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CLASS "C"
WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of Less Than \$200,000 Each)

ANNUAL REPORT

WU965-16-AR

Brevard Waterworks, Inc.
Exact Legal Name of Respondent

002-W
Certificate Number(s)

Submitted To The
STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2016

Form PSC/AFD 006-W (Rev. 12/99)

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2017 MAR 22 PM 12: 01
DIVISION OF
ACCOUNTS & FINANCE

GENERAL INSTRUCTIONS

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

Florida Public Service Commission
Division of 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)

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FINANCIAL SECTION

REPORT OF

BREVARD WATERWORKS, INC.
(EXACT NAME OF UTILITY)

4939 Cross Bayou Blvd. NEW PORT RICHEY, FL 34652	Turpentine St / Brocket St Mims, FL	BREVARD
Mailing Address	Street Address	County

Telephone Number 727-848-8292 Date Utility First Organized March 1, 2013

Fax Number 727-848-7701 E-mail Address trendell@uswatercorp.net

Sunshine State One-Call of Florida, Inc. Member No. FWS-627 (Oakwood), FWS-628 (Kingswood)

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: 4939 Cross Bayou Blvd, New Port Richey, FL 34652
(727) 848-8292

Name of subdivisions where services are provided: Oakwood / Kingswood

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Troy Rendell</u>	<u>Mgr - Regulated Utilities</u>	<u>Same</u>	
Person who prepared this report: <u>Troy Rendell</u> See Accountant's Compilation Report	<u>Mgr - Regulated Utilities</u>	<u>Same</u>	
Officers and Managers: <u>Gary Deremer</u>	<u>President</u>	<u>Same</u>	\$ <u>5,063</u>
<u>Cecil Delcher</u>	<u>V. President</u>	<u>"</u>	\$ <u>0</u>
<u>David B. Schultz, Sr.</u>	<u>Director</u>	<u>"</u>	\$ <u>0</u>
<u>Vickie Penick</u>	<u>Administrator</u>	<u>"</u>	\$ <u>0</u>
<u>Joseph Gabay</u>	<u>Accounting Manager</u>	<u>"</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>Gary Deremer</u>	<u>51%</u>	<u>Same</u>	\$ <u>5,063</u>
<u>Cecil Delcher</u>	<u>13%</u>	<u>"</u>	\$ <u>0</u>
<u>David B. Schultz, Sr.</u>	<u>8%</u>	<u>"</u>	\$ <u>0</u>
<u>Vickie Penick</u>	<u>7%</u>	<u>"</u>	\$ <u>0</u>
<u>Joseph Gabay</u>	<u>7%</u>	<u>"</u>	\$ <u>0</u>
<u>Jeffery DuPont</u>	<u>7%</u>	<u>"</u>	\$ <u>0</u>
<u>Aaron Voss</u>	<u>7%</u>	<u>"</u>	\$ <u>0</u>

UTILITY NAME: BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016

*** REVISED ***

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 152,076	\$ N/A	\$ _____	\$ 152,076
Commercial_____		430	_____	_____	430
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		_____	_____	_____	_____
Other (Specify)_____		8,915	_____	_____	8,915
Total Gross Revenue___		\$ 161,420	\$ _____	\$ _____	\$ 161,420
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 122,804	\$ _____	\$ _____	\$ 122,804
Depreciation Expense____	F-5	5,149	_____	_____	5,149
CIAC Amortization Expense__	F-8	(414)	_____	_____	(414)
Taxes Other Than Income__	F-7	7,534	_____	_____	7,534
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 135,073	\$ -	\$ _____	\$ 135,073
Net Operating Income (Loss)		\$ 26,347	\$ -	\$ _____	\$ 26,347
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		1,248	_____	_____	1,248
407.3 - Deferred Rate Case Amortization		271	_____	_____	271
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ 24,828	\$ -	\$ _____	\$ 24,828

UTILITY NAME: BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016

*** REVISED ***

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 118,040	\$ 111,181
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	<u>44,789</u>	<u>43,692</u>
Net Utility Plant_____		\$ 73,251	\$ 67,489
Cash_____		6,605	1,191
Customer Accounts Receivable (141)_____		31,812	28,526
Other Assets (Specify):_____			
Deferred Rate Case Expense		781	1,052
Utility Deposits		800	800
Misc. Deferred Debits - Engineering Services		17,197	17,790
Prepaid Insurance		<u>1,059</u>	<u>1,059</u>
Total Assets_____		\$ <u>131,506</u>	\$ <u>117,906</u>
Liabilities and Capital:			
Common Stock Issued (201)_____	F-6	93,799	100
Preferred Stock Issued (204)_____	F-6		
Other Paid in Capital (211)_____		21,147	114,847
Retained Earnings (215)_____	F-6	<u>(63,507)</u>	<u>(88,335)</u>
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6		
Total Capital_____		\$ 51,439	\$ 26,611
Long Term Debt (224)_____	F-6	\$ 26,908	\$ 34,722
Accounts Payable (231)_____		11,517	21,307
Notes Payable (232)_____			
Customer Deposits (235)_____		7,108	5,514
Accrued Taxes (236)_____			
Other Liabilities (Specify)_____			1,000
241.6 - Accr'd Officer Salaries		21,063	16,000
241.5 - Accr'd Regulatory Assessment Fees		7,264	6,131
Advances for Construction_____			
Contributions in Aid of Construction - Net (271-272)_____	F-8	<u>6,207</u>	<u>6,621</u>
Total Liabilities and Capital_____		\$ <u>131,506</u>	\$ <u>117,906</u>

UTILITY NAME BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016

*** REVISED ***

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>118,040</u>	\$ _____	\$ _____	\$ <u>118,040</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>118,040</u>	\$ _____	\$ _____	\$ <u>118,040</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>43,692</u>	\$ _____	\$ _____	\$ <u>43,692</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>5,149</u>	\$ _____	\$ _____	\$ <u>5,149</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>5,149</u>	\$ <u>-</u>	\$ _____	\$ <u>5,149</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ <u>(4,052)</u>	\$ _____	\$ _____	\$ <u>(4,052)</u>
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ <u>-</u>	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>44,789</u>	\$ <u>-</u>	\$ _____	\$ <u>44,789</u>

UTILITY NAME: BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016

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 _____	93,799	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ -	\$ _____
Changes during the year (Specify):		
Net income (Loss) for the year _____	_____	(63,507)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ -	\$ (63,507)

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	21,147
_____	_____	_____
_____	_____	_____
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	
<u>U.S. Water Services Corporation</u>	#	60	\$ 26,908
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ 26,908

UTILITY NAME: BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
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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 _____	270	_____	-	270
Regulatory assessment fee _____	7,264	_____	_____	7,264
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ 7,534	\$ -	\$ -	\$ 7,534

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
<u>U.S. Water Services Corporation</u>	\$ 42,235	\$ -	<u>Contracted services -</u> <u>(Operations, Maintenance,</u> <u>Management, Customer Service</u> <u>Accounting)</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016

*** REVISED ***

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>9,013</u>	\$ _____	\$ <u>9,013</u>
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	<u>9,013</u>	<u>-</u>	<u>9,013</u>
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	<u>9,013</u>	<u>-</u>	<u>9,013</u>
6) Less Accumulated Amortization_____	<u>2,806</u>	_____	<u>2,806</u>
7) Net CIAC_____	\$ <u>6,207</u>	\$ <u>-</u>	\$ <u>6,207</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	
Meter Installation	<u>0</u>	\$ <u>210</u>	\$ _____
Service Connection	<u>0</u>	<u>1,000</u>	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ <u>2,392</u>	\$ _____	\$ <u>2,392</u>
Add Debits During Year:_____	<u>414</u>	_____	<u>414</u>
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>2,806</u>	\$ <u>-</u>	\$ <u>2,806</u>

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

UTILITY NAME BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016

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	_____	_____ %	_____ %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other - Purchase Note (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ <u>_____ -</u>	<u>_____ %</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:	_____

**WATER
OPERATING
SECTION**

UTILITY NAME: BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31,2016

*** REVISED ***

WATER UTILITY PLANT ACCOUNTS

*** REVISED ***

Acct. No. (a)	Account Name (b)	Previous Year (c) *	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_-----	\$ 2,232	-----	-----	2,232
302	Franchises_-----	1,105	-----	-----	1,105
303	Land and Land Rights_-----	2,766	-----	-----	2,766
304	Structures and Improvements_-----	5,320	-----	-----	5,320
305	Collecting and Impounding Reservoirs_-----	-	-----	-----	-
306	Lake, River and Other Intakes_-----	-	-----	-----	-
307	Wells and Springs_-----	-	-----	-----	-
308	Infiltration Galleries and Tunnels_-----	-	-----	-----	-
309	Supply Mains_-----	-	-----	-----	-
310	Power Generation Equipment_-----	-	-----	-----	-
311	Pumping Equipment_-----	-	-----	-----	-
320	Water Treatment Equipment_-----	-	-----	-----	-
330	Distribution Reservoirs and Standpipes_-----	-	-----	-----	-
331	Transmission and Distribution Lines_-----	-	-----	-----	-
		21,570	2,801	(1,115)	23,256
333	Services_-----	20,969	3,161	-----	24,130
334	Meters and Meter Installations_-----	-	-----	-----	-
		51,856	4,949	(2,937)	53,869
335	Hydrants_-----	-	-----	-----	-
336	Backflow Prevention Devices_-----	5,362	-----	-----	5,362
339	Other Plant and Miscellaneous Equipment_-----	-	-----	-----	-
340	Office Furniture and Equipment_-----	-	-----	-----	-
341	Transportation Equipment_-----	-	-----	-----	-
342	Stores Equipment_-----	-	-----	-----	-
343	Tools, Shop and Garage Equipment_-----	-	-----	-----	-
344	Laboratory Equipment_-----	-	-----	-----	-
345	Power Operated Equipment_-----	-	-----	-----	-
346	Communication Equipment_-----	-	-----	-----	-
347	Miscellaneous Equipment_-----	-	-----	-----	-
348	Other Tangible Plant_-----	-	-----	-----	-
	Total Water Plant_-----	\$ 111,180	\$ 10,911	\$ (4,052)	\$ 118,039

UTILITY NAME: BREVARD WATERWORKS, INC.

YEAR OF REPORT December 31, 2016
--

*** REVISED ***

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	27	%	3.70 %	\$ 1,779		197	1,976
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%				
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	38	%	2.63 %	11,704	1,115	600	11,188
333	Services	35	%	2.86 %	6,864		660	7,524
334	Meter & Meter Installations	17	%	5.88 %	20,204	2,937	3,073	20,341
335	Hydrants		%	%				
336	Backflow Prevention Devices	10	%	10.00 %	2,249		536	2,786
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
301	Intangible Plant	40	%	2.50 %	92		56	148
302	Franchises	40	%	2.50 %	799		28	827
	Totals				\$ 43,692	\$ 4,052	\$ 5,149	\$ 44,789

* This amount should tie to Sheet F-5.

UTILITY NAME: BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	5,063
604	Employee Pensions and Benefits	_____
610	Purchased Water	56,331
615	Purchased Power	-
616	Fuel for Power Production	_____
618	Chemicals	_____
620	Materials and Supplies	_____
630	Contractual Services:	_____
632	Accounting	(1,000)
636	Professional	42,235
633	Legal	1,148
	Engineering	593
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	1,300
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
666	Regulatory Expense - Other	-
670	Bad Debt Expense	16,969
675	Miscellaneous Expenses	166
	Total Water Operation And Maintenance Expense	\$ <u>122,804</u> *

* 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	229	257	257
3/4"	D	1.5	0	3	4.5
1"	D	2.5	0	1	2.5
1 1/2"	D,T	5.0	0	0	0
General Service					
5/8"	D	1.0	0	0	0
3/4"	D	1.5	0	0	0
1"	D	2.5	1	1	2.5
1 1/2"	D,T	5.0	0	0	0
2"	D,C,T	8.0	0	0	0
3"	D	15.0	0	0	0
3"	C	16.0	0	0	0
3"	T	17.5	0	0	0
Unmetered Customers	_____	_____	_____	_____	0
Other (Specify)	_____	_____	_____	_____	0
** D = Displacement C = Compound T = Turbine					
Total			<u>230</u>	<u>262</u>	<u>266.5</u>

UTILITY NAME: BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016

SYSTEM NAME: OAKWOOD / KINGSWOOD

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January_____	1,068	-	250	818	804
February_____	912	-	216	697	517
March_____	1,080	-	354	726	710
April_____	1,104	-	330	774	583
May_____	1,071	-	330	740	847
June_____	1,214	-	297	917	767
July_____	1,170	-	300	870	787
August_____	870	-	185	685	643
September_____	1,002	-	204	798	598
October_____	944	-	186	758	654
November_____	969	-	169	800	634
December_____	518	-	180	338	699
Total for Year_____	11,922	-	3,000	8,922	8,243

If water is purchased for resale, indicate the following:

Vendor Brevard County Utility Works

Point of delivery _____

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

N/A

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
AC Pipe	4"	16,680	-	-	16,680
Galvanized	4"	435	-	-	435
PVC & Galvanized	3"	779	-	-	779
PVC & Galvanized	2"	548	-	-	548
_____	_____	_____	_____	_____	-
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016

SYSTEM NAME: OAKWOOD / KINGSWOOD

WELLS AND WELL PUMPS N/A

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	<u>PURCHASED</u> <u>WATER</u>	_____	_____	_____
Types of Well Construction and Casing_____		_____	_____	_____
_____		_____	_____	_____
Depth of Wells_____		_____	_____	_____
Diameters of Wells_____		_____	_____	_____
Pump - GPM_____		_____	_____	_____
Motor - HP_____		_____	_____	_____
Motor Type *_____		_____	_____	_____
Yields of Wells in GPD_____		_____	_____	_____
Auxiliary Power_____		_____	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS N/A

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

HIGH SERVICE PUMPING N/A

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

UTILITY NAME: BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_ _ _	PURCHASED WATER	_____	_____
Type of Source_ _ _ _ _		_____	_____

WATER TREATMENT FACILITIES N/A

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

UTILITY NAME: BREVARD WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016

SYSTEM NAME: OAKWOOD/KINGSWOOD

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. _____ 267
- 2. Maximum number of ERCs * which can be served. _____ 267
- 3. Present system connection capacity (in ERCs *) using existing lines. _____ 266.5
- 4. Future connection capacity (in ERCs *) upon service area buildout. _____ 267
- 5. Estimated annual increase in ERCs *. _____ Less than 5
- 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.

_____ None

- 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, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____ N/A
 - c. When will construction begin? _____ N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____ No
- 11. Department of Environmental Protection ID # _____ 3054100
- 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 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

N/A WATER UTILITY ONLY

PAGES S-1 THROUGH S-6 HAVE BEEN OMITTED

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.
<input checked="" type="checkbox"/> | 2.
<input checked="" type="checkbox"/> | 3.
<input checked="" type="checkbox"/> | 4.
<input checked="" type="checkbox"/> |
|---|---|---|---|



(signature of chief executive officer of the utility) *

Date: _____

- | | | | |
|---|---|---|---|
| 1.
<input checked="" type="checkbox"/> | 2.
<input checked="" type="checkbox"/> | 3.
<input checked="" type="checkbox"/> | 4.
<input checked="" type="checkbox"/> |
|---|---|---|---|

(signature of chief financial officer of the utility) *

Date: _____

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

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

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class C**

Company: BREVARD WATERWORKS, INC.

For the Year Ended December 31, 2016

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	152,076	152,076	-
Commercial	430	430	-
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	8,915	8,915	-
Total Water Operating Revenue	161,420	161,420	-
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues	161,420	161,420	-

Explanations:

Misc. Service Revenues

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).