

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

OFFICIAL COPY

Public Service Commission

Do Not Remove from this Office

ANNUAL REPORT

OF

SU615-12-AR
Robert Hillman
North Peninsula Utilities Corporation
P. O. Box 2803
Ormond Beach, FL 32175-2803

2495

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
13 MAY 28 AM 9:38
DIVISION OF
ACCOUNTING & FINANCE

FOR THE

YEAR ENDED DECEMBER 31, 2012

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 Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT
2012

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.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>


(Signature of Chief Executive Officer of the utility) *

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

(Signature of Chief Financial Officer of the utility) *

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

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

ANNUAL REPORT OF

YEAR OF REPORT
2012

North Peninsula Utility Corporation

County: VOLUSIA

(Exact Name of Utility)

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

P.O. Box 2803
ORMOND BEACH, FL 32175

Telephone: 386-677-7847

E Mail Address: DEVELOPERS HW@GMAIL.COM

WEB Site: NONE

Sunshine State One-Call of Florida, Inc. Member Number APPLIED FOR

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

ROBERT HILLMAN
P.O. Box 2803, ORMOND BEACH, FL 32175

Telephone: 386-677-7847

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

115 E. GRANADA BLVD SUITE #12
ORMOND BEACH, FL 32175

Telephone: 386-677-7847

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

REGULATED PLANT ACCOUNTING
2307 AMHERST AVE
ORLANDO, FL 32804-5401

Date of original organization of the utility:

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.		
2.	ROBERT HILLMAN	50%
3.		
4.	TYREE WILSON	50%
5.		
6.		
7.		
8.		
9.		
10.		

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT
202

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
TYREE F. WILSON	PRESIDENT	PRESIDENT	INQUIRY
BOB HILLMAN	VICE PRESIDENT	VP OPERATIONS	INQUIRY
		/ SECRETARY	
ROBERT F. DONAILL	CONSULTANT	CONTRACT	FORMS
	REGULATORY	ACCOUNTANT	FILINGS

- (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.

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. NPUC WAS FORMED IN 1989 TO BUY THE ASSETS OF SEABRIDGE UTILITIES AND PROVIDE WASTEWATER SERVICE UNDER UNITS IN DEMAND BEACH DEVELOPED BY R. NIEMAN AND TY WILSON.

THE GOAL WAS TO PROVIDE GOOD QUALITY WASTEWATER SERVICE AT REASONABLE RATES AND EXPAND SERVICE TO OTHERS IN NEED.

CURRENT GROWTH PATTERNS ARE SLAD TO STABLE WITH MAJOR TRANSACTIONS HAVING TO MEET THE INCREASING STANDARDS AND REGULATIONS OF THE FLA. DEP.

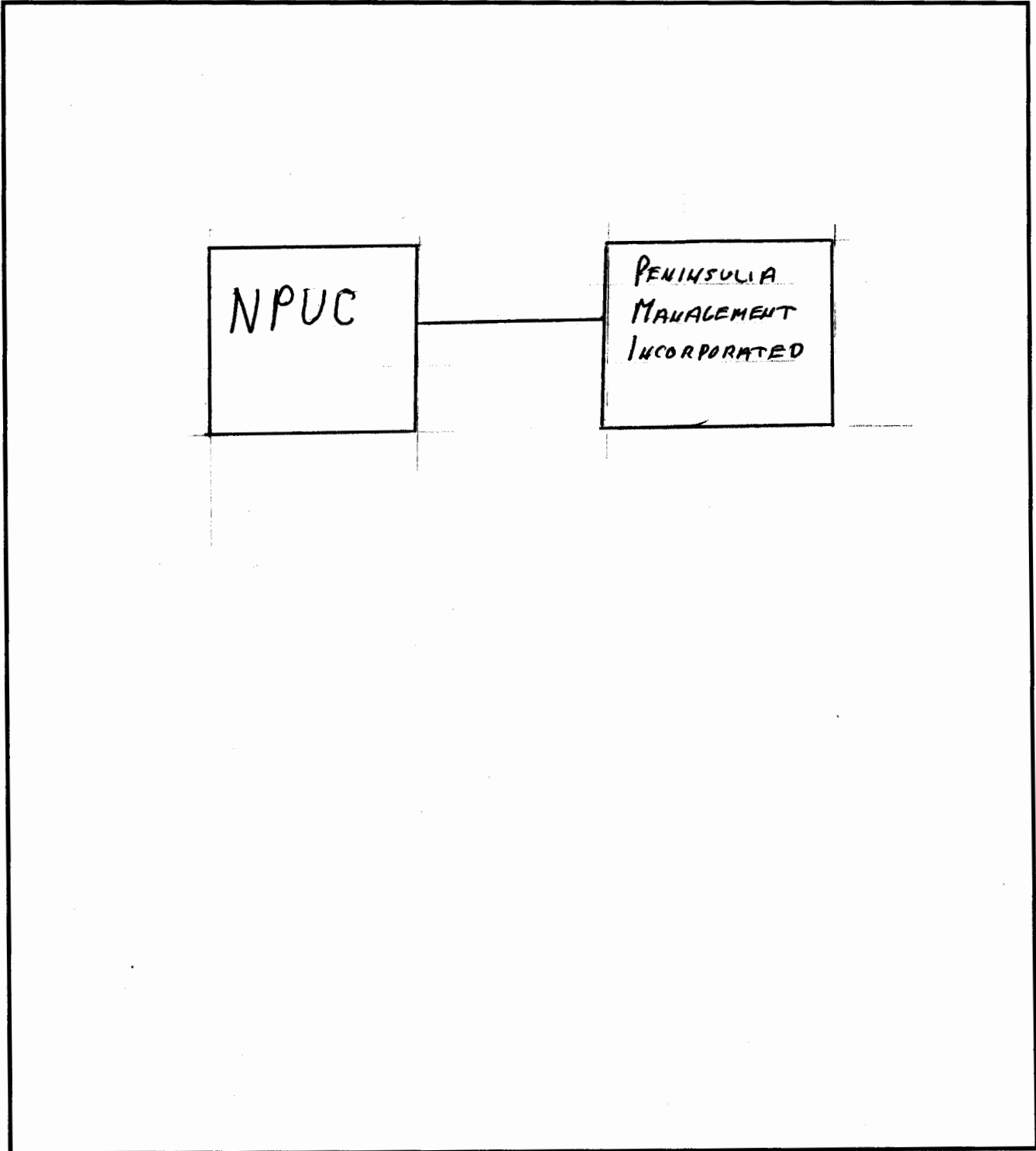
UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT
2012

PARENT / AFFILIATE ORGANIZATION CHART

Current as of MAY 20, 2013

Complete below an organizational chart that shows 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-10(b).



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	\$ 891,034	\$ 892,604
108-110	Less: Accumulated Depreciation and Amortization	F-8	814,155	818,178
Net Plant			\$ 76,879	\$ 74,426
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-0-	-0-
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 76,879	\$ 74,426
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -0-	\$ -0-
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ -0-	\$ -0-
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			\$ -0-	\$ -0-
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 16,776	\$ 16,776
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	17,848	27,080
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12	* 47,823	47,823
151-153	Material and Supplies			
161	Stores Expense		250	250
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12		
Total Current and Accrued Assets			\$ 82,697	\$ 91,929

* Not Applicable for Class B Utilities

* PREV YEAR (2011) INCORRECTLY LISTED
ACCT #146 AS 17,823 THE TOTAL
82,697 WAS CORRECT

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT 2012

**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	Miscellaneous Deferred Debits	F-14	11,824	13,010
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
	Total Deferred Debits		\$ 11,824	\$ 13,010
	TOTAL ASSETS AND OTHER DEBITS		\$ 171,400	\$ 179,365

* 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: North Peninsula Utility Corporation

YEAR OF REPORT
2012

**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	\$ 100	\$ 100
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		400	400
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(532,330)	(588,504)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ (531,830)	\$ (588,004)
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	733,825	702,877
Total Long Term Debt			\$ 733,825	\$ 702,877
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		7,246	7,246
232	Notes Payable	F-18	43,000	43,000
233	Accounts Payable to Associated Companies	F-18	(99,882)	(4,873)
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits			
236	Accrued Taxes	W/S-3	19,041	19,119
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			\$ (30,595)	\$ 64,492

* Not Applicable for Class B Utilities

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT
2012

**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>0-</u>	\$ <u>0-</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>0-</u>	\$ <u>0-</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ <u>640,994</u>	\$ <u>640,994</u>
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	<u>(640,994)</u>	<u>(640,994)</u>
Total Net CIAC			\$ <u>0-</u>	\$ <u>0-</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____	\$ _____
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>171,400</u>	\$ <u>179,365</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)	\$ <u>214,179</u>	\$ <u>215,945</u>
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ <u>214,179</u>	\$ <u>215,945</u>
401	Operating Expenses	F-3(b)	\$ <u>186,111</u>	\$ <u>196,435</u>
403	Depreciation Expense:	F-3(b)	\$ <u>2,452</u>	\$ <u>6,541</u>
	Less: Amortization of CIAC	F-22	<u>0-</u>	<u>0-</u>
Net Depreciation Expense			\$ <u>2,452</u>	\$ <u>6,541</u>
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	<u>19,041</u>	<u>19,119</u>
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
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			\$ <u>207,604</u>	\$ <u>222,095</u>
Net Utility Operating Income			\$ <u>6,575</u>	\$ <u>(6,150)</u>
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			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ <u><u>6,575</u></u>	\$ <u><u>(6,150)</u></u>

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

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT
2012

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>N/A</u>	\$ <u>215,945</u>	\$ _____
\$ _____	\$ <u>215,945</u>	\$ _____
\$ _____	\$ <u>196,435</u>	\$ _____
_____	<u>6,541</u> <u>-0-</u>	_____
\$ _____	\$ <u>6,541</u>	\$ _____
_____	<u>19,119</u>	_____
_____	_____	_____
_____	_____	_____
\$ _____	\$ <u>222,095</u>	\$ _____
\$ _____	\$ <u>(6,150)</u>	\$ _____
_____	_____	_____
\$ <u>N/A</u>	\$ <u>(6,150)</u>	\$ _____

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

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT <u>2012</u>

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)]			\$ <u>6,575</u>	\$ <u>(6,150)</u>
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ <u>-0-</u>	\$ <u>-0-</u>
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			\$ <u>-0-</u>	\$ <u>-0-</u>
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			\$ <u>-0-</u>	\$ <u>-0-</u>
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ <u>49,721</u>	\$ <u>50,024</u>
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$ <u>49,721</u>	\$ <u>50,024</u>
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$ _____	\$ _____
NET INCOME			\$ <u>(43,146)</u>	\$ <u>(56,174)</u>

Explain Extraordinary Income:

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT
2012

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	\$ N/A	\$ 892,604
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8		818,177
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22		640,994
252	Advances for Construction	F-20		
Subtotal			\$	\$ (566,567)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		640,994
Subtotal			\$	\$ 74,427
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			24,554
	Other (Specify): _____ _____ _____			
RATE BASE			\$	\$ 98,981
NET UTILITY OPERATING INCOME			\$	\$ (6,150)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>N/A</u>	<u>(6.2%)</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: North Peninsula Utility Corporation

YEAR OF REPORT 2012

**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	\$ _____	<i>DETAIL NOT AVAILABLE AT THIS TIME</i>	_____	_____
Preferred Stock	_____		_____	_____
Long Term Debt	_____		_____	_____
Customer Deposits	_____		_____	_____
Tax Credits - Zero Cost	_____		_____	_____
Tax Credits - Weighted Cost	_____		_____	_____
Deferred Income Taxes	_____		_____	_____
Other (Explain)	_____		_____	_____
	_____		_____	_____
Total	\$ _____	_____	_____	_____

(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>7.00%</u>
Commission order approving Return on Equity:	<u>-</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>N/A</u>
Commission order approving AFUDC rate:	<u>N/A</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: North Peninsula Utility Corporation

YEAR OF REPORT
2012

UTILITY PLANT
ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ N/A	\$ 892,604	\$	\$ 892,604
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	\$ <u>N/A</u>	\$ <u>892,604</u>	\$	\$ <u>892,604</u>

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. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ N/A	\$ NONE	\$	\$ -0-
	Total Plant Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
	Total Accumulated Amortization	\$	\$	\$	\$
	Net Acquisition Adjustments	\$ <u>N/A</u>	\$ <u>NONE</u>	\$	\$ <u>-0-</u>

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT
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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	\$	\$ 814,156	\$	\$ 814,156
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$	\$ 6,541	\$	\$ 6,541
Account 108.2 (2)	_____	_____	_____	_____
Account 108.3 (2)	_____	_____	_____	_____
Other Accounts (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Salvage	_____	_____	_____	_____
Other Credits (Specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits	\$	\$ 6,541	\$	\$ 6,541
Debits during year:				
Book cost of plant retired	_____	2,277	_____	2,277
Cost of Removal	_____	242	_____	242
Other Debits (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits	\$	\$ 2,519	\$	\$ 2,519
Balance end of year	\$ _____	\$ 818,178	\$ _____	\$ 818,178
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$	\$ N/A	\$	\$ N/A
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ _____	\$ _____	\$ _____	\$ _____
Other Accounts (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____
Other debits (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits	\$	\$	\$	\$
Balance end of year	\$ _____	\$ N/A	\$ _____	\$ N/A

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

UTILITY NAME: **North Peninsula Utility Corporation**

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**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)
_____	\$ <u>N/A</u>	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____		\$ <u>-0-</u>

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)
_____	\$ _____	\$ <u>N/A</u>	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ <u>-0-</u>

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): _____ <u>N/A</u> _____	\$ _____
Total Special Deposits	\$ <u>-0-</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____
Total Other Special Deposits	\$ <u>-0-</u>

UTILITY NAME: North Peninsula Utility Corporation

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2012

**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): <hr/> <hr/> <p style="text-align: center;">N/A</p> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>-0-</u>
UTILITY INVESTMENTS (Account 124): <hr/> <hr/> <p style="text-align: center;">N/A</p> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>-0-</u>
OTHER INVESTMENTS (Account 125): <hr/> <hr/> <p style="text-align: center;">N/A</p> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>-0-</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <hr/> <hr/> <p style="text-align: center;">N/A</p> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>-0-</u>

UTILITY NAME: **North Peninsula Utility Corporation**

YEAR OF REPORT 2012

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 <i>MANUAL A/R BALANCE</i>	\$	<u>27,080</u>
Other		
Total Customer Accounts Receivable		\$
OTHER ACCOUNTS RECEIVABLE (Account 142):	\$	
_____	_____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$
NOTES RECEIVABLE (Account 144):	\$	
_____	_____	
_____	_____	
_____	_____	
Total Notes Receivable		\$
Total Accounts and Notes Receivable		\$ <u>27,080</u>
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$	
Add: 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		\$ <u>-0-</u>
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ <u>27,080</u>

UTILITY NAME: North Peninsula Utility Corporation

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2012

**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): <u>NONE</u>	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ _____	\$ <u>0-</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): <u>NONE</u>	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ _____	\$ <u>0-</u>

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
<u>NONE</u>	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0-</u>

UTILITY NAME: North Peninsula Utility Corporation

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2012

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>NONE</u>	\$ <u>-0-</u>	\$ <u>-0-</u>
Total Deferred Rate Case Expense	\$ <u>-0-</u>	\$ <u>-0-</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): <u>WASTEWATER DEP PERMIT COSTS</u> <u>REHAB L/S PUMP</u> <u>REBUILD EAST L/S PUMP</u> <u>DEFER DIRECT SUPERV OF MODERNIZATION</u> <u>REHAB STP SURGE BLOWER</u>	\$ <u>1,100</u> <u>190</u> <u>379</u> <u>5,265</u> <u>238</u>	\$ <u>4,400</u> <u>-0-</u> <u>726</u> <u>5265</u> <u>2,619</u>
Total Other Deferred Debits	\$ <u>7,172</u>	\$ <u>13,010</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3): <u>NONE</u>	\$ <u>-0-</u>	\$ <u>-0-</u>
Total Regulatory Assets	\$ <u>-0-</u>	\$ <u>-0-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>7,172</u>	\$ <u>13,010</u>

UTILITY NAME: **North Peninsula Utility Corporation**

YEAR OF REPORT 2012

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$ # 100
Shares authorized		100
Shares issued and outstanding		100
Total par value of stock issued	%	\$ 100
Dividends declared per share for year	%	\$ -0-
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			\$ <u>-0-</u>

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

UTILITY NAME: **North Peninsula Utility Corporation**

YEAR OF REPORT 2012

STATEMENT OF RETAINED EARNINGS

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 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	\$ (532,330)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____ _____	\$ _____ _____
	Total Credits:	\$ _____
	Debits: _____ 2012 NET INCOME (LOSS) _____	\$ (56,174)
	Total Debits:	\$ (56,174)
435	Balance Transferred from Income	\$ (56,174)
436	Appropriations of Retained Earnings: _____ _____	_____ _____ -0-
	Total Appropriations of Retained Earnings	\$ -0-
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____ _____ -0-
438	Common Stock Dividends Declared _____	_____ _____
	Total Dividends Declared	\$ -0-
215	Year end Balance	\$ (588,504)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ NONE _____	_____ _____ -0-
214	Total Appropriated Retained Earnings	\$ -0-
	Total Retained Earnings	\$ (588,504)
Notes to Statement of Retained Earnings:		

UTILITY NAME: North Peninsula Utility Corporation

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2012

**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):			\$
_____	_____ %		_____
_____	_____ %		_____
UNCHANGED FROM LAST YEAR	- %	DEMAND	43,000
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
Total Account 232			\$ <u>43,000</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
NONE	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
Total Account 234			\$ <u>-0-</u>

* 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)
_____	\$ _____
_____	_____
N/A BALANCE AT THIS TIME	(4,873)
_____	_____
NET OF VARIOUS SMALL ACCOUNTS	_____
_____	_____
_____	_____
Total	\$ <u>(4,873)</u>

UTILITY NAME: North Peninsula Utility Corporation

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2012

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					
<u>FLORIDA EAST COAST BANK # 150006417</u>	\$ <u>618,623</u>		\$ <u>43,344</u>	\$ <u>43,344</u>	\$ <u>598,550</u>
<u>FLORIDIAN BANK # 400069700</u>	<u>41,307</u>		<u>2,554</u>	<u>2,554</u>	<u>30,431</u>
<u>FLORIDIAN BANK # 400025300</u>	<u>73,897</u>		<u>4,126</u>	<u>4,126</u>	<u>73,896</u>
Total Account 237.1	\$ <u> </u>		\$ <u>50,024</u>	\$ <u>50,024</u>	\$ <u>702,877</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ <u> </u>	427	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
	<u> </u>		<u> </u>	<u> </u>	<u> </u>
	<u> </u>		<u> </u>	<u> </u>	<u> </u>
Total Account 237.2	\$ <u> </u>		\$ <u>50,024</u>	\$ <u>50,024</u>	\$ <u> </u>
Total Account 237 (1)	\$ <u> </u>		\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ <u> </u>		
Less Capitalized Interest Portion of AFUDC:			<u> </u>		
<u> </u>			<u> </u>		
<u> </u>			<u> </u>		
Net Interest Expensed to Account No. 427 (2)			\$ <u>50,024</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: North Peninsula Utility Corporation

YEAR OF REPORT 2012

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <p align="center"><i>NONE</i></p>	\$ _____ _____ _____ _____ _____
Total Miscellaneous Current and Accrued Liabilities	\$ <u><u>0</u></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)		
<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <p align="center"><i>NONE</i></p>	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____	
Total	\$ <u><u> </u></u>		\$ <u><u> </u></u>	\$ <u><u> </u></u>	\$ <u><u>0</u></u>

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

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT 2012

**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>N/A</u>	\$ <u>640,994</u>	\$ _____	\$ <u>640,994</u>
Add credits during year:	\$ _____	\$ <u>-0-</u>	\$ _____	\$ <u>-0-</u>
Less debit charged during the year	\$ _____	\$ <u>-0-</u>	\$ _____	\$ <u>-0-</u>
Total Contribution In Aid of Construction	\$ <u><u>N/A</u></u>	\$ <u><u>640,994</u></u>	\$ _____	\$ <u><u>640,994</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>N/A</u>	\$ <u>640,994</u>	\$ _____	\$ <u>640,994</u>
Debits during the year:	\$ _____	\$ _____	\$ _____	\$ _____
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>N/A</u></u>	\$ <u><u>640,994</u></u>	\$ _____	\$ <u><u>640,994</u></u>

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT 2012

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

- 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.
- 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)	\$ (56,174)
Reconciling items for the year:		
Taxable income not reported on books:		
NONE		-0-
Deductions recorded on books not deducted for return:		
NONE		-0-
Income recorded on books not included in return:		
NONE		-0-
Deduction on return not charged against book income:		
NONE		-0-
Federal tax net income		\$ (56,174)

Computation of tax :

WATER OPERATION SECTION

NORTH PENINSULA UTILITY CORP. IS A
WASTEWATER ONLY UTILITY AND
ALL WATER SCHEDULES ARE OMITTED

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: **North Peninsula Utility Corporation**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : VOLUSIA

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-4(a)	\$ <u>892,604</u>
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>818,177</u>
110	Accumulated Amortization	F-8	
271	Contributions in Aid of Construction	S-7	<u>640,994</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>(566,567)</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ <u>640,994</u>
Subtotal			\$ <u>74,427</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>24,554</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u><u>98,981</u></u>
WASTEWATER OPERATING INCOME		S-3	\$ <u><u>(6,150)</u></u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u><u>(6.2%)</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.

UTILITY NAME: **North Peninsula Utility Corporation**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : VOLUSIA

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ <u>215,945</u>
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ <u>215,945</u>
401	Operating Expenses	S-10(a)	\$ <u>196,435</u>
403	Depreciation Expense	S-6(a)	<u>6,541</u>
	Less: Amortization of CIAC	S-8(a)	<u>0</u>
Net Depreciation Expense			\$ <u>6,541</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	<u>—</u>
407	Amortization Expense (Other than CIAC)	F-8	<u>—</u>
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		<u>9,719</u>
408.11	Property Taxes		<u>9,225</u>
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		<u>175</u>
408	Total Taxes Other Than Income		\$ <u>19,119</u>
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		<u>0</u>
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		
Utility Operating Expenses			\$ <u>222,095</u>
Utility Operating Income			\$ <u>(6,150)</u>
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ _____
413	Income From Utility Plant Leased to Others		_____
414	Gains (losses) From Disposition of Utility Property		_____
420	Allowance for Funds Used During Construction		_____
Total Utility Operating Income			\$ <u>(6,150)</u>

UTILITY NAME:

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : Volusia

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$
352	Franchises	6,310			6,310
353	Land and Land Rights	46,800			46,800
354	Structures and Improvements	163,469			163,469
355	Power Generation Equipment				
360	Collection Sewers - Force	321,528			321,528
361	Collection Sewers - Gravity	5,410			5,410
362	Special Collecting Structures				
363	Services to Customers	29,139			29,139
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	14,124			14,124
371	Pumping Equipment	12,916			12,916
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	291,338	3,847	2,277	292,908
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Wastewater Plant		\$ 891,034	\$ 3,847	\$ 2,277	\$ 892,604

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

UTILITY NAME:

North Peninsula Utility Corporation

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY :

Volusia

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.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	\$ 6,310						
352	Franchises							
353	Land and Land Rights				46,800			
354	Structures and Improvements				163,469			
355	Power Generation Equipment							
360	Collection Sewers - Force		321,528					
361	Collection Sewers - Gravity		5,410					
362	Special Collecting Structures							
363	Services to Customers		29,139					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			14,124				
371	Pumping Equipment			12,916				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				292,908			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
Total Wastewater Plant		\$ 6,310	\$ 356,077	\$ 27,040	\$ 503,177			

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

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : Volusia

BASIS FOR WASTEWATER DEPRECIATION CHARGES

352 ACCT. NO. (a)	FRANCHISE COSTS ACCOUNT NAME (b)	40 AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	2.50% DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	27		3.70%
355	Power Generation Equipment			
360	Collection Sewers - Force	27		3.70%
361	Collection Sewers - Gravity	40		2.50%
362	Special Collecting Structures			
363	Services to Customers	35		2.86%
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	17		5.88%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	15		6.67%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
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.

North Peninsula Utility Corporation

UTILITY NAME:

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY: VOLUSIA

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	5,358 BALANCE AT BEGINNING OF YEAR (c)	158 ACCRUALS (d)	OTHER CREDITS * (e)	158 TOTAL CREDITS (d+e) (f)
352	FRANCHISE COSTS				
354	Structures and Improvements	\$ 163,469	\$ -0-	\$	\$ -0-
355	Power Generation Equipment				
360	Collection Sewers - Force	324,528	-0-		-0-
361	Collection Sewers - Gravity	2,503	135		135
362	Special Collecting Structures				
363	Services to Customers	27,083	833		833
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	(1,196)	567		567
371	Pumping Equipment	4,071	759		759
374	Reuse Distribution Reservoirs				
375	Reuse Transmission/Distribution Sys.				
380	Treatment and Disposal Equipment	291,339	4,089		4,089
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 814,155	\$ 6,541	\$	\$ 6,541

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

UTILITY NAME: **North Peninsula Utility Corporation**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : **VOLUSIA**

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)	5,516 BALANCE AT END OF YEAR (c+f-j) (k)
352	FRACHISE COSTS	-	-			5,516
354	Structures and Improvements	\$	\$	\$	\$	\$ 163,469
355	Power Generation Equipment					
360	Collection Sewers - Force					321,528
361	Collection Sewers - Gravity					2,638
362	Special Collecting Structures					
363	Services to Customers					27,916
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					(629)
371	Pumping Equipment					4,830
374	Reuse Distribution Reservoirs					
375	Reuse Transmission/Distribution Sys.					
380	Treatment and Disposal Equipment	2,277		242	2,519	292,909
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					
390	Office Furniture and Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ 2,277	\$	\$ 242	\$ 2,519	\$ 818,177

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

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT 2012

SYSTEM NAME / COUNTY : VOLUSIA

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>640,994</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>NONE</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	_____

Total Credits		\$ _____
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>NONE</u>

Total Contributions In Aid of Construction		\$ <u>640,994</u>

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

UTILITY NAME: **North Peninsula Utility Corporation**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : VOLUSIA

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)
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
NONE	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u> -0- </u>

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>640,994</u>
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify):	_____
<u>COMPLETELY AMORTIZED</u>	_____
Total debits	\$ <u> -0- </u>
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ <u> -0- </u>
Balance end of year	\$ <u>640,994</u>

UTILITY NAME: **North Peninsula Utility Corporation**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : VOLUSIA

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	<u>581</u>	<u>581</u>	\$ <u>210,751</u>
521.2	Commercial Revenues		<u>1*</u>	<u>5,194</u>
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>581</u>	<u>582</u>	\$ <u>215,945</u>
Measured Revenues:				
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues	<u>NONE</u>		
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		<u>581</u>	<u>582</u>	\$ <u>215,945</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ <u>0-</u>
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$ <u>-0-</u>

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

* 2012 CORRECTION

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : Volusia

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	_____	N/A	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	- 0 -
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	NONE	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	-
541	Total Measured Reuse Revenues	_____	_____	\$ - 0 -
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>215,945</u>

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

UTILITY NAME: **North Peninsula Utility Corporation**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY: **VOLUSIA**

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	\$ 10,840	\$	\$ 2,000	\$	\$ 2,000	\$	\$ 6,840
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	11,642					11,642	
715	Purchased Power	11,132			1,422		9,710	
716	Fuel for Power Production							
718	Chemicals	2,271					2,271	
720	Materials and Supplies	5,069	1,000	2,000			2,069	
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	2,658						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	91,211						
735	Contractual Services - Testing	17,511					17,511	
736	Contractual Services - Other	35,478					15,478	20,000
741	Rental of Building/Real Property	1,440						
742	Rental of Equipment							
750	Transportation Expenses							
756	Insurance - Vehicle							
757	Insurance - General Liability	2,258	1,000				1,000	
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	4,925	2,000					
Total Wastewater Utility Expenses		\$ 196,435	\$ 4,000	\$ 4,000	\$ 1,422	\$ 2,000	\$ 62,606	\$ 26,840

UTILITY NAME: **North Peninsula Utility Corporation**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : **VOLUSIA**

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	_____	_____	_____	_____	_____	_____
704	Employee Pensions and Benefits	_____	_____	_____	_____	_____	_____
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	_____	_____	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	2,658	_____	_____	_____	_____
733	Contractual Services - Legal	_____	_____	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	91,211	_____	_____	_____	_____
735	Contractual Services - Testing	_____	_____	_____	_____	_____	_____
736	Contractual Services - Other	_____	_____	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	1,440	_____	_____	_____	_____
742	Rental of Equipment	_____	_____	_____	_____	_____	_____
750	Transportation Expenses	_____	_____	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	258	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	_____	_____	_____	_____	_____
760	Advertising Expense	_____	_____	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____	_____	_____	_____
767	Regulatory Commission Exp.-Other	_____	_____	_____	_____	_____	_____
770	Bad Debt Expense	_____	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	_____	_____	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ _____	\$ 95,567	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: North Peninsula Utility Corporation

YEAR OF REPORT 2012

SYSTEM NAME / COUNTY : VOLUSIA

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		
5/8"	Displacement	1.0	<u>568</u>	<u>568</u>
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	<u>1</u>	<u>14</u>
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><u>582</u></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:

UTILITY NAME North Peninsula Utility Corporation

YEAR OF REPORT <u>2012</u>

SYSTEM NAME / COUNTY : VOLUSIA

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>210,000</u>	<u>GPD (K)</u>	
Basis of Permit Capacity (1)	<u>-</u>		
Manufacturer	<u>MCNEIL</u>		
Type (2)	<u>CONTACT STABILIZATION</u>		
Hydraulic Capacity	<u>210,000 GPD</u>		
Average Daily Flow	<u>,04698</u>		
Total Gallons of Wastewater Treated	<u>17,150,000</u>		
Method of Effluent Disposal	<u>RIB</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.

SYSTEM NAME / COUNTY : **VOLUSIA**

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	<u>582</u>
2. Maximum number of ERCs* which can be served	<u>582</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>582</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>608</u>
5. Estimated annual increase in ERCs*	<u>STABLE 0-2</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	<u>SYSTEM IN CONSTANT NEED OF REPAIR</u> <u>STP NEEDS COMPLETE OVERHAUL</u>
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.	<u>N/A</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>No</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with this requirement?	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>UNKNOWN</u>
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?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u>No</u>
12. Department of Environmental Protection ID #	<u>FLA011188</u>

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

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations**

North Peninsula Utility Corporation **ass A & B**

Company:

For the Year Ended December 31, 2012

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ 215,945	\$ 214,701	\$ 1,244 *
Total Measured Revenues (522.1 - 522.5)	_____	_____	_____
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	_____	_____	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
Total Wastewater Operating Revenue	\$ 215,945	\$ 214,701	\$ 1,244 *
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ 215,945	\$ 214,701	\$ 1,244 *

Explanations:

* UTILITY MISCALCULATED REVENUE FOR JAN - APRIL
AND DID NOT REALIZE ERROR UNTIL THIS ANNUAL
REPORT WAS BEING COMPLETED.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).