$ 85,403

Explain Extraordinary Income:

NONE

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,577,368	\$ 3,208,708
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>1,677,044</u>	<u>1,749,414</u>
110	Accumulated Amortization	F-8	<u>-</u>	<u>-</u>
271	Contributions In Aid of Construction	F-22	<u>899,521</u>	<u>1,216,759</u>
252	Advances for Construction	F-20	<u>-</u>	<u>-</u>
Subtotal			\$ <u>803</u>	\$ <u>236,627</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	513,008	1,081,139
Subtotal			\$ <u>513,811</u>	\$ <u>1,317,766</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>-</u>	<u>-</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>-</u>	<u>-</u>
	Working Capital Allowance (3)		<u>35,882</u>	<u>35,242</u>
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
RATE BASE			\$ <u><u>549,693</u></u>	\$ <u><u>1,353,008</u></u>
NET UTILITY OPERATING INCOME			\$ <u><u>60,250</u></u>	\$ <u><u>86,463</u></u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u><u>10.96%</u></u>	<u><u>6.39%</u></u>

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 831,720	43.75%	10.37%	4.54%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	705,409	37.10%	6.69%	2.48%
Short Term Debt	2,081	0.11%	2.72%	0.00%
Customer Deposits	6,633	0.35%	2.00%	0.01%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	355,439	18.69%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ <u>1,901,282</u>	<u>100.00%</u>		<u>7.03%</u>

1 If the utility's capital structure is not used, explain which capital structure is used.

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>10.37%</u>
Commission order approving Return on Equity:	<u>PSC-12-0667-PAA-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 212,231,000	\$			\$ (211,399,280)	\$ 831,720
Preferred Stock	-					-
Long Term Debt	180,000,000				(179,294,591)	705,409
Short Term Debt	530,949				(528,869)	2,081
Customer Deposits	6,633					6,633
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	355,439					355,439
Other (Explain) Short Term Debt	-				-	-
Total	\$ 393,124,021	\$			\$ (391,222,740)	\$ 1,901,282

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

UTILITY PLANT
ACCOUNTS 101 - 106

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 2,577,368	\$ 3,202,800	\$	\$ 5,780,168
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	6,591	5,909		12,500
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 2,583,959	\$ 3,208,708	\$ -	\$ 5,792,668

UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ 476,560	-		476,560
	Total Plant Acquisition Adjustments	\$ 476,560	\$ -	\$ -	\$ 476,560
115	Beginning Bal	\$	\$	\$	\$ -
	Accumulated Amortization				
	Accruals charged during year	-	-		
	Total Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
	Net Acquisition Adjustments	\$ 476,560	\$ -	\$ -	\$ 476,560

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 1,607,554.04	\$ 1,667,517.08	\$ -	\$ 3,440,658
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 103,667	\$ 111,396	\$ -	\$ 215,064
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	(21,844)	(5,394)	-	(27,238)
Beginning Balance Adj	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ 81,823	\$ 106,003	\$ -	\$ 187,826
Debits during year:				
Book cost of plant retired	12,333	24,106	-	36,439
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Acting adjustments mandated by FPSC	-	-	-	-
Total Debits	\$ 12,333	\$ 24,106	\$ -	\$ 36,439
Balance end of year	\$ 1,677,044	\$ 1,749,414	\$ -	\$ 3,426,458
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -	\$ -	\$ -	\$ -
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

- 1 Account 108 for Class B utilities.
- 2 Not applicable for Class B utilities.
- 3 Account 110 for Class B utilities.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
060261-WS	\$ _____	_____	\$ 12,480
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 12,480

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ -
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Electric Deposit City of Leesburg	\$ 9,753
_____	_____
Total Special Deposits	\$ 9,753
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ -
_____	_____
_____	_____
Total Other Special Deposits	\$ -

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): NONE <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Utility Investment		\$ _____ -
OTHER INVESTMENTS (Account 125): NONE <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Other Investment		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Special Funds		\$ _____ -

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 57,081	
Wastewater	51,171	
Other		
Total Customer Accounts Receivable		\$ 108,252
OTHER ACCOUNTS RECEIVABLE (Account 142):		
	\$	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
	\$	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 108,252
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ (249)	
Provision for uncollectibles for current year	\$ (225)	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions		\$ (225)
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off		\$ -
Balance end of year		\$ (474)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 107,778

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ -

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>RATE CASE</u>	\$ <u>12,480</u>	\$ <u>5,597</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>12,480</u>	\$ <u>5,597</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE (NONE)</u>	\$ <u>18,554</u>	\$ <u>120,150</u>
<u>ORIG COST ACCUM AMORT</u>	_____	-
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>18,554</u>	\$ <u>120,150</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u>-</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>31,034</u>	\$ <u>125,747</u>

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	_____	1
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$0
Dividends declared per share for year	_____	0
REFERRED STOCK		
Par or stated value per share	_____	0
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$0
Dividends declared per share for year	_____	0

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%	_____	\$ -
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ _____

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 359,479
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	_____
	Total Credits:	\$ -
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income {income/(loss)}	\$ 85,403
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>444,883</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 567,368
Total	\$ <u>567,368</u>

**OTHER LONG-TERM DEBT
ACCOUNT 224**

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>-</u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

NOTES PAYABLE
ACCOUNTS 232 AND 234

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (902,452)
Total	\$ (902,452)

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	0		62,504	62,504	-
Total Account 237.1	\$ _____ -		\$ _____ 62,504	\$ _____ 62,504	\$ _____ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ 1,132		\$ 438	\$ 543	\$ 1,378
MISC ITEMS	-		351		-
	-				-
Total Account 237.2	\$ _____ 1,132		\$ _____ 789	\$ _____ 543	\$ _____ 1,378
Total Account 237 (1)	\$ _____ 1,132		\$ _____ 63,293	\$ _____ 63,047	\$ _____ 1,378
INTEREST EXPENSED:					
Total accrual Account 237			\$ 63,293		
Net Interest Expensed to Account No. 427 (2)			\$ _____ 63,293		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$ -		\$ -	\$ -	\$ -
Total	\$ -		\$ -	\$ -	\$ -

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
<u>NONE</u>	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ <u>_____</u>	\$ <u>_____ -</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
<u>NONE</u>	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ <u>_____</u>	\$ <u>_____ -</u>
TOTAL OTHER DEFERRED CREDITS	\$ <u>_____</u>	\$ <u>_____ -</u>

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>899,521</u>	\$ <u>1,216,759</u>	\$ <u>-</u>	\$ <u>2,116,280</u>
Add credits during year:	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u>899,521</u>	\$ <u>1,216,759</u>	\$ <u>-</u>	\$ <u>2,116,280</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>491,672</u>	\$ <u>983,568</u>	\$ <u>-</u>	\$ <u>1,475,239</u>
Debits during the year:	\$ <u>21,336</u>	\$ <u>97,572</u>	\$ <u>-</u>	\$ <u>118,908</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>513,008</u>	\$ <u>1,081,139</u>	\$ <u>-</u>	\$ <u>1,594,147</u>

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 85,403
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
Amortization ITC		
Current FIT		(316)
Current SIT		(2,592)
Deferred FIT		45,811
Deferred SIT		7,812
AFUDC - CY book equity amortization		947
Fines & penalties		1,039
Political contributions		
Meals & entertainment		193
Book depreciation (depr_paa_ciac)		94,503
Deferred maintenance - CY amortization		18,554
Deferred rate case - CY amortization		12,480
Miscellaneous reserves		
Organization costs - CY amortization		706
Bad debt reserves		225
Book PAA - CY amortization		
Book gain/(loss) on sale of assets		(1,150)
Net operating loss carryforward		
Post audit net income adjustments		(2,545)
Income recorded on books not included in return:		
AFUDC - CY book equity portion		(430)
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
Tax depreciation		(166,350)
Deferred maintenance - CY additions		
Deferred rate case - CY additions		
Tax gain/(loss) on sale of assets		(17,892)
Utilization of net operating loss carryforward		(76,400)
(Federal TI b/f NOLD)		
Federal tax net income		\$ 0
Computation of tax :		
	-	
	34%	
	-	

**PENNBROOKE WATER
OPERATION
SECTION**

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 2,577,368
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,677,044
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	899,521
252	Advances for Construction	F-20	-
Subtotal			\$ 803
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 513,008
Subtotal			\$ 513,811
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		35,882
	Other (Specify):		
WATER RATE BASE			\$ 549,693
WATER OPERATING INCOME		W-3	\$ 60,250
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>10.96%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

Lake County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 422,702
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 422,702
401	Operating Expenses	W-10(a)	\$ 287,052
403	Depreciation Expense	W-6(a)	103,667
	Less: Amortization of CIAC	W-8(a)	(21,336)
	Net Depreciation Expense		\$ 82,331
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		22,455
408.11	Property Taxes		13,092
408.12	Payroll Taxes		8,132
408.13	Other Taxes and Licenses		18
408	Total Taxes Other Than Income		\$ 43,697
409.1	Income Taxes		(1,533)
410.1	Deferred Federal Income Taxes		(42,011)
410.11	Deferred State Income Taxes		(7,084)
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ 362,451
	Utility Operating Income		\$ 60,250
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		404
420	Allowance for Funds Used During Construction		1,213
	Total Utility Operating Income		\$ 61,868

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 19,550	\$ -	\$ -	\$ 19,550
302	Franchises	84	(0)	-	83
303	Land and Land Rights	22,051	(7)	-	22,044
304	Structures and Improvements	275,499	5,836	5,987	275,348
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	119,981	-	-	119,981
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	164,664	9,706	3,013	171,357
320	Water Treatment Equipment	574,306	437	932	573,811
330	Distribution Reservoirs and Standpipes	52,904	-	-	52,904
331	Transmission and Distribution Mains	627,011	1,839	-	628,851
333	Services	181,954	5,706	2,401	185,259
334	Meters and Meter Installations	159,114	3,854	-	162,968
335	Hydrants	57,770	-	-	57,770
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	199,354	(7,009)	-	192,345
341	Transportation Equipment	69,387	1,632	-	71,018
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	33,857	(22)	-	33,835
344	Laboratory Equipment	901	-	-	901
345	Power Operated Equipment	2,022	(186)	-	1,836
346	Communication Equipment	3,494	(27)	-	3,468
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	4,040	-	-	4,040
TOTAL WATER PLANT		\$ 2,567,943	\$ 21,758	\$ 12,333	\$ 2,577,368

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Additions are netted against all Commission Order Adjustments.

W-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 19,550	\$ 19,550	\$	\$	\$	\$
302	Franchises	83	83				
303	Land and Land Rights	22,044		22,044	-	-	-
304	Structures and Improvements	275,348		162,356	34,209	-	78,784
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	119,981		119,981			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	-		-			
310	Power Generation Equipment	-		-			
311	Pumping Equipment	171,357		171,357	-	-	
320	Water Treatment Equipment	573,811			573,811		
330	Distribution Reservoirs and Standpipes	52,904				52,904	
331	Transmission and Distribution Mains	628,851				628,851	
333	Services	185,259				185,259	
334	Meters and Meter Installations	162,968				162,968	
335	Hydrants	57,770				57,770	
336	Backflow Prevention Devices	-				-	
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	
340	Office Furniture and Equipment	192,345					192,345
341	Transportation Equipment	71,018					71,018
342	Stores Equipment	-					-
343	Tools, Shop and Garage Equipment	33,835					33,835
344	Laboratory Equipment	901					901
345	Power Operated Equipment	1,836					1,836
346	Communication Equipment	3,468					3,468
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	4,040					4,040
TOTAL WATER PLANT		\$ 2,577,368	\$ 19,633	\$ 475,737	\$ 608,020	\$ 1,087,752	\$ 386,226

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 17,390	\$ 489	\$ -	\$ 489
302	Franchises	17	2	(0)	2
304	Structures and Improvements	111,027	7,833	5,779	13,612
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	70,430	3,999	-	3,999
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	128	-	34	34
311	Pumping Equipment	63,214	8,464	-	8,464
320	Water Treatment Equipment	459,968	26,085	0	26,085
330	Distribution Reservoirs and Standpipes	3,450	1,430	-	1,430
331	Transmission and Distribution Mains	390,424	14,646	-	14,646
333	Services	93,341	4,625	(0)	4,625
334	Meters and Meter Installations	93,729	8,069	(0)	8,069
335	Hydrants	35,640	1,281	-	1,281
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	181,118	16,505	(20,346)	(3,841)
341	Transportation Equipment	54,600	7,322	(7,243)	79
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	26,605	2,141	(86)	2,055
344	Laboratory Equipment	391	60	-	60
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	2,043	313	18	331
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	4,039	404	-	404
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,607,554	\$ 103,667	\$ (21,844)	\$ 81,823

* Specify nature of transaction
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(l) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 17,879
302	Franchises	-	-	-	-	19
304	Structures and Improvements	5,987	-	-	5,987	118,652
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	74,429
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	162
311	Pumping Equipment	3,013	-	-	3,013	68,665
320	Water Treatment Equipment	932	-	-	932	485,121
330	Distribution Reservoirs and Standpipes	-	-	-	-	4,879
331	Transmission and Distribution Mains	-	-	-	-	405,070
333	Services	2,401	-	-	2,401	95,564
334	Meters and Meter Installations	-	-	-	-	101,797
335	Hydrants	-	-	-	-	36,921
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	177,278
341	Transportation Equipment	-	-	-	-	54,679
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	28,660
344	Laboratory Equipment	-	-	-	-	451
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	2,374
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	4,443
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 12,333	\$ -	\$ -	\$ 12,333	\$ 1,677,044

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>899,521</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>-</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	\$ <u>-</u>
Total Credits		\$ <u>-</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u> </u>
Total Contributions In Aid of Construction		\$ <u>899,521</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

Asset Transfer from Sewer sub

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
TAP FEE		\$ 0	\$ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 491,672
Debits during the year:	
Accruals charged to Account 272	\$ 21,336
Other debits (specify):	_____
_____	_____
_____	_____
Total debits	\$ 21,336
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ -
Balance end of year	\$ 513,008

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

<p>YEAR OF REPORT 31-Dec-15</p>
--

SYSTEM NAME / COUNTY :

Lake County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	1,425	1,338	367,835
461.2	Sales to Commercial Customers	50	52	53,325
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			-
Total Metered Sales		1,475	1,390	\$ 421,159
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		1,475	1,390	\$ 421,159
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			1,542
Total Other Water Revenues				\$ 1,542
Total Water Operating Revenues				\$ 422,702

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
Accruals are recorded in account 461.1.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)
601	Salaries and Wages - Employees	\$ 104,177	\$ 11,208	\$ 11,208
603	Salaries and Wages - Officers, Directors and Majority Stockholders	5,840	-	-
604	Employee Pensions and Benefits	30,422	3,099	3,099
610	Purchased Water	-	-	-
615	Purchased Power	35,981	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	16,593	2,766	2,766
620	Materials and Supplies	18,609	2,326	2,326
631	Contractual Services-Engineering	8,384	-	-
632	Contractual Services - Accounting	3,623	-	-
633	Contractual Services - Legal	75	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	-	-	-
636	Contractual Services - Other	10,155	1,269	1,269
641	Rental of Building/Real Property	131	-	-
642	Rental of Equipment	6	-	-
650	Transportation Expenses	6,515	814	814
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	12,265	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	2,762	345	345
660	Advertising Expense	4	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	6,581	-	-
667	Regulatory Commission Exp.-Other	327	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	88	-	-
675	Miscellaneous Expenses	24,513	3,064	3,064
Total Water Utility Expenses		\$ 287,052	\$ 24,893	\$ 24,893

W-10(a)
GROUP _____

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY :

Lake County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 11,208	\$ 11,208	\$ 11,208	\$ 11,208	\$ 5,840	\$ 31,087
-	-	-	-	-	5,840
3,099	3,099	3,099	3,099	1,615	10,211
35,981		-		-	-
-		-		-	-
2,766	2,766	2,766	2,766		
2,326	2,326	2,326	2,326	2,326	2,326
-	-	8,384	-	-	-
-	-	-	-	-	3,623
-	-	-	-	-	75
-	-	-	-	-	-
1,269	1,269	1,269	1,269	1,269	1,269
-	-	-	-	-	131
-	-	-	-	-	6
814	814	814	814	814	814
-	-	-	-	-	-
-	-	-	-	-	12,265
-	-	-	-	-	-
345	345	345	345	345	345
					4
					6,581
					327
				88	
3,064	3,064	3,064	3,064	3,064	3,064
\$ 60,874	\$ 24,893	\$ 33,277	\$ 24,893	\$ 15,362	\$ 77,970

W-10(b)
GROUP _____

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

PENNBROOKE/LAKE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		9.678	0.679	8.999	8.756
February		9.051	0.341	8.710	8.391
March		12.896	0.414	12.482	11.901
April		14.992	0.476	14.516	12.605
May		16.317	0.510	15.807	15.311
June		15.874	0.849	15.025	14.308
July		14.879	0.469	14.410	14.295
August		13.796	0.429	13.367	12.566
September		13.802	0.702	13.100	12.263
October		14.640	0.456	14.184	13.181
November		14.898	0.462	14.436	13.626
December		13.492	0.442	13.050	12.560
Total for Year		164.315	6.229	158.086	149.762

* Adjusted for Source Meter Register Error

If water is purchased for resale, indicate the following:

Vendor NONE

Point of delivery NONE

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

NONE

Based on 16hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL # 1	900GPM	864,000	GROUNDWATER
WELL # 2	900GPM	864,000	GROUNDWATER

W-11

GROUP _____

SYSTEM _____

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY PENNBROOKE/LAKE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>1,296,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Well head</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Aeration/Chlorination/Iron Sequestrant</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: _____
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: _____

W-12
GROUP _____
SYSTEM _____

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY :

PENNBROOKE/LAKE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,338	1,338
5/8"	Displacement	1.0	37	37
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	10	80
3"	Displacement	15.0	3	45
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
				<u>1,530</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 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)

ERC Calculation:

$$149.762/365/350=1,172 \text{ ERC's}$$

W-13

GROUP _____

SYSTEM _____

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY PENNBROOKE/LAKE

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. 1,600

2. Maximum number of ERCs * which can be served. 1,600

3. Present system connection capacity (in ERCs *) using existing lines. 1,600

4. Future connection capacity (in ERCs *) upon service area buildout. 1,600

5. Estimated annual increase in ERCs *. 0

6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 500 gpm

7. Attach a description of the fire fighting facilities. Fire hydrants throughout service area, HSP's, 3-GST's.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2017: Electrical improvements at the WTP - remove and replace original equipment.

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:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
- b. Have these plans been approved by DEP? N/A
- c. When will construction begin? N/A
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 3354653

12. Water Management District Consumptive Use Permit # 2717

- 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 the calculation on the bottom of Page W-13.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

	(A)	(B)	(C)	(D)
Accounts		Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:				
Unmetered Water Revenues		-		
Total Metered Sales		421,159	421,159	-
Total Fire Protection Revenue		-		-
Other Sales to Public Authorities		-		-
Sales to Irrigation Customers		-		-
Sales for Resale		-		-
Interdepartmental Sales		-		-
Total Other Water Revenue		1,542	1,833	(291)
Total Water Operating Revenue		422,702	422,992	(291)
Less: Expense for Purchased Water from FPSC Regulated Utility				-
Net Water Operating Revenues		422,702	422,992	(291)

**PENNBROOKE WASTEWATER
OPERATION
SECTION**

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 3,202,800
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,749,414
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	1,216,759
252	Advances for Construction	F-20	
Subtotal			\$ 236,627
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 1,081,139
Subtotal			\$ 1,317,766
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		35,242
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 1,353,008
WASTEWATER OPERATING INCOME		S-3	\$ 86,463
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			6.39%

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

Lake County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 522,737
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 522,737
401	Operating Expenses	S-10A	\$ 281,933
403	Depreciation Expense	S-6A	111,396
	Less: Amortization of CIAC	S-8A	(97,572)
	Net Depreciation Expense		\$ 13,825
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		20,130
408.11	Property Taxes		11,736
408.12	Payroll Taxes		7,290
408.13	Other Taxes and Licenses		16
408	Total Taxes Other Than Income		\$ 39,172
409.1	Income Taxes		(1,375)
410.1	Deferred Federal Income Taxes		87,822
410.11	Deferred State Income Taxes		14,897
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 436,274
	Utility Operating Income		\$ 86,463
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		746
420	Allowance for Funds Used During Construction		(381)
	Total Utility Operating Income		\$ 86,828

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 10,738	\$ -	\$ -	\$ 10,738
352	Franchises	-	-	-	-
353	Land and Land Rights	57,035	-	-	57,035
354	Structures and Improvements	894,610	(4,309)	-	890,300
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	196,072	322	-	196,394
361	Collection Sewers - Gravity	863,599	103	-	863,702
361	Manholes	56,076	-	-	56,076
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	160,326	-	-	160,326
364	Flow Measuring Devices	5,988	(1)	1,261	4,726
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	199,566	25,115	10,080	214,601
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	36,390	403	-	36,793
380	Treatment and Disposal Equipment	461,864	15,913	12,540	465,237
381	Plant Sewers	590	64	-	654
382	Outfall Sewer Lines	21,800	-	-	21,800
389	Other Plant Miscellaneous Equipment	1,941	-	-	1,941
390	Office Furniture and Equipment	146,299	5,019	-	151,317
391	Transportation Equipment	57,812	5,853	-	63,665
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	4,547	(422)	-	4,125
394	Laboratory Equipment	1,722	-	-	1,722
395	Power Operated Equipment	1,685	186	225	1,646
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Wastewater Plant		\$ 3,178,660	\$ 48,246	\$ 24,106	\$ 3,202,800

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Order Adjustments.

S-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

SYSTEM NAME / COUNTY : Lake County

YEAR OF REPORT
31-Dec-15

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 10,738	\$	\$	\$	\$	\$	\$
352	Franchises	-						
353	Land and Land Rights		57,035	-	-	-	-	-
354	Structures and Improvements		4,319	71,568	814,413	-	-	-
355	Power Generation Equipment		-	-	-	-	-	-
360	Collection Sewers - Force		196,394					
361	Collection Sewers - Gravity		863,702					
361	Manholes		56,076					
362	Special Collecting Structures		-					
363	Services to Customers		160,326					
364	Flow Measuring Devices		4,726					
365	Flow Measuring Installations		-					
366	Reuse Services		-				-	
367	Reuse Meters and Meter Installations		-				-	
370	Receiving Wells			-				
371	Pumping Equipment			214,601		-	-	
374	Reuse Distribution Reservoirs			-		-		
375	Reuse Transmission and Distribution System			19,620			-	17,173
380	Treatment and Disposal Equipment				465,237	-		
381	Plant Sewers				-	654		
382	Outfall Sewer Lines				21,800			
389	Other Plant Miscellaneous Equipment	-	699	-	1,242	-	-	
390	Office Furniture and Equipment							151,317
391	Transportation Equipment							63,665
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							4,125
394	Laboratory Equipment							1,722
395	Power Operated Equipment							1,646
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							-
Total Wastewater Plant		\$ 10,738	\$ 1,343,277	\$ 305,789	\$ 1,302,692	\$ 654	\$ -	\$ 239,649

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

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Lake County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO. (a)	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 4,862	\$ 215	\$ -	\$ 215
302	Franchises	-	-	-	-
354	Structures and Improvements	529,833	28,586	(5,987)	22,599
355	Power Generation Equipment	107	-	39	39
360	Collection Sewers - Force	112,994	6,546	-	6,546
361	Collection Sewers - Gravity	460,004	20,400	-	20,400
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	92,930	5,334	-	5,334
364	Flow Measuring Devices	699	987	-	987
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	3,951	416	(0)	416
367	Reuse Meters and Meter Installations	(817)	27	-	27
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	25,347	11,655	-	11,655
375	Reuse Transmission and Distribution System	3,572	469	-	469
380	Treatment and Disposal Equipment	243,813	25,811	-	25,811
381	Plant Sewers	41	18	-	18
382	Outfall Sewer Lines	13,326	727	-	727
389	Other Plant Miscellaneous Equipment	739	108	0	108
390	Office Furniture and Equipment	133,256	2,857	3,666	6,523
391	Transportation Equipment	45,492	6,564	(3,039)	3,525
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	1,833	264	0	264
394	Laboratory Equipment	(4,463)	115	-	115
395	Power Operated Equipment	-	298	(73)	225
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 1,667,517	\$ 111,396	\$ (5,394)	\$ 106,003

* Specify nature of transaction.
Use () to denote reversal entries.

OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 5,077
302	Franchises	-	-	-	-	-
354	Structures and Improvements	-	-	-	-	552,433
355	Power Generation Equipment	-	-	-	-	145
360	Collection Sewers - Force	-	-	-	-	119,540
361	Collection Sewers - Gravity	-	-	-	-	480,404
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	98,264
364	Flow Measuring Devices	1,261	-	-	1,261	425
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	4,367
367	Reuse Meters and Meter Installations	-	-	-	-	(790)
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	10,080	-	-	10,080	26,922
375	Reuse Transmission and Distribution System	-	-	-	-	4,040
380	Treatment and Disposal Equipment	12,540	-	-	12,540	257,085
381	Plant Sewers	-	-	-	-	59
382	Outfall Sewer Lines	-	-	-	-	14,052
389	Other Plant Miscellaneous Equipment	-	-	-	-	847
390	Office Furniture and Equipment	-	-	-	-	139,778
391	Transportation Equipment	-	-	-	-	49,017
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	2,098
394	Laboratory Equipment	-	-	-	-	(4,349)
395	Power Operated Equipment	225	-	-	225	-
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 24,106	\$ -	\$ -	\$ 24,106	\$ 1,749,414

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT

31-Dec-15

SYSTEM NAME / COUNTY : Lake County

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>1,216,759</u>
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u>-</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u>-</u>
Total Credits		\$ <u>-</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>-</u>
Total Contributions In Aid of Construction		\$ <u>1,216,759</u>

Explain all debits charged to Account 271 during the year below:

Asset Transfer to Water sub

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<u>SEWER CONNECTIONS FEES (NONE)</u>	_____	\$ _____	\$ _____ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 983,568
Debits during the year:	
Accruals charged to Account 272	\$ 97,572
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ 97,572
Credits during the year (specify) :	
Amortization coded to plant	\$ _____ -
_____	_____
Total credits	\$ _____ -
Balance end of year	\$ 1,081,139

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues		-	\$ (3,725)
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	-	-	\$ (3,725)
522.1	Measured Revenues: Residential Revenues	1,233	1,240	515,067
522.2	Commercial Revenues	6	6	10,012
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues	1,239	1,246	\$ 525,080
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		<u>1,239</u>	<u>1,246</u>	\$ <u>521,355</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			-
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			1,383
Total Other Wastewater Revenues				\$ 1,383

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
521.1 includes accruals

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT

31-Dec-15

SYSTEM NAME / COUNTY Lake County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	_____	_____ -
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems	_____	_____	_____ -
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>522,737</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 93,390	\$ 10,048	\$ 10,048	\$ 10,048	\$ 10,048	\$ 10,048	\$ 10,048
703	Salaries and Wages - Officers, Directors and Majority Stockholders	5,235	-	-	-	-	-	-
704	Employee Pensions and Benefits	27,272	2,778	2,778	2,778	2,778	2,778	2,778
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	8,750	-	-	-	-	8,750	-
715	Purchased Power	24,863	8,288	-	8,288	-	8,288	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	14,875	2,479	2,479	2,479	2,479	2,479	2,479
720	Materials and Supplies	31,244	3,905	3,905	3,905	3,905	3,905	3,905
731	Contractual Services-Engineering	7,516	-	-	-	-	-	-
732	Contractual Services - Accounting	3,248	-	-	-	-	-	-
733	Contractual Services - Legal	67	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	9,103	1,138	1,138	1,138	1,138	1,138	1,138
741	Rental of Building/Real Property	117	-	-	-	-	-	-
742	Rental of Equipment	6	-	-	-	-	-	-
750	Transportation Expenses	5,840	730	730	730	730	730	730
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	10,995	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	2,476	310	310	310	310	310	310
760	Advertising Expense	4	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	5,899	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	293	-	-	-	-	-	-
770	Bad Debt Expense	79	-	-	-	-	-	-
775	Miscellaneous Expenses	30,659	3,832	3,832	3,832	3,832	3,832	3,832
Total Wastewater Utility Expenses		\$ 281,933	\$ 33,508	\$ 25,221	\$ 33,508	\$ 25,221	\$ 42,258	\$ 25,221

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 5,235	\$ 27,868	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	5,235	-	-	-	-
704	Employee Pensions and Benefits	1,448	9,154	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	3,905	3,905	-	-	-	-
731	Contractual Services-Engineering	-	7,516	-	-	-	-
732	Contractual Services - Accounting	-	3,248	-	-	-	-
733	Contractual Services - Legal	-	67	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	1,138	1,138	-	-	-	-
741	Rental of Building/Real Property	-	117	-	-	-	-
742	Rental of Equipment	-	6	-	-	-	-
750	Transportation Expenses	730	730	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	10,995	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	310	310	-	-	-	-
760	Advertising Expense	-	4	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	5,899	-	-	-	-
767	Regulatory Commission Exp.-Other	-	293	-	-	-	-
770	Bad Debt Expense	79	-	-	-	-	-
775	Miscellaneous Expenses	3,832	3,832	-	-	-	-
Total Wastewater Utility Expenses		\$ 16,678	\$ 80,318	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

PENNBROOKE/LAKE

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,240	1,240
5/8"	Displacement	1.0	4	4
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				1,257

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 customers for the same period and divide the result by 365 days.

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

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day

NOTE:

Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$29.808/365/280=292 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY PENNBROOKE/LAKE

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.180 mgd</u>	_____	_____
Basis of Permit Capacity (1)	<u>AADF</u>	_____	_____
Manufacturer	<u>Mack Industries</u>	_____	_____
Type (2)	<u>Extended Aeration</u>	_____	_____
Hydraulic Capacity	<u>0.180 mgd</u>	_____	_____
Average Daily Flow	<u>0.082 mgd</u>	_____	_____
Total Gallons of Wastewater Treated	<u>29.808 mg</u>	_____	_____
Method of Effluent Disposal	<u>Perc Ponds/ G.C. irrigation</u>	_____	_____

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

S-12
GROUP _____
SYSTEM _____

UTILITY NAME: UTILITIES, INC. OF PENNBROOKE

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY PENNBROOKE/LAKE

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served 1,257

2. Maximum number of ERCs* which can be served 1,782

3. Present system connection capacity (in ERCs*) using existing lines 1,782

4. Future connection capacity (in ERCs*) upon service area buildout 1,782

5. Estimated annual increase in ERCs* 0

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Pennbrooke Fairways GC, 0.065 mgd

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A

If so, when? _____

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? 2015

11. If the present system does not meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA 010570

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT
31-Dec-15

UTILITY NAME: **UTILITIES, INC. OF PENNBROOKE**

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Total Flat-Rate Revenues	(3,725)	(3,725)	0
Total Measured Revenues	525,080	525,080	0
Revenues from Public Authorities	-		
Revenues from Other Systems	-		
Interdepartmental Revenues	-		
Total Other Wastewater Revenues	1,383	1,092	291
Reclaimed Water Sales			
Total Wastewater Operating Revenue	522,737	522,447	291
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			
Net Wastewater Operating Revenues	522,737	522,447	291