

OFFICIAL COPY
Public Service Commission
Do Not Remove From this Office

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

WU383-12-AR

NREIGHBORHOOD UTILITIES, INC.

Exact Legal Name of Respondent

430-W

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
13 MAY -3 AM 9:55
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2012

GENERAL INSTRUCTIONS

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

Florida Public Service Commission
Division of Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

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

GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

FINANCIAL SECTION



NEIGHBORHOOD UTILITIES, INC.

(EXACT NAME OF UTILITY)

4551 SHIRLEY AVE JACKSONVILLE, FL 32210	SAME	
Mailing Address	Street Address	County

Telephone Number 904-387-0487 Date Utility First Organized 1982

Fax Number 904-387-4761 E-mail Address wlarryo@hotmail.com

Sunshine State One-Call of Florida, Inc. Member No. NU1026

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

Individual Sub Chapter S Corporation 1120 Corporation Partnership

Name, Address and phone where records are located: SAME AS ABOVE

Name of subdivisions where services are provided: TIMBER CREEK, VICTORIA FOREST, CHEROKEE COVE, CHAFFEE PINES MOBILE HOME PARK

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>W LARRY O'STEEN</u>	<u>PRESIDENT</u>	<u>ABOVE</u>	
Person who prepared this report: <u>W LARRY O'STEEN</u>	<u>PRESIDENT</u>	<u>ABOVE</u>	
Officers and Managers: <u>W LARRY O'STEEN</u>	<u>PRESIDENT</u>	<u>ABOVE</u>	\$ <u>24,000</u>
<u>DOROTHY J O'STEEN</u>	<u>VP</u>	<u>ABOVE</u>	\$ <u>0</u>
<u>TARA S MEBANE</u>	<u>VP</u>	<u>ABOVE</u>	\$ <u>0</u>
			\$
			\$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>W LARRY O'STEEN</u>	<u>100</u>	<u>ABOVE</u>	\$ <u>24000</u>
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: NEIGHBORHOOD UTILITIES, INC

YEAR OF REPORT
DECEMBER 31, 2012

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_-----		\$ 134,545	\$ _____	\$ _____	\$ 134,545
Commercial_-----		1,654	_____	_____	1,654
Industrial_-----		_____	_____	_____	_____
Multiple Family_-----		_____	_____	_____	_____
Guaranteed Revenues_-----		_____	_____	_____	_____
Other (Specify)_-----		2,370	_____	_____	2,370
Total Gross Revenue_-----		\$ 138,569	\$ _____	\$ _____	\$ 138,569
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 139,502	\$ _____	\$ _____	\$ 139,502
Depreciation Expense_-----	F-5	13,795	_____	_____	13,795
CIAC Amortization Expense_-----	F-8	-18,925	_____	_____	-18,925
Taxes Other Than Income_-----	F-7	19,900	_____	_____	19,900
Income Taxes_-----	F-7	0	_____	_____	0
Total Operating Expense		\$ 154,272	_____	_____	\$ 154,272
Net Operating Income (Loss)		\$ -15,703	\$ _____	\$ _____	\$ -15,703
Other Income:					
Nonutility Income_-----		\$ _____	\$ _____	\$ _____	\$ _____
-----		_____	_____	_____	_____
-----		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_-----		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_-----		8,931	_____	_____	8,931
-----		_____	_____	_____	_____
-----		_____	_____	_____	_____
Net Income (Loss)		\$ -24,634	\$ _____	\$ _____	\$ -24,634

UTILITY NAME: NEIGHBORHOOD UTILITIES, INC

YEAR OF REPORT DECEMBER 31, 2012

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>646459</u>	\$ <u>646187</u>
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	<u>-435390</u>	<u>-421595</u>
Net Utility Plant _____		\$ <u>211069</u>	\$ <u>236474</u>
Cash_____		<u>1144</u>	<u>4553</u>
Customer Accounts Receivable (141)_____		<u>9843</u>	<u>9609</u>
Other Assets (Specify):_____		<u>725</u>	<u>997</u>
_____		_____	_____
_____		_____	_____
Total Assets _____		\$ <u>222781</u>	\$ <u>237091</u>
Liabilities and Capital:			
Common Stock Issued (201)_____	F-6	<u>200</u>	<u>200</u>
Preferred Stock Issued (204)_____	F-6	_____	_____
Other Paid in Capital (211)_____		<u>21300</u>	<u>21300</u>
Retained Earnings (215)_____	F-6	<u>-612401</u>	<u>-587767</u>
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6	_____	_____
Total Capital _____		\$ <u>-590901</u>	\$ <u>-566267</u>
Long Term Debt (224)_____	F-6	\$ _____	\$ _____
Accounts Payable (231)_____		<u>147160</u>	<u>149010</u>
Notes Payable (232)_____		<u>197537</u>	<u>191474</u>
Customer Deposits (235)_____		<u>9782</u>	<u>7995</u>
Accrued Taxes (236)_____		<u>154170</u>	<u>145834</u>
Other Liabilities (Specify)_____		<u>57044</u>	<u>42131</u>
_____		_____	_____
_____		_____	_____
Advances for Construction_____		_____	_____
Contributions in Aid of Construction - Net (271-272)_____	F-8	<u>247989</u>	<u>266914</u>
Total Liabilities and Capital _____		\$ <u>222781</u>	\$ <u>237091</u>

F-4 revised 7/15/2013

UTILITY NAME NEIGHBORHOOD UTILITIES, INC

YEAR OF REPORT
DECEMBER 31, 2012

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>646459</u>	\$ _____	\$ _____	\$ <u>646459</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>646459</u>	\$ _____	\$ _____	\$ <u>646459</u>

ACCUMULATED DEPRECIATION (AD) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>421595</u>	\$ _____	\$ _____	\$ <u>421595</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>13795</u>	\$ _____	\$ _____	\$ <u>13795</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>435390</u>	\$ _____	\$ _____	\$ <u>435390</u>

UTILITY NAME: NEIGHBORHOOD UTILITIES, INC

YEAR OF REPORT DECEMBER 31, 2012

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ -587767
Changes during the year (Specify): _____ _____	_____ _____	-24634 _____
Balance end of year _____	\$ _____	\$ -612401

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT (224)

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

UTILITY NAME: NEIGHBORHOOD UTILITIES, INC

YEAR OF REPORT
DECEMBER 31, 2012

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	3809	_____	_____	3809
Regulatory assessment fee _____	6236	_____	_____	6236
Other (Specify) _____	788	_____	_____	788
_____	9067	_____	_____	9067
Total Tax Expense _____	\$ 19900	\$ _____	\$ _____	\$ 19900

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
J W STONE	\$ 2400	\$ _____	OFFICE & ACCTS PAYABLE
U S WATER CORP	\$ 47797	\$ _____	PLANT OPERATIONS
C R WINTZ CPA	\$ 2003	\$ _____	RENT AND ACCOUNTING
W LARRY O'STEEN	\$ 3960	\$ _____	GEN LEASE
W LARRY O'STEEN	\$ 24000	\$ _____	MANAGEMENT FEE
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>786998</u>	\$ _____	\$ <u>786998</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	<u>786998</u>	_____	<u>786998</u>
6) Less Accumulated Amortization _____	<u>-539009</u>	_____	<u>-539009</u>
7) Net CIAC _____	\$ <u><u>247989</u></u>	\$ _____	\$ <u><u>247989</u></u>

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

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

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>520084</u>	\$ _____	\$ <u>520084</u>
Add Debits During Year: _____	<u>18925</u>	_____	<u>18925</u>
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u><u>539009</u></u>	\$ _____	\$ <u><u>539009</u></u>

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

UTILITY NAME NEIGHBORHOOD UTILITIES, INC

YEAR OF REPORT DECEMBER 31, 2012

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ <u>_____</u>	<u>100.00</u> %		<u>_____</u> %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____

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

UTILITY NAME NEIGHBORHOOD UTILITIES, INC

YEAR OF REPORT
DECEMBER 31, 2012

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

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

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

**WATER
OPERATING
SECTION**



UTILITY NAME: NEIGHBORHOOD UTILITIES, INC

YEAR OF REPORT DECEMBER 31, 2012

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	243	_____	_____	243
303	Land and Land Rights_____	1000	_____	_____	1000
304	Structures and Improvements_____	6922	_____	_____	6922
305	Collecting and Impounding Reservoirs_____	119248	_____	_____	119248
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	37693	_____	_____	37693
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	_____	_____	_____	_____
310	Power Generation Equipment_____	_____	_____	_____	_____
311	Pumping Equipment_____	54498	_____	_____	54498
320	Water Treatment Equipment_____	23225	_____	_____	23225
330	Distribution Reservoirs and Standpipes_____	_____	_____	_____	_____
331	Transmission and Distribution Lines_____	246177	_____	_____	246177
333	Services_____	60564	_____	_____	60564
334	Meters and Meter Installations_____	45767	272	_____	46039
335	Hydrants_____	35512	_____	_____	35512
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	13921	_____	_____	13921
340	Office Furniture and Equipment_____	1417	_____	_____	1417
341	Transportation Equipment_____	_____	_____	_____	_____
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	Total Water Plant_____	\$ 646187	\$ 272	\$ _____	\$ 646459

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements		%	%	\$ 6922	\$	\$	\$ 6922
305	Collecting and Impounding Reservoirs		%	%	84566		1627	86193
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%	37693			37693
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%	54498			54498
320	Water Treatment Equipment		%	%	23225			23225
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%	128272		6474	134746
333	Services		%	%	22344		2162	24506
334	Meter & Meter Installations		%	%	32256		2644	34900
335	Hydrants		%	%	17615		888	18503
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%	13921			13921
340	Office Furniture and Equipment		%	%	283			283
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 421595	\$	\$ 13795	\$ 435390 *

* This amount should tie to Sheet F-5.

UTILITY NAME: NEIGHBORHOOD UTILITIES, INC

YEAR OF REPORT DECEMBER 31, 2012

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 17950
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	24000
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	6049
616	Fuel for Power Production	
618	Chemicals	5997
620	Materials and Supplies	265
630	Contractual Services:	
	Billing	14349
	Professional	2400
	Testing	5006
	Other	
640	Rents	7560
650	Transportation Expense	4476
655	Insurance Expense	4399
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	301
675	Miscellaneous Expenses	46750
	Total Water Operation And Maintenance Expense	\$ 139502 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	365	373	373
3/4"	D	1.5			
1"	D	2.5	46	45	112
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5	2	2	5
1 1/2"	D,T	5.0	2	2	10
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
Total			<u>415</u>	<u>422</u>	<u>500</u>

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ NEIGHBORHOOD UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012

SYSTEM NAME: _____ TIMBER CREEK

PUMPING AND PURCHASED WATER STATISTICS

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
January_-----	_____	2647	150	2497	2167
February_-----	_____	2432	_____	2432	2433
March_-----	_____	3064	_____	3064	2342
April_-----	_____	3618	100	3518	2423
May_-----	_____	3470	_____	3470	2821
June_-----	_____	3107	_____	3107	2429
July_-----	_____	3590	_____	3590	2749
August_-----	_____	3131	100	3031	2574
September_-----	_____	2547	_____	2547	2075
October_-----	_____	3001	_____	3001	2106
November_-----	_____	2699	_____	2699	2503
December_-----	_____	2425	_____	2425	1872
Total for Year_-----	_____	35731	350	35381	28494

If water is purchased for resale, indicate the following:

Vendor _____
 Point of delivery _____

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

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	10	280	_____	_____	280
_____	8	13589	_____	_____	13589
_____	6	2818	_____	_____	2818
_____	4	1937	_____	_____	1937
_____	2	3165	_____	_____	3165
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: _____ NEIGHBORHOOD UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012

SYSTEM NAME: _____ TIMBER CREEK

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1982	1986	_____	_____
Types of Well Construction and Casing _____	DRILLED/ STEEL	DRILLED/ STEEL	_____	_____
Depth of Wells _____	600'	1000'	_____	_____
Diameters of Wells _____	4X3	12X8	_____	_____
Pump - GPM _____	90	350	_____	_____
Motor - HP _____	5	10	_____	_____
Motor Type * _____	SUBMERSIBLE	_____	_____	_____
Yields of Wells in GPD _____	140,000	540,000	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

* Submersible, centrifugal, etc.

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	HYDRO/STEEL	STEEL	STEEL	_____
Capacity of Tank _____	2000 GAL	20000 GAL	40000 GAL	_____
Ground or Elevated _____	GROUND	GROUND	GROUND	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	PEERLESS	PEERLESS	PEERLESS	_____
Type _____	3 PHASE	3 PHASE	3 PHASE	_____
Rated Horsepower _____	15	15	20	_____
Pumps				
Manufacturer _____	PEERLESS	PEERLESS	PEERLESS	_____
Type _____	SERIES C	SERIES C	SERIES C	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	60 KW GEN	60 KW GEN	60 KW GEN	_____

UTILITY NAME: _____ NEIGHBORHOOD UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2012

SYSTEM NAME: _____ TIMBER CREEK

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1982	1986	_____	_____
Types of Well Construction and Casing _____	DRILLED/ STEEL	DRILLED/ STEEL	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	600'	1000'	_____	_____
Diameters of Wells _____	4X3	12X8	_____	_____
Pump - GPM _____	90	350	_____	_____
Motor - HP _____	5	10	_____	_____
Motor Type * _____	SUBMERSIBLE	_____	_____	_____
Yields of Wells in GPD _____	140000	540000	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

* Submersible, centrifugal, etc.

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	HYDRO/STEEL	STEEL	STEEL	_____
Capacity of Tank _____	2000 GAL	20000 GAL	40000 GAL	_____
Ground or Elevated _____	GROUND	GROUND	GROUND	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	PEERLESS	PEERLESS	PEERLESS	_____
Type _____	3 PHASE	3 PHASE	3 PHASE	_____
Rated Horsepower _____	15	15	20	_____
Pumps				
Manufacturer _____	PEERLESS	PEERLESS	PEERLESS	_____
Type _____	SERIES C	SERIES C	SERIES C	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	60 KW GEN	60 KW GEN	60 KW GEN	_____

UTILITY NAME: _____ NEIGHBORHOOD UTILITIES, INC

YEAR OF REPORT DECEMBER 31, 2012

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	140000	540000	_____
Type of Source_____	GROUND	GROUND	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	60000 STORAGE	_____	_____
Make_____	CUSTOM	_____	_____
Permitted Capacity (GPD)_____	540000	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_____	900	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	LIQUID	_____	_____
Ozone_____	NO	_____	_____
Other_____	NO	_____	_____
Auxiliary Power_____	60 KW GEN	_____	_____

UTILITY NAME: ___ NEIGHBORHOOD UTILITIES, INC.

YEAR OF REPORT
DECEMBER 31, 2011

SYSTEM NAME: ___ TIMBER CREEK

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. _____ 686
2. Maximum number of ERCs * which can be served. _____ 1057
3. Present system connection capacity (in ERCs *) using existing lines. _____ 686
4. Future connection capacity (in ERCs *) upon service area buildout. _____ 371
5. Estimated annual increase in ERCs *. _____ 30
6. Is the utility required to have fire flow capacity? _____ YES
If so, how much capacity is required? _____ 750 GPM
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
M H PARK 200 LOT EXPANSION - INDEFINITE

9. When did the company last file a capacity analysis report with the DEP? _____
10. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP 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? _____
11. Department of Environmental Protection ID # _____ 2164279
12. Water Management District Consumptive Use Permit # _____ 756
 - a. Is the system in compliance with the requirements of the CUP? _____ YES
 - b. If not, what are the utility's plans to gain compliance? _____

* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

WASTEWATER OPERATING SECTION

WATER UTILITY ONLY
THIS SECTION NOT USED

CERTIFICATION OF ANNUAL REPORT


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

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

Items Certified

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

Date: 4-30-13

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

Date: 4-30-13

* 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.