CLASS "A" OR "B"

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Public Service Commission
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### WATER AND/OR WASTEWATER UTILITIES

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

### ANNUAL REPORT

OF

SU640-10-AR

### UTILITIES, INC. OF FLORIDA

Exact Legal Name of Respondent

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

**DECEMBER 31, 2010** 

From the Regulation

### GENERAL INSTRUCTIONS

- 1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- 2. Interpret all accounting words and phrases in accordance with the USOA.
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- 4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable". Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
- 7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
- 8. If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- 11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
- 12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility.

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### **EXECUTIVE SUMMARY**

YEAR OF REPORT 31-Dec-10

### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief: The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. 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. 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 (Signature of Chief Executive Officer of the utility) \* (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 31-Dec-10

UTILITIES, INC. OF FLORIDA	County:
(Exact Name of Utility)	
List below the exact mailing address of the utility for which no 2335 SANDERS ROAD	ormal correspondence should be sent:
NORTHBROOK IL 60062	
Telephone: 847-498-6440	
E Mail Address: NONE	
WEB Site: NONE	
Sunshine State One-Call of Florida, Inc. Member Number	
Name and address of person to whom correspondence concern JUSTIN KERSEY	ing this report should be addressed:
2335 SANDERS ROAD	
NORTHBROOK IL 60062	
Telephone: 847-498-6440	
List below the address of where the utility's books and records	are located:
2335 SANDERS ROAD	
NORTHBROOK IL 60062	
Telephone: 847-498-6440	
List below any groups auditing or reviewing the records and op PRICEWATERHOUSECOOPERS LLP	perations:
Date of original organization of the utility: 10/15/1975	<u> </u>
Check the appropriate business entity of the utility as filed with	the Internal Revenue Service
Individual Partnership Sub S Corporation 112	20 Corporation
List below every corporation or person owning or holding direc	ctly or indirectly 5% or more of the voting securities
of the utility:	
	Percent
Name	Ownership
1. UTILITIES, INC.	100%
3.	
4.	
5.	

### UTILITY NAMI UTILITIES, INC. OF FLORIDA

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

	THE FLORIDA PUBLIC SI	ERVICE COMMISSION	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
LISA SPARROW	PRESIDENT & CEO		OPERATIONS
JOHN HOY	CHIEF OPERATING OFFICER		REGULATORY
RICK DURHAM	REGIONAL VP		OPERATIONS
PATRICK FLYNN	REGIONAL DIRECTOR		OPERATIONS
JIM JAPCZYK	CHIEF FINANCIAL OFFICER		FINANCIAL
STEVE LUBERTOZZI	DIRECTOR OF REGULATORY		RATE CASE
1000			

- (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.

### **UTILITIES, INC. OF FLORIDA**

YEAR OF REPORT 31-Dec-10

### **COMPANY PROFILE**

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

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

**UTILITY NAME:** 

### **UTILITIES, INC. OF FLORIDA**

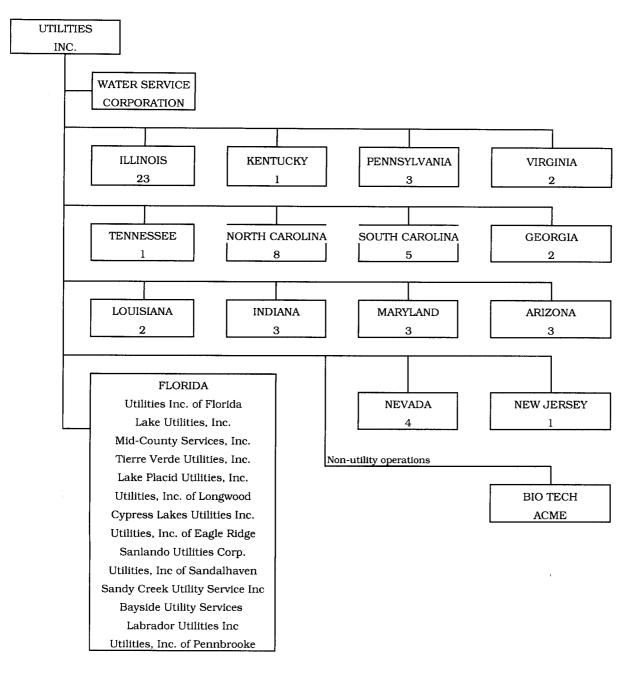
YEAR OF REPORT 31-Dec-10

### PARENT / AFFILIATE ORGANIZATION CHART

Current as of

	Current as of	12/31/2010	
Complete below an organizat The chart must also show the	ional chart that show a relationship between t	all parents, subsidiaries ar the utility and affiliates lis	nd affiliates of the utility. sted on E-7, E-10(a) and I
UTILITIES, INC PAREN	Г СОМРАНУ		
WATER SERVICE CORP SERVICES RE	SERVICE COMPAN QUIRED BY UTILIT		
UTILITIES INC. of FLORID staff.	A provides office p	ersonnel and administrati	ve
SEE ATTACI	HED		
			į

### Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

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

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

### UTILITY NAMI UTILITIES, INC. OF FLORIDA

### **COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.							
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)				
LISA A SPARROW	PRESIDENT & CEO	N/A	\$NONE				
JOHN HOY	VP OPERATIONS	N/A	NONE				
JIM JAPCZYK	VP & TREASURER	N/A	NONE				
JOHN R STOVER	VP & SECRETARY	N/A	NONE				
DON SUDDUTH	VP CORP. DEVELOP	<u>N/A</u>	NONE				

### **COMPENSATION OF DIRECTORS**

NAME  (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
LISA A SPARROW	DIRECTOR	1	\$NONE
JOHN R STOVER	DIRECTOR	1	NONE

### BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

NAME OF	IDENTIFICATION	1	
	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE	AMOUNT	ADDRESS OF
OR AFFILIATE	OR PRODUCT		AFFILIATED ENTITY
(a)	(b)	(c)	(d)
NO BUSINESS CONTRACTS,		\$	
AGREEMENTS OR OTHER			İ
ARRANGEMENTS WERE			
ENTERED INTO DURING THE			
CURRENT YEAR BY THE			
OFFICERS LISTED ON PAGE			
E6, THE DIRECTORS OR			
AFFILIATES.			
		<u> </u>	
			]
L			<u> </u>

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

31-Dec-10

### AFFILIATION OF OFFICERS AND DIRECTORS

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

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION	NAME AND ADDRESS OF AFFILIATION OR CONNECTION
(a)	(0)	(c)	(d)
			UTILITIES INC & SUBSIDIARIES
LISA A SPARROW	PRESIDENT & CEO	DIRECTOR/OFFICER	NORTHBROOK IL
JOHN HOY	VP OPERATIONS	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
JIM JAPCZYK	VP & TREASURER	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
JOHN R STOVER	VP & SECRETARY	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
DON SUDDUTH	VP CORP. DEVELOP	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL

YEAR OF REPORT 31-Dec-10

UTILITY NAME: <u>UTILITIES, INC. OF FLORIDA</u>

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

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

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

### **UTILITIES, INC. OF FLORIDA**

YEAR OF REPORT 31-Dec-10

### **BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

1. Enter in this part all transactions involving services and products received or provided.

2. Below are some types of transactions to include:

-management, legal and accounting services

-material and supplies furnished

-computer services

-leasing of structures, land, and equipment

-engineering & construction services

-rental transactions

-repairing and servicing of equipment

-sale, purchase or transfer of various products

	said, paremase of truit	ster of farious products	
DESCRIPTION SERVICE AND/OR NAME OF PRODUCT	AGREEMENT EFFECTIVE DATES	(P)urchased (S)old	AMOUNT
(0)	(0)	(a)	(e)
Operators/Admin/Officers Salaries & Benef	Continous	Purchase	776,043
Materials & Supplies	Continous	Purchase	102,227
Contractual Services	Continous	Purchase	99,829
Transportation Expenses	Continous	Purchase	125,733
Insurance	Continous	Purchase	162,046
Advertising	Continous	Purchase	244
Regulatory Expenses	Continous	Purchase	9,728
Miscellaneous	Continous	Purchase	309,357
			-
4			
	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b) Operators/Admin/Officers Salaries & Benef Materials & Supplies  Contractual Services  Transportation Expenses Insurance Advertising Regulatory Expenses	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)  Operators/Admin/Officers Salaries & Benef Continous  Materials & Supplies  Contractual Services  Continous  Transportation Expenses  Insurance  Advertising  Continous   DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b) Continus Purchase  Materials & Supplies Continus Purchase  Contractual Services Continus Purchase  Transportation Expenses Insurance Advertising Continus Purchase  Continus Purchase  Continus Purchase  Purchase  Purchase  Continus Purchase  Purchase  Purchase  Continus Purchase  Purchase  Purchase  Advertising Continus Purchase	

# BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

	Enter name or related party or company.  Describe briefly the type of assets purchased, sold or transferred.  Enter the total received or paid. Indicate purchase with "P" and sale with "S".  Enter the net book value for each item reported.  Enter the net profit or loss for each item reported. (column (c) - column (d))  Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.		FAIR MARKET VALUE (f)	<u>₩</u>								
s :	ny. rchased, sold or trans cate purchase with "P n reported. em reported. (column em reported. In space		GAIN OR LOSS	\$								
and Transfer of Assecuctions follow:	Enter name of related party of company.  Describe briefly the type of assets purchased, sold or transferred.  Enter the total received or paid. Indicate purchase with "P" and sale with "S".  Enter the net book value for each item reported.  Enter the net profit or loss for each item reported. (column (c) - column (d))  Enter the fair market value for each item reported. In space below or in a suppleschedule, describe the basis used to calculate fair market value.		NET BOOK VALUE (d)	\$								
tions: Sale, Purchase and Transfer (3. The columnar instructions follow:	<ul> <li>(a) Enter name of</li> <li>(b) Describe brief</li> <li>(c) Enter the total</li> <li>(d) Enter the net b</li> <li>(e) Enter the net p</li> <li>(f) Enter the fair n</li> </ul>		SALE OR PURCHASE PRICE (c)	- \$								
Part II. Specific Instructions: Sale, Purchase and Transfer of Assets  3. The columnar instructions follow:	sactions to include: ent l structures es		DESCRIPTION OF ITEMS (b)									
1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	2 Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends	-write-off of bad debts or loans	NAME OF COMPANY OR RELATED PARTY (a)		NO ASSETS WERE SOLD,	TRANSFERRED WITH	A RELATED PARTY	DURING THE FISCAL	YEAR ENDED 31-Dec-10			

### FINANCIAL SECTION

### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTHER	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME		J.	ſ
(a)	(b)	PAGE	YEAR	YEAR
(a)		(c)	(d)	(e)
101.106	UTILITY PLANT		<b>.</b>	
101-106	Utility Plant	F-7	\$14,354,295	\$13,552,349_
108-110	Less: Accumulated Depreciation and Amortization	F-8	5,194,567	3,002,412
	Net Plant		\$9,159,728_	\$ 10,549,936
114-115	Utility Plant Acquisition adjustment (Net)	F-7	431,505	431,505
116 *	Other Utility Plant Adjustments	<u> </u>	431,303	+31,303
	outer outer rayabilities			
	Total Net Utility Plant		\$ 9,591,233	\$ 10,981,442
	OTHER PROPERTY AND INVESTMENTS			
121	Nonutility Property	F-9	\$	\$
122	Less: Accumulated Depreciation and Amortization			
			.c.mu.	
	Net Nonutility Property		\$	\$
123	Investment In Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		·
126-127	Special Funds	F-10		
	Total Other Property & Investments		\$	\$
	CURRENT AND ACCRUED ASSETS			
131	Cash		\$54,914	\$61,776_
132	Special Deposits	F-9	4,070	4,070
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated			
	Provision for Uncollectible Accounts	F-11	376,835	462,245
145	Accounts Receivable from Associated Companies	F-12	6,808,903	6,229,076
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		8,388	7,032
161	Stores Expense			
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	3,623	3,623
	Total Current and Accrued Assets		\$7,256,734_	\$6,767,821

<sup>\*</sup> Not Applicable for Class B Utilities

### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT. NO.	ACCOUNT NAME	REF. PAGE	PREVIOUS YEAR	CURRENT YEAR
(a)	(b)	(c)	( <b>d</b> )	(e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$	\$
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Misc. Deferred Debits	F-14	423,210	370,965
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		_	_
	Total Deferred Debits		\$423,210_	\$370,965_
	TOTAL ASSETS AND OTHER DEBITS		\$ 18,201,193	\$ 18,120,228

<sup>\*</sup> Not Applicable for Class B Utilities

### NOTES TO THE BALANCE SHEET

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

### COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	Г	PREVIOUS	T	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		( <b>d</b> )	<u> </u>	(e)
	EQUITY CAPITAL				Π	
201	Common Stock Issued	F-15	\$	200,000	\$_	200,000
204	Preferred Stock Issued	F-15	.		Ι.	
202,205 *	Capital Stock Subscribed		١.		۱.	
203,206 *	Capital Stock Liability for Conversion		١.		Ι.	
207 *	Premium on Capital Stock		١.		١.	
209 *	Reduction in Par or Stated Value of Capital Stock		١.		Ι.	
210 *	Gain on Resale or Cancellation of Reacquired				1	
	Capital Stock				ĺ.	
211	Other Paid - In Capital		١.	8,532,441	١.	8,532,441
212	Discount On Capital Stock			n-m-n-m-	١.	
213	Capital Stock Expense				۱.	
214-215	Retained Earnings	F-16	١.	(427,482)	-	(894,783)
216	Reacquired Capital Stock		-		١.	
218	Proprietary Capital					
1	(Proprietorship and Partnership Only)				┖	
	Total Equity Capital		\$_	8,304,959	\$_	7,837,658
	LONG TERM DEBT					
221	Bonds	F-15				
222 *	Reacquired Bonds		-			
223	Advances from Associated Companies	F-17				(31,075,026)
224	Other Long Term Debt	F-17	,	_		
	Total Long Term Debt		\$.	-	\$_	(31,075,026)
	CURRENT AND ACCRUED LIABILITIES					
231	Accounts Payable			172,602	l _	324,528
232	Notes Payable	F-18				
233	Accounts Payable to Associated Companies	F-18		7,455,800		38,530,826
234	Notes Payable to Associated Companies	F-18			]	
235	Customer Deposits			50,402		63,353
236	Accrued Taxes		۔ ا	73,035		83,717
237	Accrued Interest	F-19		5,437		7,419
238	Accrued Dividends			·		
239	Matured Long Term Debt				_	
240	Matured Interest		١.		_	
241	Miscellaneous Current & Accrued Liabilities	F-20	-		-	
	Total Current & Accrued Liabilities		\$_	7,757,276	\$_	39,009,843

<sup>\*</sup> Not Applicable for Class B Utilities

### COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CATTAL AND LI	REF.		CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR
(a)	(b)	(c)	(d)	(e)
(4)	DEFERRED CREDITS	(C)	(u)	(6)
251	Unamortized Premium On Debt	F-13	\$	\$
252	Advances For Construction	F-20	(2,948)	(2,948)
253	Other Deferred Credits	F-21	84,530	84,530
255	Accumulated Deferred Investment Tax Credits	1-21	102,098	99,742
233	Accumulated Beleffed Investment Tax Credits		102,098	99,142
	Total Deferred Credits		\$183,679_	\$ 181,323
	OPERATING RESERVES			
261	Property Insurance Reserve	ł	\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$	\$
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$ 3,072,658	\$ 3,640,884
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	2,258,597	2,463,410
	Total Net C.I.A.C.		\$814,061_	\$1,177,473
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation		\$994,103	\$864,225
282	Accumulated Deferred Income Taxes -			
<u> </u>	Liberalized Depreciation		!	
283	Accumulated Deferred Income Taxes - Other		147,115	124,731
	Total Accumulated Deferred Income Tax		1,141,218	\$ 988,956
TOTAL E	QUITY CAPITAL AND LIABILITIES		\$18,201,193	\$18,120,228

### COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b) F-3(b)	\$3,031,884	\$3,286,019_
	Net Operating Revenues		\$3,031,884_	\$3,286,019_
401	Operating Expenses	F-3(b)	\$ 2,373,313	\$ 2,499,452
403	Depreciation Expense:  Less: Amortization of CIAC  Net Depreciation Expense	F-3(b) F-22	\$ 624,670 (117,900) \$ 506,770	\$ 896,095 (84,551) \$ 811,544
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	Ψ <u>300,770</u>	011,5++
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	339,916	359,251
409	Current Income Taxes	W/S-3	(218,271)	(109,260)
410.10	Deferred Federal Income Taxes	W/S-3	1,766	(130,290)
410.11	Deferred State Income Taxes	W/S-3	302	(22,302)
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	_	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	(2,356)	(2,356)
	Utility Operating Expenses		\$3,001,441	\$3,406,039_
	Net Utility Operating Income		\$30,443_	\$(120,020)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	
413	Income From Utility Plant Leased to Others	F-3(b)	-	-
414	Gains (losses) From Disposition of Utility Property	F-3(b)	267	16,280
420	Allowance for Funds Used During Construction	F-3(b)	2	-
Total Utili	ity Operating Income [Enter here and on Page F-3(c)]		\$30,712	\$(103,740)

### **COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$1,998,623	\$1,287,395	\$
\$1,998,623_	\$1,287,395_	\$
\$ 1,433,940	\$ 1,065,512	\$ -
317,831 (53,158)	578,263 (31,393)	
\$264,674	\$546,870	\$
244,758 (71,294) (85,016) (14,552) - (1,702)	114,492 (37,966) (45,274) (7,750) - - (654)	- - - - - - -
\$1,770,807	\$1,635,232	\$
\$\$	\$(347,836)	\$
14,035	2,245	-
\$241,852	\$(345,592)	\$

### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.	T 1	DDEVIOUS		CLIDA
NO.	ACCOUNT NAME		]	PREVIOUS	ł	CURRENT
(a)	(b)	PAGE		YEAR		YEAR
(4)	(0)	(c)		(d)	╄	(e)
Total Util	ity Operating Income [from page F-3(a)]		\$_	30,712	\$_	(103,740)
	OTHER INCOME AND DEDUCTIONS				+	<del></del>
415	Revenues-Merchandising, Jobbing, and		}			
	Contract Deductions		\$		\$	
416	Costs & Expenses of Merchandising		_		-	
	Jobbing, and Contract Work		ĺ			
419	Interest and Dividend Income	1	_		-	
421	Nonutility Income			1,198	-	437
426	Miscellaneous Nonutility Expenses	i			-	(0)
	Total Other Income and Deductions		<b>\$</b>	1,198	\$_	437
	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				l –	
	Total Taxes Applicable To Other Income	<b>;</b>	\$_	-	\$_	
	INTEREST EXPENSE				1	
427	Interest Expense	F-19	\$	420,414	\$	363,998
428	Amortization of Debt Discount & Expense	F-13				
429	Amortization of Premium on Debt	F-13				_
	Total Interest Expense		\$	420,414	\$	363,998
	EXTRAORDINARY ITEMS					
433	Extraordinary Income		\$		\$	
434	Extraordinary Deductions		· —		I	
409.30	Income Taxes, Extraordinary Items					
	Total Extraordinary Items		\$	-	\$_	-
	NET INCOME		\$	(388,505)	\$_	(467,301)

Explain Extraordinary Income: NONE			
	****		

### SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 9,824,239	\$ 3,728,109
	Less:			+ 3,723,109
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	2,216,034	786,378
110	Accumulated Amortization			
271	Contributions In Aid of Construction	F-22	2,059,908	1,580,976
252	Advances for Construction	F-20	1,633	1,315
	Subtotal		\$5,546,665_	\$1,359,440_
	Add:			
272	Accumulated Amortization of			
	Contributions in Aid of Construction	F-22	1,472,971	990,439
	Subtotal		\$7,019,636_	\$\$
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		179,242	133,189
	Other (Specify):			
	RATE BASE		\$7,198,878	\$2,483,068
	NET UTILITY OPERATING INCOME		\$ 227,816	\$(347,836)
ACHIEV	VED RATE OF RETURN (Operating Income / Ra	te Base)	3.16%	-14.01%

### **NOTES:**

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Short Term Debt Customer Deposits Tax Credits - Weighted Cost Deferred Inc. Taxes	\$ 4,287,936 	44.29% 0.00% 44.84% 0.00% 0.65% 0.00% 10.21% 0.00%	10.69% 0.00% 6.71% 0.00% 6.00% 0.00% 0.00%	4.73% 0.00% 3.01% 0.00% 0.04% 0.00% 0.00% 0.00%
Total	\$9,681,946_	100.00%		7.78%

(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:	10.69%	
Commission order approving Return on Equity:	PSC-10-0625-CO-WS	-

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

Current Commission Approved AFUDC rate: 9.03%

Commission order approving AFUDC rate: PSC-04-0262-PAA-WS

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.

### UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

TE PROCEEDING	(1) OTHER (1) IMENTS ADJUSTMENTS CAPITAL IC PRO RATA STRUCTURE (f) (g)	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	0 \$ (349,141,303) \$ 9,681,946	
LAST RAT	OTHER (1) L ADJUSTMI SPECIFIC (e)	<u> </u>	<u></u> <i>S</i>	
GY USED IN THE	NON- JURISDICTIONAL ADJUSTMENTS ADJUSTMENTS SPECIFIC (d) (e)	0 0 0	0	
THE METHODOLOGY USED IN THE LAST RATE PROCEEDING	NON-UTILITY ADJUSTMENTS (c)	\$	8	(t):
CONSISTENT WITH	PER BOOK BALANCE (b)	\$\frac{177,770,940}{0}\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\$ 358,823,249	ade in Columns (e) and ABLE
	CLASS OF CAPITAL (a)	Common Equity Preferred Stock Long Term Debt Short Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	Total	(1) Explain below all adjustments made in Columns (e) and  NOT APPLICABLE

### UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)		WATER (c)	WA	STEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$_	9,824,239	\$_	3,728,109	\$	\$_13,552,349
102	Utility Plant Leased to Other			<u> </u>			<u>-</u>
103	Property Held for Future Use						
104	Utility Plant Purchased or Sold						
105	Construction Work in Progress		_	<u> </u> _	<u> </u>		
106	Completed Construction Not Classified	_		-			<u>-</u>
	Total Utility Plant	\$_	9,824,239	\$=	3,728,109	\$	\$ 13,552,349

### 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.

	For any acquisition adjustments approved by the Commission, include the Order Number.						
ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)		
114	Acquisition Adjustment	\$ 477,03	8 \$ <u>24,512</u>	\$	\$ <u>501,550</u> 		
Total Pla	ant Acquisition Adjustments	\$ 477,03	8 \$ 24,512	\$	\$501,550_		
115	Accumulated Amortization	\$ (63,17	2) (6,873)		\$ <u>(70,045)</u>		
Total Ac	ccumulated Amortization	\$ (63,17	2) \$ (6,873)	\$	\$(70,045)		
Net Acquisition Adjustments		\$ 413,86	6 \$ 17,639	\$	\$ 431,505		

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

ACCUMULATED DEPREO DESCRIPTION (a)		WATER (b)		ASTEWATER (c)	OTH REF	ER THAN PORTING STEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION		(-)						
Account 108	ł						<u>_</u>	2 224 525
Balance first of year	\$	2,863,346	\$	1,401,205	\$		\$	3,334,535
Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2)	_ \$ _	317,831	\$_ _	578,263	\$		\$	896,095
Account 108.3 (2) Other Accounts (specify):		(942,029)	-	(1,189,107)			-   -	(2,131,136)
Salvage Other Credits (Specify):			-					
Total Credits	\$	(624,197)	\$	(610,843)	\$		\$_	(1,235,041)
Debits during year:  Book cost of plant retired  Cost of Removal  Other Debits (specify):		23,114	-	3,983	_		_	27,097
Total Debits	\$	23,114	\$	3,983	\$	-	\$	27,097
Balance end of year	\$ _	2,216,034	\$	786,378	\$	-	\$_	3,002,412
ACCUMULATED AMORTIZATION Account 110 Balance first of year	\$		\$		\$	•	\$	
Credit during year: Accruals charged to: Account 110.2 (2)	\$		\$		\$		\$_ _	
Other Accounts (specify):		-					-	
Total credits	\$	-	\$	. •	\$	<del>-</del>	\$	-
Debits during year:  Book cost of plant retired  Other debits (specify):					-			
Total Debits	\$	_	\$	_	\$		\$	-
Balance end of year	\$	_	\$	_	\$_	-	\$_	-

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

### UTILITY NAME:

### **UTILITIES, INC. OF FLORIDA**

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

AMORTIZATION OF RATE CASE E	EXPENSE	CHARGED OFF DURING YEAR		
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT.	AMOUNT (e)	
PSC-07-0505-SC-WS/PSC-10-0625-CO-WS PSC-07-0505-SC-WS/PSC-10-0625-CO-WS	\$ 88,632 34,076	666 766	\$ 88,632 34,076	
Total	\$122,707		\$122,707	

### **NONUTILITY PROPERTY (ACCOUNT 121)**

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

Other Items may be grouped by classes of property.

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

### SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

DESCRIPTION OF SPECIAL DEPOSITS  (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):  ELECTRIC DEPOSIT	\$\$, 4,070
Total Special Deposits	\$
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$
Total Other Special Deposits	\$

### INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

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

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

### ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

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

DESCRIPTION (a)			·	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):  Water  Wastewater  Other	\$	341,460 131,476		
Total Customer Accounts Receivable	-		\$	472,936
OTHER ACCOUNTS RECEIVABLE ( Account 142):  NONE	\$			
Total Other Accounts Receivable			\$	<del>-</del>
NOTES RECEIVABLE (Account 144 ): NONE	\$			
Total Notes Receivable			\$	-
Total Accounts and Notes Receivable			\$ _	472,936
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	\$ \$ 	1,675		
Total Additions  Deduct accounts written off during year:  Utility Accounts  Others	\$	1,675	_	
Total accounts written off	\$	_		
Balance end of year		(10,691)	\$_	(10,691)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NE	T		\$_	462,245

### ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
A/R ASSOC COS	\$\$,076
Total	\$ 6,229,076

### NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	(c)
NONE	% ————————————————————————————————————	\$
Total		\$

### MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
ESCROW DEPOSIT	\$
Total Miscellaneous Current and Accrued Liabilities	\$3,623

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

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

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

### EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

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

### MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)		YEAR END BALANCE (c)	
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)  RATE CASE	\$	122,707	\$ 	358,871
Total Deferred Rate Case Expense	\$ 	122,707	<b>\$</b> _	358,871
OTHER DEFERRED MAINTENANCE  OTHER DEFERRED MAINTENANCE	.\$	22,213	\$	12,094
Total Other Deferred Debits	\$	22,213	\$_	12,094
REGULATORY ASSETS (Class A Utilities: Account. 186.3):  NONE	\$		\$	
Total Regulatory Assets	\$		\$ <u></u>	-
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	144,920	\$_	370,965

### CAPITAL STOCK ACCOUNTS 201 AND 204\*

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

<sup>\*</sup> Account 204 not applicable for Class B utilities.

### BONDS ACCOUNT 221

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

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

### STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT		
NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings:  Balance Beginning of Year	
439	Changes to Account:  Adjustments to Retained Earnings ( requires Commission approval prior to use):  Credits:	\$ (427,482) - \$
	Total Credits:	\$ -
	Debits:	\$
	Total Debits:	\$ -
435	Balance Transferred from Income	\$ (467,301)
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$
437 438	Dividends Declared: Preferred Stock Dividends Declared  Common Stock Dividends Declared	
	Total Dividends Declared	\$
215	Year end Balance	\$
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
	etained Earnings	\$ (894,783)
Notes to	Statement of Retained Earnings:	

### ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

### OTHER LONG-TERM DEBT ACCOUNT 224

		EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
NCLUDING DATE OF ISSUE AND DATE OF MATURITY	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NONE	%		\$
	%		
	—— <sub>%</sub>		
	%		
	—— <sub>%</sub>		
	—— <sup>1</sup> / <sub>%</sub>		
	%		
	<sub>%</sub>		<del></del>
	<del></del>		
	%		
	%		
	%		
	%		
Total			\$

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

### NOTES PAYABLE ACCOUNTS 232 AND 234

	INT	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES DAVADI E ( A			
NOTES PAYABLE ( Account 232): NONE	%		
TOTAL	<del></del>		\$
	——— <sup>%</sup>		
	%		<del></del> ,
	<sup>70</sup> %		
	—— <sup>%</sup>		
	%		
	%		
NOTES DAVABLE TO ASSOCIOUS DAVES (1)			
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	~		
NONE	%		
			\$
			\$
	% %		\$
	% % %		\$
	% % %		\$
	% % %		\$
	% % % % %		\$
	% % % % % %		\$
Total Account 234	% % % % % %		\$

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

### ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

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

YEAR OF REPORT 31-Dec-10

# UTILITY NAMI <u>UTILITIES, INC. OF FLORIDA</u>

# ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

7	ACCOUNTS 23/ AIND 42/	174 AVI			
		INTER	INTEREST ACCRUED		
	BALANCE	DO	DURING YEAR	INTEREST	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	<b>AMOUNT</b>	YEAR	OF YEAR
	(p)	(c)	( <b>p</b> )	(e)	Œ
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$		\$	↔	- 
UTILITIES, INC. INTERCOMPANY INTEREST	1 1		361,086	361,086	
Total Account 237.1	- \$		\$ 361,086	\$ 361,086	· ·
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities  Customer Deposits	\$ 5,437		\$ 2,911	\$	\$ 7,419
	-				1
Total Account 237.2	\$ 5,437		\$ 2,911	\$ 930	\$ 7,419
Total Account 237 (1)	\$ 5,437		\$ 363,998	\$ 362,016	\$ 7,419
INTEREST EXPENSED: Total accrual Account 237		237	\$ 363,998	(1) Must agree to	(1) Must agree to F-2 (a). Beginning and
Less Capitalized Interest Portion of AFUDC:				Ending Balanc	Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current Year Interest Expense	F-3 (c), Current xpense
Net Interest Expensed to Account No. 427 (2)			\$ 363,998		
				-	

UTILITY NAME:

## UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-10

# MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

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

# ADVANCES FOR CONSTRUCTION ACCOUNT 252

	BALANCE		DERITS		
	BEGINNING	ACCI.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT	AMOUNT	CREDITS	OF YEAR
(a)	( <b>p</b> )	(c)	(p)	(e)	(£)
SOUTHERN GULF CORP - Water	\$ (1,633)		÷	<u>,</u>	\$ (1,633)
SOUTHERN GULF CORP - Wastewater	(1,315)				(1,315)
				!	
				•	
Total	\$ (2,948)		-	·	\$ (2,948)

<sup>\*</sup> Report advances separately by reporting group, designating water or wastewater in column (a).

### OTHER DEFERRED CREDITS ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):  NONE	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.  ACCRUED ST W/H TAX NONREG	\$	\$84,530
Total Other Deferred Liabilities	\$	\$84,530
TOTAL OTHER DEFERRED CREDITS	\$	\$ 84,530

### 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	\$1,760,946_	\$1,311,712_	\$	\$3,072,658
Add credits during year:	\$298,962_	\$269,264_	\$	\$568,226_
Less debit charged during the yea	\$	\$	\$	\$ <u>-</u>
Total Contribution In Aid of Construction	\$2,059,908_	\$1,580,976_	\$	\$3,640,884

### 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	\$1,301,884_	\$956,713	\$	\$2,258,597_
Debits during the year:	\$172,809_	\$33,994	\$	\$206,804_
Credits during the year	\$1,722_	\$269	\$	\$1,991_
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>1,472,971</u>	\$990,439	\$	\$2,463,410

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

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year.

Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
(a)	T (D)	(c)
Net income for the year	F-3(c)	\$ (467,301)
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		2,750
Deductions recorded on books not deducted for return:		
Def. Maint. C/Y Amortization		22,165
Def. Rate Case C/Y Additions		(92,139)
Def. Rate Case C/Y Amortization		133,816
Excess Tax Depreciation over Book Depreciation		346,023
Current FIT		(113,155)
Deferred FIT		(130,290)
Deferred SIT		(22,302)
IDC		
Amortization of ITC		(2,356)
Bad Debts		(683)
Income recorded on books not included in return:		
Interest Durring Construction		
Deduction on return not charged against book income: Organization Exp and other		(6,426)
Other miscellaneous		
Federal tax net income		\$(329,898)
Computation of tax : (329,898) 34% (112,165)		

### WATER OPERATION SECTION

### **UTILITY NAME:**

### **UTILITIES, INC. OF FLORIDA**

### WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
GOLDEN HILLS / CROWNWOOD / MARION	410W	
CRESCENT HEIGHTS / ORANGE	40W	
DAVIS SHORES / ORANGE	40W	
ORANGEWOOD / WIS-BAR / BUENA VISTA / PASCO	107W	
SUMMERTREE / PASCO	107W	
LAKE TARPON / PINELLAS	204W	
CRYSTAL LAKE / SEMINOLE	278W	
BEAR LAKE / SEMINOLE	278W	
JANSEN / SEMINOLE	278W	
LITTLE WEKIVA / SEMINOLE	278W	
OAKLAND SHORES / SEMINOLE	278W	
PARK RIDGE / SEMINOLE	278W	
PHILLIPS / SEMINOLE	278W	<del></del>
RAVENNA PARK / LINCOLN HEIGHTS / SEMINOLE	278W	
WEATHERSFIELD / SEMINOLE	278W	

**UTILITY NAME:** 

**UTILITIES, INC. OF FLORIDA** 

SYSTEM NAME / COUNTY: Total Water

### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 9,824,239
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	2,216,034
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	2,059,908
252	Advances for Construction	F-20	1,633
	Subtotal		\$5,546,665_
	Add:		
272	Accumulated Amortization of		
	Contributions in Aid of Construction	W-8(a)	\$ 1,472,971
	Subtotal		\$7,019,636_
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		179,242
	Other (Specify):		
	WATER RATE BASE		\$7,198,878_
	WATER OPERATING INCOME	W-3	\$227,816_
RN (Water O	perating Income / Water Rate Base)		3.16%

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.

W-2	
GROUP	

SYSTEM NAME / COUNTY: Total Water

### WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
400 469	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	W-9 W-9	\$1,998,623_
	Net Operating Revenues		\$1,998,623_
401	Operating Expenses	W-10(a)	\$ 1,433,940
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	317,831 (53,158)
406 407	Net Depreciation Expense  Amortization of Utility Plant Acquisition Adjustment  Amortization Expense (Other than CIAC)	F-7 F-8	\$ 264,674
408.10 408.11 408.12 408.13	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses		92,203 42,533 110,022
408 409.1 410.10 410.11 411.10 412.10 412.11	Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income		\$ 244,758 (71,294) (85,016) (14,552) (1,702)
112.11	Utility Operating Expenses		\$1,770,807
	Utility Operating Income		\$227,816_
469 413 414 420	Add Back: Guaranteed Revenue (and AFPI) Income From Utility Plant Leased to Others Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction	W-9	\$
	Total Utility Operating Income		\$\$241,852

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Total Water

WATER UTILITY PLANT ACCOUNTS

Organization	ACCT.		PREVIOUS			CTIRRENT
Corganization	NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	VEAR
Franchises   5 68,242   \$ (51)   \$	(a)	(b)	(c)	* ( <b>p</b> )	(e)	Đ
Franchises   15,659   87     Land and Land Rights   28,766   (3,918)     Collecting and Impounding Reservoirs   Lake, River and Other Intakes   665,562   427     Lake, River and Other Intakes   665,562   427     Wells and Springs   Mains   421,973   118     Supply Mains   2,265   427   421,673     Pumping Equipment   2,265   427   421,673     Pumping Equipment   376,235   6,043     Distribution Reservoirs and Standpipes   744,988   45,961     Hydrants and Meter Installations   1,018,316   41,122     Sorvices   1,018,316   41,122     Communication Equipment   480,057   17,712     Communication Equipment   65,642   75,112     Miscellaneous Equipment   65,642   75,112     Miscellaneous Equipment   65,642   75,112     Other Plant Miscellaneous Equipment   61,007,200   703     Other Tangible Plant   8,175   700     Other Tangible Plant   70,117   700   700     Other Tangible Plant   70,117   700   700   700     Other Tangible Plant   70,117   700   700   700   700   700   700	301	Organization			-	\$ 68,191
Land and Land Rights   28,766 (3,918)     Structures and Improvements   377,983   905,805     Collecting and Improvements   1.000,000     Supply Mains   1.000,	302	Franchises	15,659			15,747
Structures and Improvements   377,983   905,805     Lake, River and Other Intakes   665,562   427     Waler and Other Intakes   665,562   118     Supply Mains   2,265   118     Power Generation Equipment   2,265   1,007,247     Pumping Equipment Equipment   376,235   6,043     Distribution Reservoirs and Standpipes   3,195,414   52,231     Transmission and Distribution Mains   1,0118,316   1,0114     Meters and Meter Installations   3,583   1,014     Office Furniture and Equipment   292,062   17,772     Transportation Equipment   65,642   27,000     Transportation Equipment   65,642   17,712     Tools, Shop and Garage Equipment   65,642   17,712     Power Operated Equipment   65,642   17,712     Miscellaneous Equipment   65,642   17,712     Tools, Shop and Garage Equipment   65,642   17,712     Miscellaneous Equipment   65,642   17,712     Tools, Shop and Garage Equipment   65,642   17,712     Miscellaneous Equipment   65,642   17,712     Other Tangible Plant   (109,685)   (1,452,847)     TOTAL WATER PLANT   \$ 9,743,117   \$ 104,237   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	303	Land and Land Rights	28,766	(3,918)		24,847
Collecting and Impounding Reservoirs   Lake, River and Other Intakes   Wells and Springs   A21,973   118     Supply Mains   2,265   29,565   20,435     Pumping Equipment Equipment   376,235   3,198     Water Treatment Equipment   376,235   3,198     Water Treatment Equipment   376,235   3,198     Water Treatment Equipment   376,235   41,122     Water Transmission and Distribution Mains   1,018,316   41,122     Meters and Meter Installations   1,018,316   44,122     Meters and Meter Installations   1,018,316   44,122     Meters and Meter Installations   2,231   1,014     Other Plant Miscellaneous Equipment   65,642   75,112     Laboratory Equipment   65,642   75,112     Communication Equipment   1,005, Shop and Garage Equipment   2,709   5,518     Miscellaneous Equipment   1,005, Shop and Garage Equ	304	Structures and Improvements	377,983	905,805	ę	1,283,788
Lake, River and Other Intakes         665,562         427           Wells and Springs         421,973         427           Infiltration Galleries and Tunnels         421,973         118           Supply Mains         2,265         -           Power Generation Equipment         2,265         -           Pumping Equipment         376,235         6,043           Pumping Equipment         3,195,414         52,231           Mater Treatment Equipment         3,195,414         52,231           Services         1,018,316         41,122           Meters and Meter Installations         1,018,316         45,961           Hydrants         1,018,316         45,961           Backflow Pevention Devices         3,583         1,014           Other Paint Miscellaneous Equipment         65,642         75,112           Coffice Furniture and Equipment         65,642         75,112           Stores Equipment         65,642         27,00           Communication Equipment         65,642         27,00           Communication Equipment         65,642         27,00           Miscellaneous Equipment         (109,685)         (1,452,847)           Miscellaneous Equipment         8,743,117         8,743,117	305	Collecting and Impounding Reservoirs	1		,	,
Wells and Springs         665,562         427           Supply Mains         421,973         118           Power Generation Equipment         2,265         118           Pumping Equipment         1,007,247         29,565           Pumping Equipment         376,235         6,043           Water Treatment Equipment         923,992         3,198           Distribution Reservoirs and Standpipes         3,195,414         52,231           Services         744,988         45,961           Hydrants         172,195         17,172           Backflow Prevention Devices         3,583         1,014           Other Plant Miscellaneous Equipment         480,057         17,772           Stores Equipment         65,642         75,112           Laboratory Equipment         65,642         75,112           Laboratory Equipment         65,642         75,112           Power Operated Equipment         2,709           Communication Equipment         (109,685)         (1,452,847)           Miscellaneous Equipment         2,709           Other Tangible Plant         (109,685)         (1,452,847)	908	Lake, River and Other Intakes	ı	-		1
Infiltration Galleries and Tunnels   Supply Mains   Supply Mains   Power Generation Equipment   1,007,247   118   Pomer Generation Equipment   1,007,247   29,565   6,043   1,003,104   1,007,247   1,007,247   1,007,247   1,007,247   1,007,247   1,007,247   1,007,247   1,007,247   1,007,247   1,007,247   1,007,247   1,007,247   1,007,241	307	Wells and Springs	665,562	427		665,989
Supply Mains         421,973         118           Power Generation Equipment         2,265         -           Pumping Equipment         376,235         -           Water Treatment Equipment         376,235         6,043           Distribution Reservoirs and Standpipes         923,992         3,198           Transmission and Distribution Mains         1,018,316         41,122           Meters and Meter Installations         1,018,316         45,961           Hydrants         172,195         45,961           Backflow Prevention Devices         3,583         1,014           Other Plant Miscellaneous Equipment         480,057         324,356           Tools, Shop and Garage Equipment         65,642         75,112           Power Operated Equipment         8,175         22,700           Communication Equipment         2,700         2,700           Communication Equipment         109,685         (1,452,847)           Miscellaneous Equipment         49,743,117         \$ 9,743,117           TOTAL WATER PLANT         \$ 9,743,117         \$ 104,237	308	Infiltration Galleries and Tunnels	,	,		
Power Generation Equipment         2,265           Pumping Equipment         1,007,247         29,565           Water Treatment Equipment         376,235         6,043           Distribution Reservoirs and Standpipes         923,992         3,198           Transmission and Distribution Mains         1,018,316         41,122           Meters and Meter Installations         1,018,316         45,961           Hydrants         172,195         45,961           Backflow Prevention Devices         3,583         1,014           Other Plant Miscellaneous Equipment         292,062         17,172           Stores Equipment         65,642         75,112           Power Operated Equipment         2,709         2,700           Communication Equipment         (18,967)         1,452,847           Miscellaneous Equipment         703,635         1,452,847           Miscellaneous Equipment         109,685         1,452,847	309	Supply Mains	421,973	118	-	422,091
Pumping Equipment         1,007,247         29,565           Water Treatment Equipment         376,235         6,043           Distribution Reservoirs and Standpipes         923,992         3,198           Transmission and Distribution Mains         1,018,316         41,122           Services         744,988         45,961           Hydrants         172,195         45,961           Backflow Prevention Devices         3,583         1,014           Other Plant Miscellancous Equipment         480,057         324,356           Transportation Equipment         65,642         17,772           Stores Equipment         8,175         23           Power Operated Equipment         8,175         2,700           Communication Equipment         (18,967)         55,518           Miscellaneous Equipment         (109,685)         (1,452,847)           Miscellaneous Equipment         \$ 9,743,117         \$ 104,237	310	Power Generation Equipment	2,265	1	ř	2,265
Water Treatment Equipment         376,235         6,043           Distribution Reservoirs and Standpipes         3,195,414         52,231           Services         1,018,316         41,122           Meters and Meter Installations         1,018,316         45,961           Hydrants         1,712         1,014           Backflow Prevention Devices         3,583         1,014           Other Plant Miscellaneous Equipment         480,057         324,356           Transportation Equipment         65,642         17,772           Stores Equipment         65,642         23           Laboratory Equipment         8,175         23           Power Operated Equipment         (18,967)         55,518           Miscellaneous Equipment         (109,685)         5,700           Communication Equipment         (109,685)         11,452,847)           Miscellaneous Equipment         (109,685)         104,237         \$	311	Pumping Equipment	1,007,247	29,565	13,980	1,022,832
Distribution Reservoirs and Standpipes   3,195,414   52,231   52,231   1,018,316   41,122   744,988   1,014   41,122   172,195   172,195   1,014   172,195   1,014   172,195   1,014   172,195   1,014   1,0	320	Water Treatment Equipment	376,235	6,043	,	382,279
Transmission and Distribution Mains         3,195,414         52,231           Services         1,018,316         41,122           Meters and Meter Installations         172,195         -           Hydrants         3,583         1,014           Other Plant Miscellaneous Equipment         -         -           Office Furniture and Equipment         480,057         324,356           Transportation Equipment         292,062         17,772           Stores Equipment         65,642         75,112           Laboratory Equipment         8,175         23           Power Operated Equipment         2,709         2,700           Communication Equipment         703         (1,452,847)           Miscellaneous Equipment         703         (1,452,847)           Miscellaneous Equipment         8,743,117         \$ 9,743,117	330	Distribution Reservoirs and Standpipes	923,992	3,198	 	927,190
Services         1,018,316         41,122           Meters and Meter Installations         744,988         45,961           Hydrants         172,195         -           Backflow Prevention Devices         3,583         1,014           Other Plant Miscellaneous Equipment         480,057         324,356           Transportation Equipment         292,062         17,772           Stores Equipment         65,642         75,112           Laboratory Equipment         8,175         2,709           Power Operated Equipment         (18,967)         55,518           Miscellaneous Equipment         (1,452,847)           Miscellaneous Equipment         (1,452,847)           Other Tangible Plant         (109,685)         (1,452,847)	331	Transmission and Distribution Mains	3,195,414	52,231	6,247	3,241,398
Meters and Meter Installations         744,988         45,961           Hydrants         172,195         -           Backflow Prevention Devices         3,583         1,014           Other Plant Miscellaneous Equipment         480,057         324,356           Transportation Equipment         292,062         17,772           Stores Equipment         65,642         75,112           Laboratory Equipment         8,175         23           Power Operated Equipment         (18,967)         55,518           Miscellaneous Equipment         (109,685)         (1,452,847)           Miscellaneous Equipment         (109,685)         (1,452,847)	333	Services	1,018,316	41,122	2,888	1,056,550
Hydrants         172,195         -           Backflow Prevention Devices         3,583         1,014           Other Plant Miscellaneous Equipment         480,057         324,356           Transportation Equipment         292,062         17,772           Stores Equipment         65,642         75,112           Laboratory Equipment         8,175         23           Power Operated Equipment         (18,967)         55,518           Miscellaneous Equipment         703         (1,452,847)           Miscellaneous Equipment         40,743,117         \$	334	Meters and Meter Installations	744,988	45,961	1	790,950
Backflow Prevention Devices         3,583         1,014           Other Plant Miscellaneous Equipment         -         -           Office Furniture and Equipment         480,057         324,356           Transportation Equipment         -         17,772           Stores Equipment         65,642         75,112           Laboratory Equipment         8,175         23           Power Operated Equipment         (18,967)         55,518           Miscellaneous Equipment         703         (1,452,847)           Other Tangible Plant         \$ 9,743,117         \$ 104,237	335	Hydrants	172,195		,	172,195
Other Plant Miscellaneous Equipment         -         -           Office Furniture and Equipment         480,057         324,356           Transportation Equipment         292,062         17,772           Stores Equipment         65,642         75,112           Tools, Shop and Garage Equipment         8,175         23           Power Operated Equipment         2,709         2,700           Communication Equipment         (18,967)         55,518           Miscellaneous Equipment         703         (1,452,847)           Other Tangible Plant         \$ 9,743,117         \$ 104,237	336	Backflow Prevention Devices	3,583	1,014		4,597
Office Furniture and Equipment         480,057         324,356           Transportation Equipment         292,062         17,772           Stores Equipment         65,642         75,112           Tools, Shop and Garage Equipment         8,175         23           Power Operated Equipment         2,709         2,700           Communication Equipment         (18,967)         55,518           Miscellaneous Equipment         703         (1,452,847)           Other Tangible Plant         \$ 9,743,117         \$ 104,237	339	Other Plant Miscellaneous Equipment	'	į	1	1
Transportation Equipment         292,062         17,772           Stores Equipment         -         -           Tools, Shop and Garage Equipment         8,175         23           Laboratory Equipment         2,709         2,700           Communication Equipment         (18,967)         55,518           Miscellaneous Equipment         (109,685)         (1,452,847)           Other Tangible Plant         \$ 9,743,117         \$ 104,237	340		480,057	324,356	'	804,413
Stores Equipment         -	391	Transportation Equipment	292,062	17,772		309,834
Tools, Shop and Garage Equipment         65,642         75,112           Laboratory Equipment         8,175         23           Power Operated Equipment         2,709         2,700           Communication Equipment         (18,967)         55,518           Miscellaneous Equipment         703         (1,452,847)           Other Tangible Plant         \$ 9,743,117         \$ 104,237	342	Stores Equipment	•	ł	1	
Laboratory Equipment         8,175         23           Power Operated Equipment         2,709         2,700           Communication Equipment         703         -           Miscellaneous Equipment         703         -           Other Tangible Plant         (109,685)         (1,452,847)           TOTAL WATER PLANT         \$ 9,743,117         \$ 104,237	346	_	65,642	75,112	1	140,754
Power Operated Equipment         2,709         2,700           Communication Equipment         (18,967)         55,518           Miscellaneous Equipment         703         (1,452,847)           Other Tangible Plant         (109,685)         (1,452,847)           TOTAL WATER PLANT         \$ 9,743,117         \$ 104,237	344	Laboratory Equipment	8,175	23	ſ	8,199
Communication Equipment         (18,967)         55,518           Miscellaneous Equipment         703         -           Other Tangible Plant         (109,685)         (1,452,847)           TOTAL WATER PLANT         \$ 9,743,117         \$ 104,237	345		2,709	2,700		5,410
Miscellaneous Equipment         703         -           Other Tangible Plant         (109,685)         (1,452,847)           TOTAL WATER PLANT         \$ 9,743,117         \$ 104,237	346		(18,967)	55,518	1	36,552
Other Tangible Plant         (109,685)         (1,452,847)           TOTAL WATER PLANT         \$ 9,743,117         \$ 104,237	347	Miscellaneous Equipment	703	t	,	703
\$ 9,743,117 \$ 104,237 \$	348	Other Tangible Plant	(109,685)	(1,452,847)	,	(1,562,533)
		TOTAL WATER PLANT				\$ 9.874.739

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

\* Column (d) includes recording allocation of UIF

W-4(a) GROUP

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Total Water

WATER UTILITY PLANT MATRIX

						_																													
4		GENERAL	PLANT		(F)	\$																			804,413	309,834		140,754	8,199	5,410	36.552	703	(1,562,533)	\$ (256,669)	
V	TRANSMISSION	AND	DISTRIBUTION	PLANT	( <b>8</b> )	\$		-										927,190	3,241,398	1,056,550	790,950	172,195	4.597											\$ 6,192,881	
	?	WATER	TREATMENT	PLANT	(f)	\$		'								1	382,279																	\$ 382,279	
2	SOURCE	OF SUPPLY	AND PUMPING	PLANT	(e)	\$		24,847	1,283,788	1	-	682,989		422,091	2,265	1,022,832					100			,										\$ 3,421,811	
	•	INTANGIBLE	PLANT		(p)	\$ 68,191	15,747										2.7													- 1				\$ 83,938	
		CURRENT	YEAR		(c)	\$ 68,191	15,747	24,847	1,283,788	E.	,	685,989		422,091	2,265	1,022,832	382,279	927,190	3,241,398	1,056,550	790,950	172,195	4,597		804,413	309,834	•	140,754	8,199	5,410	36,552	703	(1,562,533)	\$ 9,824,239	
			ACCOUNT NAME		(p)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT	
		ACCT.	NO.		(a)	301	302	303	304	305	306	202	308	309	310	311	320	330	331	333	334	335	336	339	340	391	342	346	344	345	346	347	348		

W-4(b) GROUP

UTIL	JTY	NA	ME:

|--|

### BASIS FOR WATER DEPRECIATION CHARGES

ACCT.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements			3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			2.86%
310	Power Generation Equipment			5.00%
311	Pumping Equipment			5.00%
320	Water Treatment Equipment			4.55%
330	Distribution Reservoirs and Standpipes			2.70%
331	Transmission and Distribution Mains			2.33%
333	Services			2.50%
334	Meters and Meter Installations			5.00%
335	Hydrants			2.22%
336	Backflow Prevention Devices			6.67%
339	Other Plant Miscellaneous Equipment			5.56%
340	Office Furniture and Equipment			6.67%
391	Transportation Equipment			5-10%
342	Stores Equipment			
346	Tools, Shop and Garage Equipment			6.25%
344	Laboratory Equipment			6.67%
345	Power Operated Equipment			8.33%
346	Communication Equipment			10.00%
347	Miscellaneous Equipment			2.00%
348	Other Tangible Plant			10.00%
Water l	Plant Composite Depreciation Rate *			

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

UTILITY NAME:

SYSTEM NAME / COUNTY: Total Water

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		DALANCE		ОТИВВ	TOTAL
ACCT.		AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
NO.	ACCOUNT NAME	OF YEAR			(d+e)
(a)	(b)	(c)	(d)	(e)	(£)
301	Organization	(51,888)	1,854	(0)	1,854
302	Franchise	969	397	(2)	394
304	Structures and Improvements	\$ 652,789	\$ 40,289	\$ (387,129)	\$ (346,841)
305	Collecting and Impounding Reservoirs		-	,	-
306	Lake, River and Other Intakes	,	1	1	
307	Wells and Springs	277,986	24,219	(0)	24,219
308	Infiltration Galleries and Tunnels	-	,	1	
309	Supply Mains	(237,546)	10,455		10,455
310	Power Generation Equipment	95	105	1	105
311	Pumping Equipment	481,513	56,134	0	56,134
320	Water Treatment Equipment	138,057	17,984	(0)	17,984
330	Distribution Reservoirs and Standpipes	(135,989)	30,186	•	30,186
331	Transmission and Distribution Mains	1,065,004	77,207	0	77,207
333	Services	258,042	25,645	303	25,948
334	Meters and Meter Installations	491,498	33,991	-	33,991
335	Hydrants	53,178	3,931	0	3,931
336	Backflow Prevention Devices	158	246	•	246
339	Other Plant Miscellaneous Equipment	36	49		49
340	Office Furniture and Equipment	(158,665)	82,399	470,250	552,648
391	Transportation Equipment	212,379	21,736	20,487	42,223
342	Stores Equipment	-	•	,	-
346	Tools, Shop and Garage Equipment	40,243	9,812	94,116	103,928
344	Laboratory Equipment	6,222	391	(429)	(38)
345	Power Operated Equipment	170	389	•	389
346	Communication Equipment	(230,641)	4,540	252,955	257,495
347	Miscellaneous Equipment	8	10		01
348	Other Tangible Plant	-	(124,138)	(1,392,578)	(1,516,717)
TOTAL W	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 2,863,346	\$ 317,831	\$ (942,029)	\$ (624,197)

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

Use () to denote reversal entries.

W-6(a) GROUP

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Total Water

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

ACCT		TNA IQ	SAT VACE AND	COST OF	TOTAI	TA TONA TAG
NO.	ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER	CHARGES	END OF YEAR
				CHARGES	(g-h+i)	(c+ <b>f-j</b> )
(a)	(b)	(g)	(p)	9	9	(K)
301	Organization					(50,034)
302	Franchise					1,090
304	Structures and Improvements	· ·	\$	\$	- -	\$ 305,949
305	Collecting and Impounding Reservoirs	J			,	
306	Lake, River and Other Intakes			i		1
307	Wells and Springs	F				302,206
308	Infiltration Galleries and Tunnels	1			1	
309	Supply Mains	1				(227,091)
310	Power Generation Equipment				1	200
311	Pumping Equipment	13,980			13,980	523,667
320	Water Treatment Equipment					156,041
330	Distribution Reservoirs and Standpipes	•				(105,802)
331	Transmission and Distribution Mains	6,247			6,247	1,135,964
333	Services	2,888			2,888	281,103
334	Meters and Meter Installations	1				525,489
335	Hydrants				1	57,109
336	Backflow Prevention Devices	1			1	405
339	Other Plant Miscellaneous Equipment					85
340	Office Furniture and Equipment					393,983
391	Transportation Equipment				1	254,602
342	Stores Equipment	1			1	
346	Tools, Shop and Garage Equipment				1	144,171
344	Laboratory Equipment				•	6,184
345	Power Operated Equipment				,	558
346	Communication Equipment				1	26,854
347	Miscellaneous Equipment	-				18
348	Other Tangible Plant	-			ı	(1,516,717)
TOTALV	TOTAL WATER ACCIMINATED DEPRECIATION	73 114	·	\$	73 114	\$ 276.034

W-6(b) GROUP

SYSTEM NAME / COUNTY Total Water \_\_\_\_\_\_

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$1,760,946_
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges	W-8(a)	\$ 2,750
Contributions received from Developer or Contractor Agreements in cash or property COA	W-8(b)	296,212
Total Credits		\$298,962_
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$2,059,908

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.
Explain all debits charged to Account 271 during the year below:
Accounting adjustments mandated by the FPSC

SYSTEM NAME / COUNTY Total Water

### WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Connection Fees:  Marion County  Orange County  Pasco County  Pinella County  Seminole County		\$	\$ 350 0 600 0 1,800
Total Credits			\$ 2,750

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

DESCRIPTION	WATER
(a)	(b)
Balance first of year	\$\$
Debits during the year: Accruals charged to Account 272 Other debits (specify): COA	\$ 53,158 119,652
Total debits	\$ 172,809
Credits during the year (specify): COA	\$\$
Total credits	\$1,722
Balance end of year	\$1,472,971

W-8	(a)
GROUP	

SYSTEM NAME / COUNTY Total Water

### WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
Total Credits	<u> </u>	\$

W-8(b) GROUP \_\_\_\_

UTILITY NAME	٠.	:
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SYSTEM NAME / COUNTY: Total Water

### WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS		AMOUNT
(a)	(b)	(c)	(d)		(e)
	Water Sales:				
460	Unmetered Water Revenue			\$	(134,630)
	Metered Water Revenue:				
461.1	Sales to Residential Customers	6,830	6,784	l _	1,872,655_
461.2	Sales to Commercial Customers		-	1 _	227,071
461.3	Sales to Industrial Customers				-
461.4	Sales to Public Authorities				
461.5	Sales Multiple Family Dwellings				
	Total Metered Sales	6,830	6,784	\$_	2,099,726
	Fire Protection Revenue:			l	
462.1	Public Fire Protection			I _	-
462.2	Private Fire Protection				-
	Total Fire Protection Revenue			\$_	
464	Other Sales To Public Authorities			<b>I</b> _	-
465	Sales To Irrigation Customers			l _	<del>-</del>
466	Sales For Resale			l _	•
467	Interdepartmental Sales				_
	Total Water Sales	6,830	6,784	\$_	1,965,096
	Other Water Revenues:			Ï	
469	Guaranteed Revenues (Including Allo	wance for Funds Pruder	ntly Invested or AFPI)	\$	-
470	Forfeited Discounts			┨	(2)
471	Miscellaneous Service Revenues			┨_	315
472	Rents From Water Property -				
473	Interdepartmental Rents -				
474	Other Water Revenues				33,215
	Total Other Water Revenues			\$_	33,528
	Total Water Operating Revenues			\$_	1,998,623

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

W-9 GROUP \_\_\_\_\_

SYSTEM NAME / COUNTY: Total Water

### WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
(a)	(b)	(c)	(u)	
601	Salaries and Wages - Employees	\$ 449,925	\$ 98,984	\$ 26,995
603	Salaries and Wages - Officers,			
000	Directors and Majority Stockholders	29,484		
604	Employee Pensions and Benefits	108,784	23,932	6,526
610	Purchased Water	41,443	41,443	-
710	Purchased Sewer	0	0	
615	Purchased Power	87,457	87,457	
616	Fuel for Power Purchased	-	-	
618	Chemicals	48,460	12,156	
620	Materials and Supplies	96,355	38,542	9,636
631	Contractual Services-Engineering	1,928	12	
632	Contractual Services - Accounting	10,547		
633	Contractual Services - Legal	6,534	-	
634	Contractual Services - Mgt. Fees	-	-	
635	Contractual Services - Testing			
636	Contractual Services - Other	99,217	-	
641	Rental of Building/Real Property	-	-	
642	Rental of Equipment	8	-	-
650	Transportation Expenses	42,565	9,363	2,554
656	Insurance - Vehicle		-	
657	Insurance - General Liability	-		
658	Insurance - Workman's Comp.			
659	Insurance - Other	52,423	11,532	3,146
660	Advertising Expense	474		
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	88,632		
667	Regulatory Commission ExpOther	98,603	-	
668	Water Resource Conservation Exp.		-	
670	Bad Debt Expense	48,605		
675	Miscellaneous Expenses	122,497	-	-
	Total Water Utility Expenses	\$ 1,433,940	\$323,421	\$48,857

W-10(a) GROUP \_\_\_\_\_ **UTILITY NAME:** 

### **UTILITIES, INC. OF FLORIDA**

SYSTEM NAME / COUNTY:

**Total Water** 

	· · · · · · · · · · · · · · · · · · ·	WATER EXPENSE	ACCOUNT MATRIX		
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 98,984 23,932 0 0 0 36,304 0 0 0 0 0 0 0 0 0 0 0 0 0	\$ 26,995 6,526 0 0 0 0 0 0 0 0 0 0 0 0 0	\$ 157,473 38,074 0 0 0 0 40,469 1,916 0 0 0 0 0 14,897 0 0 18,348	\$ 40,493 9,790 0 7,709 0 0 0 0 0 0 0 3,830 0 0 4,718	\$  0 0 0 0 0 0 0 0 0 49,608 0 0 0 0 0 0 0 48,605 61,249	\$ 1 29,484 4 0 0 10,547 6,533 0 0 49,608 0 7 5 0 0 474 0 88,632 98,603
\$180,115	\$39,221	\$ 271,177	\$66,540	\$ 159,462	\$ 345,148

W-10(b) GROUP \_\_\_\_\_

SYSTEM NAME / COUNTY	Marion County

### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 813,036
***	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	309,548
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	158,514
252	Advances for Construction		126
	Subtotal		\$344,848
	Add:		
272	Accumulated Amortization of		
1 2/2	Contributions in Aid of Construction	W-8(a)	\$ 91,046
	Subtotal		\$435,895_
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		14,513
	Other (Specify):		
	WATER RATE BASE		\$450,408_
	WATER OPERATING INCOME	W-3	\$\$
ACHIEVE	ED RATE OF RETURN (Water Operating Income / Water Rate	e Base)	0.29%

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.

W-2	
GROUP	

### SYSTEM NAME / COUNTY Marion County

### WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURR YEA (d)	R
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$ 16	0,248
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		\$16	0,248
401	Operating Expenses	W-10(a)	\$ 11	6,103
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)		<del>7,247</del> <del>(8,092)</del>
	Net Depreciation Expense		\$ 2	9,156
406	Amortization of Utility Plant Acquisition Adjustment	F-7		-
407	Amortization Expense (Other than CIAC)	F-8		
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee			- 2,839
408.11	Property Taxes		1	3,282
408.12	Payroll Taxes		1	7,705
408.13	Other Taxes and Licenses		<del> </del>	7,703
408	Total Taxes Other Than Income		\$ 1	13,827
409.1	Income Taxes			
410.1	Deferred Federal Income Taxes			-
410.11	Deferred State Income Taxes			
411.1	Provision for Deferred Income Taxes - Credit		<b> </b>	
412.1	Investment Tax Credits Deferred to Future Periods			- (101)
412.11	Investment Tax Credits Restored to Operating Income			(131)
	Utility Operating Expenses		\$15	58,955
	Utility Operating Income		\$	1,293
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			102
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	1,396

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Marion County

WATER UTILITY PLANT ACCOUNTS

CURRENT	YEAR	<b>(f</b> )	\$ 581	669	17,205	90,046			27,718		6,456		140,316	33,554	43,601	266,863	132,252	54,421	25,976	916		61,341	23,476		9,6/8	1,470		954	280	(124,767)	\$ 813,036
	RETIREMENTS	(e)	\$			į							7,532			303	1,444								3						\$ 9,279
	<b>ADDITIONS</b>	* (þ)	\$ 262	669	(135)	76,992	•	I	93				20,460	438	342	12,009	23,877	1,469	2	t	-	25,263	1,327	1	5,882	188	-	4,425		(112,263)	\$ 61,330
PREVIOUS	YEAR	(c)	\$ 319		17,341	13,053			27,625		6,456		127,387	33,115	43,260	255,158	109,819	52,952	25,974	916		36,078	22,149		3,796	1,282		(3,471)	280	(12,504)	\$ 769,542
	ACCOUNT NAME	( <b>q</b> )	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
TO V	NO.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	391	342	346	344	345	346	347	348	

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

W-4(a) GROUP\_

UTILITY NAME:

SYSTEM NAME / COUNTY: Marion County

7

	ų	GENERAL	PLANT	(h)	9			ı													37.			61,341	73,4/0	- 0	9,678	1,4/0	-	954	280	(124,767)	\$ (27,568)	
	.4 TRANSMISSION	AND	DISTRIBUTION PLANT	(g)	€9		-	-							1	1000	43,601	266,863	152,252	54,421	25,976	916	1										\$ 524,029	
		WATER	TREATMENT PLANT	(f)	\$		1	-								33,554							1										\$ 33,554	
MATRIX	.2 SOURCE	OF SUPPLY	AND PUMPING PLANT	(e)	\$		17,205	90,046	1		27,718		6,456		140,316								1										\$ 281,741	
WATER UTILITY PLANT MATRIX	<b>-</b> :	INTANGIBLE	PLANT	(d)	\$ 581	669																	,										\$ 1,280	
WATER		CURRENT	YEAR	(c)	\$ 581	669		90,046	1	•	27,718	•	6,456	-	140,316	33,554	43,601	266,863	132,252	54,421	25,976	916	1	61,341	23,476		8/9,6	1,470	ı	954	280	(124,767)	\$ 813,036	
			ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT	
		ACCT.	NO.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	391	342	346	344	345	346	347	348		

**UTILITY NAME:** 

### **UTILITIES, INC. OF FLORIDA**

YEAR OF REPORT 31-Dec-10

SYSTEM NAME / COUNTY Marion County

### BASIS FOR WATER DEPRECIATION CHARGES

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

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

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Marion County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

TOTAL	CREDITS	(q+e)	(£)	123		\$ (28,205)	-		1,171		145		8,002	1,528	2,715	5,704	3,269	2,951	607	29	  -	4	3,229		,    -	C81		20,540	-	(117,198)	(43,259)
	CREDITS *	,	(e)	43		\$ (31,365)		1		-	1	1	798		'	58	303	1			1	37,319	1,552	1	7,488	127		20,340	'	(117,198)	\$ (80,507)
	ACCRUALS		(p)	79	18	\$ 3,160			1,170		145		7,204	1,527	2,715	5,646	2,965	2,951	209	29	1	6,329	1,677		758	58		200	10	'	\$ 37,247
(F)	AT BEGINNING	OF YEAR	(c)	(2,792)	0	\$ 91,359			14,772	-	173	,	64,775	15,378	(11,577)	135,793	40,597	20,883	12,618	19		(13,439)	16,445		(3,112)	644		(20,460)	∞		\$ 362,086
BALANCI		ACCOUNT NAME	( <b>q</b> )	Organization	Franchise	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
	ACCT.	NO.	(a)	301	302	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	391	342	346	344	345	346	347	348	TOTALV

<sup>\*</sup> Specify nature of transaction OTHER CREDITS column (E) \* are due to allocation of UIF plant

W-6(a) GROUP

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Marion County

г		-									_	_			_	_			_	_	_				_		1	1 ~	Ţ	,,
	BALANCE AT END OF YEAR (c+f-k)	(1)	(2,009)		\$ 03,134		15 043	13,743	218	210	31037	14,005	00,601	(8,862)	141,194	42,422	12 27,624	13,220	44	30 200	10,202	C/0,C1	5 134	820	750	10	10	(117 108)	(11/,130,	\$ 309,548
r'D)	TOTAL CHARGES (g-h+i)	(Û)			-		1	1			001.0	7557		-	303	1,444	1	'		1	-						-		1	\$ 9,279
ECIATION (CON	COST OF REMOVAL AND OTHER CHARGES	(j)																												· ·
OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)	SALVAGE AND INSURANCE	(h)																												· •
IN WATER ACCI	PLANT RETIRED	(g)			.		,	•		-		7,532	-	:	303	1,444	,			ı		1	-	-	1	-		,	1	\$ 9,279
ANALYSIS OF ENTRIES	ACCOUNT NAME	(b)	Organization	Franchise		Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
	ACCT. NO.	( <b>a</b> )	301	302	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	391	342	346	344	345	346	347	348	TOTAL

W-6(b) GROUP\_

SYSTEM NAME / COUNTY Marion County

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$158,164_
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or  Contractor Agreements in cash or property	W-8(a) W-8(b)	\$350
Total Credits		\$350_
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$158,514

	If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined
	Explain all debits charged to Account 271 during the year below:
-	

SYSTEM NAME / COUNTY Marion County

### WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
CONNECTION FEES			\$
Total Credits			\$350

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

DESCRIPTION	1	VATER
(a)		(b)
Balance first of year	\$	84,677
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$	8,092
Total debits	\$	8,092
Credits during the year (specify): COA	\$	1,722
Total credits	\$	1,722
Balance end of year	\$	91,046

W-8(a) GROUP \_\_\_\_\_ SYSTEM NAME / COUNTY Marion County

### WATER CIAC SCHEDULE "B"

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

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

UT	TT.T	TY	NA	ME:

SYSTEM NAME / COUNTY: Marion County

### WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b)	(c)	( <b>d</b> )	(e)
(u)	Water Sales:			
460	Unmetered Water Revenue	i		\$
100	Metered Water Revenue:			
461.1	Sales to Residential Customers	529	524	137,729
461.2	Sales to Commercial Customers			21,084
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			_
401.5	Bules Manaple Lanning B Wennings			
	Total Metered Sales	529	524	\$ 158,813
	Fire Destruction Designation			
460.1	Fire Protection Revenue:			<u>.</u>
462.1	Public Fire Protection Private Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			\$
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			<u> </u>
	Total Water Sales	529	524	\$158,813_
· · · · · · · · · · · · · · · · · · ·	Other Water Revenues:			
469	Guaranteed Revenues (Including All	owance for Funds Prud	lently Invested or AFP	\$
470	Forfeited Discounts			
471				
472				
473	Interdepartmental Rents			
474	Other Water Revenues			1,435
	Total Other Water Revenues			\$1,435_
Total Water Operating Revenues			\$160,248	

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

### SYSTEM NAME / COUNTY Marion County

### WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)		CURRENT YEAR (c)		.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
(a)	(0)	<del> </del>	(6)	t	(4)	(-)
601	Salaries and Wages - Employees	\$	20,767	ŀ	\$ 4,569	\$ 1,246
	Salaries and Wages - Officers,	1 -		ı		
603	Directors and Majority Stockholders		2,274	۱		
604	Employee Pensions and Benefits	1 -	8,341	ı	1,835	500
610	Purchased Water	1 -	_	ı		
		1 -		ı		
615	Purchased Power	1 '	17,260	١	17,260	
616	Fuel for Power Purchased	1 :		ı		
618	Chemicals	1 -	2,026	I	2,026	
620	Materials and Supplies	1 '	16,333	l	6,533	1,633
631	Contractual Services-Engineering	1 '	2			
632	Contractual Services - Accounting	1	813	ı		
633	Contractual Services - Legal	1	335	١		
634	Contractual Services - Mgt. Fees	1	-	ı		
635	Contractual Services - Testing	1	-	ı		
636	Contractual Services - Other	1	8,056	ı		
641	Rental of Building/Real Property	1		ı		
642	Rental of Equipment	1	1	١		
650	Transportation Expenses	1	3,138	ı	690	188
656	Insurance - Vehicle	1	_	ı		
657	Insurance - General Liability	1	-	١		
658	Insurance - Workman's Comp.	1	-	ı		
659	Insurance - Other	1	4,043	ı	889	243
660	Advertising Expense	1	6	ı	. TE	
	Regulatory Commission Expenses	1		١		
666	- Amortization of Rate Case Expense		6,849			
667	Regulatory Commission ExpOther	]	7,619			
668	Water Resource Conservation Exp.	]	-			
670	Bad Debt Expense		2,273			
675	Miscellaneous Expenses		15,968			
	Total Water Utility Expenses	\$	116,103		\$ 33,802	\$3,810

UTILITY NAME:

#### **UTILITIES, INC. OF FLORIDA**

SYSTEM NAME / COUNTY:

**Marion County** 

		WATER EXPENSE	E ACCOUNT MATRIX		
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 4,569 1,835 	\$ 1,246 500 188	5 7,268 2,919 6,860 2 1,098	1,869  751  1,307  282	4,028	\$
\$ 7,983	\$	\$ 19,562	\$4,573	\$ 14,285	\$ 29,911

## SYSTEM NAME / COUNTY GOLDEN HILLS / CROWNWOOD / MARION

#### PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's) [ (b)+(c)-(d) ] (e)	*WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	(0)	4.458	0.084	4.374	3.625
February		3.337	0.253	3.084	2.788
March		3.804	0.099	3.705	3.264
April		5.103	0.102	5.001	4.565
May		5.388	0.088	5.300	4.788
June		5.660	0.069	5.591	4.769
July		5.224	0.088	5.136	4.733
August		4.418	0.031	4.387	3.835
September		4.950	0.051	4.900	4.263
October		5.414	0.021	5.393	4.892
November		4.970	0.034	4.936	4.175
December		4.811	0.068	4.743	4.030
Total for Year		57.537	0.988	56.549	49.727
If water is Vendo	purchased for resa	nents, etc. as provide ale, indicate the fo	ed by year end summan ollowing:	ry.	
NOTE: V	Vater is supplied to	Crownwood wat	er system, owned by	s of such utilities below Utilities, Inc. of Florure is included in aborate	ida, from Golden Hills

Based on 16 hrs/day

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

#### **UTILITY NAME:**

#### **UTILITIES, INC. OF FLORIDA**

### SYSTEM NAME / COUNTY GOLDEN HILLS / CROWNWOOD / MARION

#### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

**UTILITY NAME:** 

#### UTILITIES, INC. OF FLORIDA

**SYSTEM NAME / COUNTY:** 

GOLDEN HILLS / CROWNWOOD / MARION

**COMBINED** 

## CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBE OF METER EQUIVALENTS (c x d) (e)
()		1.0	105	105
Residential 5/8"		1.0	391	978
Residential 1"		2.5	21	$\frac{-\frac{778}{21}}{21}$
5/8"	Displacement	1.0		$\frac{21}{0}$
3/4"	Displacement	1.5	7	18
1"	Displacement	2.5		10
1 1/2"	Displacement or Turbine	5.0	2	8
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		$\frac{0}{0}$
3"	Compound	16.0		$\frac{0}{0}$
3"	Turbine	17.5	·	25
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		C
	1	Total Water Syst	em Meter Equivalen	ts 1,164

## CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of	one water equivalent residential connection (ERC).
Use one of the following methods:	11.1. County annualing 12 months, divide the total ann

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

ERC Calculation:			
	49.727/365/350=389 ERC's		

W-13 Combined
GROUP \_\_\_\_
SYSTEM Golden Hills/Crownwood

YEAR OF REPORT 31-Dec-10

## SYSTEM NAME / COUNTY GOLDEN HILLS / CROWNWOOD / MARION

#### OTHER WATER SYSTEM INFORMATION

	Furnish information below for each system. A separate page should be supplied where necessary.
1. Pre	sent ERC's * the system can efficiently serve857
2. Ma	ximum number of ERCs * which can be served857
3. Pre	sent system connection capacity (in ERCs *) using existing lines857
4. Fut	ture connection capacity (in ERCs *) upon service area buildout857
5. Est	imated annual increase in ERCs *1
6. Is t	the utility required to have fire flow capacity? Yes  If so, how much capacity is required? 500 gpm
7. Atı	tach a description of the fire fighting facilities. Fire hydrants throughout the system.
8. De None	escribe any plans and estimated completion dates for any enlargements or improvements of this system.
	the present system does not meet the requirements of DEP rules:  a. Attach a description of the plant upgrade necessary to meet the DEP rules.
	b. Have these plans been approved by DEP?N/A
	c. When will construction begin? N/A
	d. Attach plans for funding the required upgrading.
	e. Is this system under any Consent Order with DEP?
11. D	pepartment of Environmental Protection ID #6424076
	Vater Management District Consumptive Use Permit #

W-14
GROUP \_\_\_\_
SYSTEM Golden Hills/Crownwood

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

SYSTEM NAME / COUNTY: Orange County

#### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 385,441
101	Less: Nonused and Useful Plant (1)		140.440
108	Accumulated Depreciation	W-6(b)	148,440
110	Accumulated Amortization		(2.7(5)
271	Contributions In Aid of Construction	W-7	(3,765)
252	Advances for Construction		73
	Subtotal		\$\$
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 26,231
	Subtotal		\$ 266,924
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		12,400
	Other (Specify):		
	WATER RATE BASE		\$\$279,324
	WATER OPERATING INCOME	W-3	\$(42,017)
RN (Water (	Operating Income / Water Rate Base)		-15.04%

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

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

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

W-2	
GROUP	

#### SYSTEM NAME / COUNTY Orange County

#### WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 104,173
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$104,173
401	Operating Expenses	W-10(a)	\$ 99,200
403	Depreciation Expense  Less: Amortization of CIAC	W-6(a) W-8(a)	20,992 2,542
			00.504
	Net Depreciation Expense		\$ 23,534
406	Amortization of Utility Plant Acquisition Adjustment		
407	Amortization Expense (Other than CIAC)	F-8	-
408.1 408.11 408.12 408.13 408 409.1 410.1 410.11 411.1 412.1 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses  Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Incom Utility Operating Expenses	e	\$ 23,532 (76) \$ 146,190
	Utility Operating Income		\$ (42,017)
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		<u> </u>
414	Gains (losses) From Disposition of Utility Property		59
420	Allowance for Funds Used During Construction	<u> </u>	-
	Total Utility Operating Income		\$ (41,958)

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Orange County

WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	* ADDITIONS *	RETIREMENTS	YEAR
(g)	(b)	(c)	(d) *	(e)	)   
301	Organization	\$ 7,267	\$ 151	\$	\$ 7,418
302	Franchises		405		402
303	Land and Land Rights	151	(6L)		71
304	Structures and Improvements	79,603	41,419		121,022
305	Collecting and Impounding Reservoirs		-		
306	Lake, River and Other Intakes				
307	Wells and Springs	19,452	6		19,461
308	Infiltration Galleries and Tunnels		•		
309	Supply Mains	1	1		
310	Power Generation Equipment				
311	Pumping Equipment	(0)	4,792		4,792
320	Water Treatment Equipment	34	9		40
330	Distribution Reservoirs and Standpipes	3,766	(5)		3,761
331	Transmission and Distribution Mains	85,201	1,707		86,907
333	Services	27,238	1,216		28,453
334	Meters and Meter Installations	51,461	197		51,657
335	Hydrants	(2)	-		(T)
336	Backflow Prevention Devices		•		
339	Other Plant Miscellaneous Equipment		-		
340	Office Furniture and Equipment	20,389	14,308		34,697
391	Transportation Equipment	12,880	623		13,502
342	Stores Equipment		,		
346	Tools, Shop and Garage Equipment	61,763	3,404		65,166
344	Laboratory Equipment	•	108		108
345	Power Operated Equipment	'	•		
346	Communication Equipment	17,485	2,567		20,052
347	Miscellaneous Equipment	,			
348	Other Tangible Plant	(7,501)	(64,569)		(72,070)
	TOTAL WATER PLANT	\$ 379,185	\$ 6,256	· ·	\$ 385,441

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

W-4(a) GROUP

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Orange County

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l.	ŋ	GENERAL	PLANT	æ	\$		-	1															207.10	34,697	200,61	791 59	001,00	001	- 2000	70,02	- 000	(12,0/0)	\$ 61,455
	A TRANSMISSION	AND	DISTRIBUTION	(g)	\$		1	•							•	1,700	3,761	86,907	28,453	1,69,15			,										\$ 170,778
	٠,	WATER	TREATMENT	FLAINI	\$		1	-							,	40				17			•										\$ 40
MATRIX	2 SOURCE	OF SUPPLY	AND PUMPING	FLANI (e)	\$		71	121,022	,		19,461				4,792								•										\$ 145,347
WATER UTILITY PLANT MATRIX	<b>-:</b>	INTANGIBLE	PLANT	5	\$ 7,418	402																	-										\$ 7,820
WATE		CURRENT	YEAR	3	\$ 7.418		71	121,022	•	-	19,461		1		4,792	40	3,761	86,907	28,453	51,657	(1)	,	-	34,697	13,502	-	65,166	108	-	20,052		(72,070)	\$ 385,441
			ACCOUNT NAME	3	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
		ACCT.	Š.	3	g) [9	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	391	342	346	344	345	346	347	348	

W-4(b) GROUP

SYSTEM NAME / COUNTY Orange County

#### BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE NET	DEPRECIATION RATE APPLIED
		SERVICE	NE I SALVAGE IN	IN PERCENT
ACCT.		LIFE IN		(100% - d)/c
NO.	ACCOUNT NAME	YEARS	PERCENT	1 ' '
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements			3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			2.86%
310	Power Generation Equipment			5.00%
311	Pumping Equipment			5.00%
320	Water Treatment Equipment			4.55%
330	Distribution Reservoirs and Standpipes			2.70%
331	Transmission and Distribution Mains			2.33%
333	Services			2.50%
334	Meters and Meter Installations			5.00%
335	Hydrants			2.22%
336	Backflow Prevention Devices			6.67%
339	Other Plant Miscellaneous Equipment			5.56%
340	Office Furniture and Equipment			6.67%
341	Transportation Equipment			5-10%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			6.25%
344	Laboratory Equipment			6.67%
345	Power Operated Equipment			8.33%
346	Communication Equipment			10.00%
347	Miscellaneous Equipment			2.00%
348	Other Tangible Plant			10.00%
Water	Plant Composite Depreciation Rate *			

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

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Orange County

TATION	CREDITS	(d+e) (f)	29		\$ (14,357)	,	1 030	1,039	'		- 1	677,1	100	701	750,7	80/	1,330		1	25 100	1 753	1,100	8 477	23.5	70	13 804	13,074	(804 23)	(07,400)	\$ (25,621)
CIATION	OTHER CREDITS *	(e)	25		\$ (18,280)	-	-		•		7.007	459		-	33	,		0		, 10	415,12	/ 00/	1 341	73	C	11 020	070,11	1007	(07,408)	\$ (46,613)
MULATED DEPRE	ACCRUALS	Ð	4	10	\$ 3,923			1,039		-	1	0//	28	102	2,023	708	1,556		'	- 0	3,6/1	7/6	4 001	4,001	×	, 000	7,000		,	\$ 20,992
IN WATER ACCU	BALANCE AT BEGINNING	OF YEAR	(14.302)	0	\$ 32,155			5,549				4,437	191	788	44,954	12,515	37,116	19			(7,815)	9,563	100	42,117			6,198			\$ 174,061
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(b)	Franchise	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION \$
;	CCT	NO.	(g)	302	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	391	342	346	344	345	346	347	348	POTAL

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

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Orange County

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				COST OF		
ACCT.		PLANT	SALVAGE AND	REMOVAL	TOTAL	BALANCE AT
NO.	ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER	CHARGES	END OF YEAR
				CHARGES	(g-h+i)	(c+1-k)
(a)	(b)	(g)	(F)	(j)	Ð	(I)
301	Organization					(14,273)
302	Franchise					
304	Structures and Improvements	- \$	\$	8	-	\$ 17,798
305	Collecting and Impounding Reservoirs				1	
306	Lake, River and Other Intakes	•			1	
307	Wells and Springs	t			-	6,589
308	Infiltration Galleries and Tunnels	-				
309	Supply Mains	•			,	
310	Power Generation Equipment	-			-	
311	Pumping Equipment				1	3,666
320	Water Treatment Equipment	1				826
330	Distribution Reservoirs and Standpipes	1			1	068
331	Transmission and Distribution Mains	1			1	47,010
333	Services	'			1	13,224
334	Meters and Meter Installations	1				38,672
335	Hydrants	-			1	61
336	Backflow Prevention Devices	•			-	
339	Other Plant Miscellaneous Equipment	•			•	
340	Office Furniture and Equipment	-			1	5/5/1
391	Transportation Equipment				1	515,11
342	Stores Equipment	,				000
346	Tools, Shop and Garage Equipment				-	90,039
344	Laboratory Equipment	1				79
345	Power Operated Equipment				1	-
346	Communication Equipment	-			-	20,092
347	Miscellaneous Equipment	,				
348	Other Tangible Plant	-			- 1	(67,408)
TOTAL	TOTAL WATER ACCUMULATED DEPRECIATION	, \$	- -	-	\$	\$ 148,440

W-6(b) GROUP

SYSTEM NAME / COUNTY Orange County

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$(46,633)
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges	W-8(a)	\$
Contributions received from Developer or Contractor Agreements in cash or property COA	W-8(b)	42,868
Total Credits		\$42,868_
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ (3,765)

If any prepaid	d CIAC has beer	collected, pre	ovide a suppo	orting schedul	e showing how	w the amount is	determined
Explain all de	ebits charged to	Account 271	during the ye	ar below:			
	···						
<del></del>	-						
						W	
		,					
				40			

SYSTEM NAME / COUNTY Orange County

#### WATER CIAC SCHEDULE "A"

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

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

# ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$\$
Debits during the year: Accruals charged to Account 272 Other debits (specify): COA	\$ (2,542)
Total debits	\$
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$

W-8	(a)
GROUP	

SYSTEM NAME / COUNTY Orange County

#### WATER CIAC SCHEDULE "B"

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

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

W-8	(b)
GROUP.	

SYSTEM NAME / COUNTY: Orange County

#### WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)	
	Water Sales:				
460	Unmetered Water Revenue			\$	
	Metered Water Revenue:				
461.1	Sales to Residential Customers	308	302	100,717	
461.2	Sales to Commercial Customers			399	
461.3	Sales to Industrial Customers			-	
461.4	Sales to Public Authorities			-	
461.5	Sales Multiple Family Dwellings			-	
	Total Metered Sales	308	302	\$101,116_	
	Fire Protection Revenue:				
462.1	Public Fire Protection				
462.2	Private Fire Protection			-	
	Total Fire Protection Revenue			\$	
464	Other Sales To Public Authorities				
465	Sales To Irrigation Customers				
466	Sales For Resale				
467	Interdepartmental Sales			_	
	Total Water Sales	308	302	\$ 101,116	
	Other Water Revenues:				
469	Guaranteed Revenues (Including A	Allowance for Funds Pr	udently Invested or AFP	<u> </u>	
470	Forfeited Discounts				
471	Miscellaneous Service Revenues				
472	Rents From Water Property			_	
473	Interdepartmental Rents				
474	Other Water Revenues			3,057	
	Total Other Water Revenues				
	Total Water Operating Revenues			\$ 104,173	

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

SYSTEM NAME / COUNTY : Orange County

#### WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 25,958	\$5,711_	\$1,557_
	Salaries and Wages - Officers,			
603	Directors and Majority Stockholders	1,319		
604	Employee Pensions and Benefits	4,838	1,064	290
610	Purchased Water	41,923	41,923	
	Purchased Sewer Treatment			
615	Purchased Power			
616	Fuel for Power Purchased			
618	Chemicals	73		
620	Materials and Supplies	2,346	938	235
631	Contractual Services-Engineering	1		
632	Contractual Services - Accounting	472		
633	Contractual Services - Legal	194		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	2,850		
641	Rental of Building/Real Property	-		
642	Rental of Equipment	0		
650	Transportation Expenses	1,820	400	109
656	Insurance - Vehicle	-		
657	Insurance - General Liability	-		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	2,346	516	141
660	Advertising Expense	4		
	Regulatory Commission Expenses			4
666	- Amortization of Rate Case Expense	3,939	365	
667	Regulatory Commission ExpOther	4,383		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	3,047		
675	Miscellaneous Expenses	3,686		
	Total Water Utility Expenses	\$99,200	\$50,552_	\$

**UTILITY NAME:** 

#### **UTILITIES, INC. OF FLORIDA**

**SYSTEM NAME / COUNTY:** 

**Orange County** 

		WATER EXPENSE	E ACCOUNT MATRIX		
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 5,711 1,064 73 400	\$ 1,557 290 109	\$ 9,085 1,693 985 1 637 821	\$ 2,336 435 188 164	1,425	\$  1,319 2  472 194  0 1,425  0 1  3,939 4,383  1,843
\$ 7,764	\$\$	\$13,222	\$3,333	\$6,315	\$ 13,582

#### UTILITY NAME: <u>UTILITIES, INC. OF FLORIDA</u>

#### SYSTEM NAME / COUNTY CRESCENT HEIGHTS / ORANGE

#### PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	F	WATER URCHASED OR RESALE Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January	Т	1.440		0.000	1.440	1.422
February		1.293	0.000	0.000	1.293	1.276
March		1.647	0.000	0.000	1.647	1.520
April		1.784		0.000	1.784	1.614
May		1.769	0.000	0.000	1.769	1.700
June		1.896		0.000	1.896	1.633
July		1.865		0.015	1.850	1.808
August		1.921		0.000	1.921	1.678
September		1.739		0.000	1.739	1.691
October		1.648		0.000	1.648	1.683
November	Ц	1.717		0.000	1.717	1.507
December	Ц	1.561	0.000	0.002	1.559	1.491
Total for Year	=	20.280	0.000	0.017	20.262	19.023
If water is purchased for resale, indicate the following:  Vendor Orlando Utilities Commision  Point of delivery 2 each Amelia & John (6"), Powers & Robinson (2")						
If water is sold to other water utilities for redistribution, list names of such utilities below:  None						

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

UTILITY NAME:

#### **UTILITIES, INC. OF FLORIDA**

#### SYSTEM NAME / COUNTY <u>CRESCENT HEIGHTS / ORANGE</u>

#### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12
GROUP \_\_\_\_
SYSTEM Crescent Heights

**SYSTEM NAME / COUNTY:** 

CRESCENT HEIGHTS / ORANGE

#### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
	1.0	280	280
Dianlessment	<del></del>		3
		1	3
		<del></del>	
	30.0		
	50.0		
Turbine	62.5		
Compound	80.0		
	90.0		
	115.0		
Turbine	145.0		
Turbine	215.0		
	Displacement Displacement Displacement Displacement Displacement or Turbine Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound Turbine Compound	TYPE OF METER (b)         FACTOR (c)           (b)         1.0           1.0         1.0           Displacement         1.5           Displacement         2.5           Displacement or Turbine         5.0           Displacement, Compound or Turbine         8.0           Displacement         15.0           Compound         16.0           Turbine         17.5           Displacement or Compound         25.0           Turbine         30.0           Displacement or Compound         50.0           Turbine         62.5           Compound         80.0           Turbine         90.0           Compound         115.0           Turbine         145.0	TYPE OF METER (b)         EQUIVALENT FACTOR (c)         OF METERS (d)           Displacement (Displacement Displacement (Displacement Or Turbine Displacement (Displacement Or Turbine (Displacement Or Turbine (Displacement Or Turbine (Displacement Or Turbine (Displacement Or Turbine (Displacement Or Turbine (Displacement Or Compound (Displa

#### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

EPC = (Total SER gallons sold (Omit 000) / 365 days / 350 gallons per di

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

19.023/365/350=150 ERC's

ERC Calculation:

W-13
GROUP \_\_\_\_
SYSTEM Crescent Heights

#### SYSTEM NAME / COUNTY CRESCENT HEIGHTS / ORANGE

#### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. N/A - Bulk Interconnect with Orlando Utilities Commission
2. Maximum number of ERCs * which can be served. N/A Bulk Interconnect with Orlando Utilities Commission
3. Present system connection capacity (in ERCs *) using existing lines. N/A Bulk Interconnect w/Orlando Utilities Commission
4. Future connection capacity (in ERCs *) upon service area buildout. N/A Bulk Interconnect w/Orlando Utilities Commission
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity?No
7. Attach a description of the fire fighting facilities. Two (2) hydrants interconnected with OUC
8. Describe any plans and estimated completion dates for any enlargements or improvements of this systemNone
9. When did the company last file a capacity analysis report with the DEP?
10. If the present system does not meet the requirements of DEP rules:
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?
11. Department of Environmental Protection ID # 3480255
12. Water Management District Consumptive Use Permit # N/A
a. Is the system in compliance with the requirements of the CUP?N/A
b. If not, what are the utility's plans to gain compliance?N/A

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

#### UTILITY NAME: <u>UTILITIES, INC. OF FLORIDA</u>

#### SYSTEM NAME / COUNTY <u>DAVIS SHORES / ORANGE</u>

#### PUMPING AND PURCHASED WATER STATISTICS

		FINISHED	WATER USED	TOTAL WATER		
	WATER	WATER	FOR LINE	PUMPED AND	WATER SOLD	
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	ТО	
	FOR RESALE	FROM WELLS	<b>FIGHTING</b>	( Omit 000's )	CUSTOMERS	
MONTH	( Omit 000's )	(Omit 000's)	FIRES, ETC.	[ (b)+(c)-(d) ]	( Omit 000's )	
(a)	(b)	(c)	(d)	(e)	<b>(f)</b>	
January	0.280	0.000	0.000	0.280	0.260	
February	0.208	0.000	0.000	0.208	0.230	
March	0.303	0.000	0.000	0.303	0.295	
April	0.306	0.000	0.000	0.306	0.315	
May	0.359	0.000	0.000	0.359	0.387	
June	0.381	0.000	0.000	0.381	0.361	
July	0.316		0.000	0.316	0.334	
August	0.364	0.000	0.000	0.364	0.345	
September	0.332	0.000	0.000	0.332	0.329	
October	0.395	0.000	0.002	0.393	0.433	
November	0.324	0.000	0.000	0.324	0.304	
December	0.273	0.000	0.000	0.273	0.276	
Total						
for Year	3.841	0.000	0.002	3.838	3.868	
Vendor	If water is purchased for resale, indicate the following:  Vendor Orange County Utilities  Point of delivery					
If water is sold to other water utilities for redistribution, list names of such utilities below:  None						

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

#### SYSTEM NAME / COUNTY DAVIS SHORES / ORANGE

#### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

**SYSTEM NAME / COUNTY:** 

#### **DAVIS SHORES / ORANGE**

#### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential **		1.0	44	44
5/8"	Displacement	1.0		0
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5	<del></del>	0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
** includes 11" meter		ļ	m Meter Equivalents	

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

ERC Calculation:		
	3.868/365/350=30 ERC's	

YEAR OF REPORT 31-Dec-10

**SYSTEM NAME / COUNTY:** 

#### **DAVIS SHORES / ORANGE**

#### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
Present ERC's * the system can efficiently serve. N/A Bulk Interconnect with Orange County Utilities
2. Maximum number of ERCs * which can be served. N/A - Bulk Interconnect with Orange County Utilities
3. Present system connection capacity (in ERCs *) using existing lines. N/A - Bulk Interconnect w/ Orange County Utilities
4. Future connection capacity (in ERCs *) upon service area buildout. N/A Bulk Interconnect w/Orange County Utilities
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? No  If so, how much capacity is required?
7. Attach a description of the fire fighting facilities. <u>N/A</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system
9. When did the company last file a capacity analysis report with the DEP?
10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?N/A
c. When will construction begin? N/A
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP?No
11. Department of Environmental Protection ID #3480272
12. Water Management District Consumptive Use Permit # N/A
a. Is the system in compliance with the requirements of the CUP?N/A
b. If not, what are the utility's plans to gain compliance?N/A

W-14
GROUP \_\_\_\_
SYSTEM Davis Shores

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

#### **UTILITY NAME:**

#### **UTILITIES, INC. OF FLORIDA**

SYSTEM NAME / COUNTY: Pasco County

#### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 4,149,484
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	632,550
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	693,269
252	Advances for Construction		703
	Subtotal		\$2,822,962_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 491,659
	Subtotal		\$3,314,622_
	Plus or Minus:	<b>**</b>	
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		78,061
	Other (Specify):		
	WATER RATE BASE		\$3,392,683_
	WATER OPERATING INCOME	W-3	\$30,223_
RN (Water O	perating Income / Water Rate Base)		0.89%

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.

W-2	
GROUP	

#### UTILITY NAME: <u>UTILITIES, INC. OF FLORIDA</u>

SYSTEM NAME / COUNTY: Pasco County

#### WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	(	CURRENT YEAR (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$_	926,751
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		\$	926,751
401	Operating Expenses	W-10(a)	\$	624,490
403	Depreciation Expense  Less: Amortization of CIAC	W-6(a) W-8(a)	_	180,904 (15,848)
	Net Depreciation Expense		\$	165,057
406	Amortization of Utility Plant Acquisition Adjustment	F-7	┨_	<del>-</del>
407	Amortization Expense (Other than CIAC)	F-8	<del> </del>	-
408.1 408.11 408.12 408.13 408 409.1 410.1 410.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses  Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes		\$	46,066 18,333 43,315 107,714
411.1	Provision for Deferred Income Taxes - Credit			
412.1	Investment Tax Credits Deferred to Future Periods		1 —	
412.11	Investment Tax Credits Restored to Operating Income		1 -	(733)
	Utility Operating Expenses		\$_	896,528
	Utility Operating Income		\$	30,223
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			568
420	Allowance for Funds Used During Construction			-
	Total Utility Operating Income		\$	30,792

SYSTEM NAME / COUNTY: Pasco County

UTILITY NAME:

	CURRENT	(f)	\$ 1,201	9,344	1,021	289,244		0.000	349,232	27 111	411,/0/	1,312	767,517	183,639	346,134	1,196,314	495,244	361,813	11,611	90/	200 501	360,384	150,050	20.742	39,743	1,639	1,008	10,019	423	(073,118)	\$ 4,149,484	
	RETIREMENTS	(e)	\$									0.75	2,468			4,602	596														\$ 10,665	
ACCOUNTS	ADDITIONS	* (b)	\$ 1,579	3,779	(757)	401,221	     		283	1			57,825	4,070	896	32,086	4,225	4,682	12	706		140,843	7,112		33,456	1,048	1,068	24,707		(625,740)	\$ 93,172	
WATER UTILITY PLANT ACCOUNTS	PREVIOUS	(c)	\$ (378)	5,566	1,778	188,023			348,949		411,767	1,312	160,935	181,569	345,166	1,168,830	491,614	357,133	71,799			219,742	123,737		6,286	791		(14,688)	423	(3,378)	\$ 4,066,977	
WATE	AMAIN THIRDSOA	ACCOUNT NAME (b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT	
	ACCT.	. (g	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	391	342	346	344	345	346	347	348		

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

W-4(a) GROUP

UTILITY NAME:

SYSTEM NAME / COUNTY: Pasco County

WATER UTILITY PLANT MATRIX

				WINT WIN			
			۳.	.5	ε.	4.	λi
				SOURCE		TRANSMISSION	
ACCT.		CURRENT	INTANGIBLE	OF SUPPLY	WATER	AND	GENERAL
NO.	ACCOUNT NAME	YEAR	PLANT	AND PUMPING	TREATMENT	DISTRIBUTION	PLANT
				PLANT	PLANT	PLANT	
(a)	(p)	(c)	(p)	(e)	(f)	. <b>(g</b> )	( <b>h</b> )
301	Organization	\$ 1,201	\$ 1,201	\$	\$	\$	\$
302	Franchises	9,344	9,344				
303	Land and Land Rights	1,021		1,021	1	1	•
304	Structures and Improvements	589,244		589,244	-	•	-
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes	,		1			
307	Wells and Springs	349,232		349,232			
308	Infiltration Galleries and Tunnels			•			
309	Supply Mains	411,767		411,767			
310	Power Generation Equipment	1,312		1,312			
311	Pumping Equipment	213,292		213,292	1	-	
320	Water Treatment Equipment	185,639			185,639		
330	Distribution Reservoirs and Standpipes	346,134				346,134	
331	Transmission and Distribution Mains	1,196,314				1,196,314	
333	Services	495,244				495,244	
334	Meters and Meter Installations	361,815				361,815	
335	Hydrants	71,811				71,811	
336	Backflow Prevention Devices	902				200	
336	Other Plant Miscellaneous Equipment	•	1		1	1	
340	Office Furniture and Equipment	360,584					360,584
391	Transportation Equipment	130,850					130,850
342	Stores Equipment	,					ı
346	Tools, Shop and Garage Equipment	39,743					39,743
344	Laboratory Equipment	1,839					1,839
345	Power Operated Equipment	1,068					1,068
346	Communication Equipment	10,019					10,019
347	Miscellaneous Equipment	423					423
348	Other Tangible Plant	(629,118)					(629,118)
	TOTAL WATER PLANT	\$ 4,149,484	\$ 10,545	\$ 1,565,869	\$ 185,639	\$ 2,472,023	\$ (84,592)

W-4(b) GROUP

SYSTEM NAME / COUNTY	Pasco County
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#### **BASIS FOR WATER DEPRECIATION CHARGES**

ACCT.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c
(a)	(b)	(c)	( <b>d</b> )	(e)
304	Structures and Improvements			3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			2.86%
310	Power Generation Equipment			5.00%
311	Pumping Equipment			5.00%
320	Water Treatment Equipment			4.55%
330	Distribution Reservoirs and Standpipes			2.70%
331	Transmission and Distribution Mains			2.33%
333	Services			2.50%
334	Meters and Meter Installations			5.00%
335	Hydrants			2.22%
336	Backflow Prevention Devices			6.67%
339	Other Plant Miscellaneous Equipment			5.56%
340	Office Furniture and Equipment			6.67%
341	Transportation Equipment			5-10%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			6.25%
344	Laboratory Equipment			6.67%
345	Power Operated Equipment			8.33%
346	Communication Equipment			10.00%
347	Miscellaneous Equipment			2.00%
348	Other Tangible Plant	<del></del>		10.00%
Water I	Plant Composite Depreciation Rate *			

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

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Pasco County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

	ANALISIS OF ENTINES IN WATER ACCOMOLATED DEI MECLATION	DATANCE	TOLATED DEL NE	OTUED	TOTAI
ACCT.		AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
NO.	ACCOUNT NAME	OF YEAR			(d+e)
(a)	(p)	(c)	(d)	(e)	(f)
301	Organization	26,661	918	241	1,159
302	Franchise	314	235	138	373
304	Structures and Improvements	\$ 266,443	\$ 18,475	\$ (175,307)	\$ (156,832)
305	Collecting and Impounding Reservoirs			1	
306	Lake, River and Other Intakes			-	•
307	Wells and Springs	120,418	13,026	7	13,033
308	Infiltration Galleries and Tunnels	•			
309	Supply Mains	(237,808)	10,227	-	10,227
310	Power Generation Equipment	73	99	-	99
311	Pumping Equipment	138,101	13,684	4,450	18,134
320	Water Treatment Equipment	41,846	8,817	9	8,823
330	Distribution Reservoirs and Standpipes	(43,086)	9,307	'	9,307
331	Transmission and Distribution Mains	341,738	29,425	324	29,749
333	Services	80,571	11,890		11,890
334	Meters and Meter Installations	215,140	14,006		14,006
335	Hydrants	28,377	1,572	1	1,572
336	Backflow Prevention Devices		24	,	24
339	Other Plant Miscellaneous Equipment		1	1	1
340	Office Furniture and Equipment	(72,403)	35,707	208,109	243,816
391	Transportation Equipment	91,870	9,364	8,422	17,786
342	Stores Equipment				
346	Tools, Shop and Garage Equipment	23,161	2,881	41,804	44,685
344	Laboratory Equipment	138	110	402	819
345	Power Operated Equipment	-	58	,	58
346	Communication Equipment	(108,537)	1,116	113,635	114,750
347	Miscellaneous Equipment			1	
348	Other Tangible Plant		1	(653,244)	(653,244)
TOTAL	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 913,016	\$ 180,904	\$ (450,705)	\$ (269,801)

<sup>\*</sup> Specify nature of transaction OTHER CREDITS column (E) \* are due to allocation of UIF plant

W-6(a) GROUP\_ YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Pasco County

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

					\\ \	
ACCT.		PLANT	SALVAGE AND	COST OF REMOVAL	TOTAL	BALANCE AT
NO.	ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER	CHARGES	END OF YEAR
				CHARGES	(g-h+i)	(c+f-k)
(a)	( <b>p</b> )	(g)	(h)	(i)	(j)	(I)
301	Organization					27,820
302	Franchise					289
304	Structures and Improvements	- - -	€	\$	\$	\$ 109,611
305	Collecting and Impounding Reservoirs	1			1	
306	Lake, River and Other Intakes	,				
307	Wells and Springs	,			,	133,450
308	Infiltration Galleries and Tunnels	,				
608	Supply Mains	,				(227,581)
310	Power Generation Equipment	1				138
311	Pumping Equipment	5,468			5,468	150,767
320	Water Treatment Equipment	,			•	699'05
330	Distribution Reservoirs and Standpipes				1	(33,779)
331	Transmission and Distribution Mains	4,602			4,602	366,885
333	Services	296			969	91,865
334	Meters and Meter Installations	1		:		229,146
332	Hydrants	,				29,949
336	Backflow Prevention Devices	,				24
339	Other Plant Miscellaneous Equipment				1	
340	Office Furniture and Equipment	1				171,413
391	Transportation Equipment	ı				109,656
342	Stores Equipment	'			1	
346	Tools, Shop and Garage Equipment				1	67,846
344	Laboratory Equipment	,			1	956
345	Power Operated Equipment	•			•	58
346	Communication Equipment	ı			ı	6,214
347	Miscellaneous Equipment	,			1	
348	Other Tangible Plant	1			-	(653,244)
TOTAL V	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 10.665	·	\$	\$ 10,665	\$ 632.550

W-6(b) GROUP

SYSTEM NAME / COUNTY: Pasco County

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$594,437_
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges	W-8(a)	\$ 600
Contributions received from Developer or Contractor Agreements in cash or property COA	W-8(b)	98,232
Total Credits		\$ 98,832
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 693,269

	If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined				
	Explain all debits charged to Account 271 during the year below:				
-					
_					
-					
_					
_					
_					
-	PER TOTAL PROPERTY AND AND ADMINISTRATION AND ADMIN				

SYSTEM NAME / COUNTY: Pasco County

#### WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
WATER CONNECTIONS FEES		\$	\$ 600 0 0 0 0 0 0 0
Total Credits			\$600

# ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 410,698
Debits during the year: Accruals charged to Account 272 Other debits (specify): COA	\$\$5,114
Total debits	\$80,961_
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$ 491,659

W-8(a) GROUP \_\_\_\_\_

SYSTEM NAME / COUNTY Pasco County

#### WATER CIAC SCHEDULE "B"

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

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

W-8(b)	
GROUP	

SYSTEM NAME / COUNTY: Pasco County

#### WATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT		
(a)	(b)	(c)	(d)	(e)		
ł	Water Sales:			<b>.</b>		
460	Unmetered Water Revenue			\$		
	Metered Water Revenue:					
461.1	Sales to Residential Customers	2,954	2,922	737,880		
461.2	Sales to Commercial Customers			179,409		
461.3	Sales to Industrial Customers			<u> </u>		
461.4	Sales to Public Authorities					
461.5	Sales Multiple Family Dwellings			<u>-</u>		
	Total Metered Sales	2,954	2,922	\$917,289_		
	Fire Protection Revenue:					
462.1	Public Fire Protection			-		
462.2	Private Fire Protection					
	Total Fire Protection Revenue			\$		
464	Other Sales To Public Authorities					
465	Sales To Irrigation Customers			<del>-</del>		
466	Sales For Resale					
467	Interdepartmental Sales			-		
	Total Water Sales	2,954	2,922	\$917,289_		
	Other Water Revenues:					
469	Guaranteed Revenues (Including A	llowance for Funds Pru	idently Invested or AFPI	\$		
470	Forfeited Discounts					
471	Miscellaneous Service Revenues			315		
472			-			
473	Interdepartmental Rents					
474	Other Water Revenues			9,148		
	Total Other Water Revenues					
	Total Water Operating Revenues					

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

SYSTEM NAME / COUNTY: Pasco County

# WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)		CURRENT YEAR (c)	S	.1 SOURCE OF UPPLY AND EXPENSES - PERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$_	242,150	\$_	53,273	\$ 14,529
	Salaries and Wages - Officers,			İ		
603	Directors and Majority Stockholders	┨.	12,703	l _		
604	Employee Pensions and Benefits	┧.	46,599	۱ ـ	10,252	2,796
610	Purchased Water	┨-			-	
C17	D. I. I.B.	-	24 (55	-	24.655	
615	Purchased Power	- 1	24,655	-	24,655	
616	Fuel for Power Purchased	-	10,130	-	10,130	
618	Chemicals	- 1	39,132	-	15,653	3,913
620	Materials and Supplies Contractual Services-Engineering	┨ -	39,132	-	13,033	3,913
631	Contractual Services - Accounting	┨-	4,543	-	12	
633	Contractual Services - Accounting  Contractual Services - Legal	┨╶	4,040	-		
634	Contractual Services - Legal  Contractual Services - Mgt. Fees	┨ -	4,040	-		
635	Contractual Services - Wgt. Pees  Contractual Services - Testing	┨ -		-		
636	Contractual Services - Other	┨╶	51,834	-		
641	Rental of Building/Real Property	┨ -	51,654	-	.444	
642	Rental of Equipment	┨╶	3	-		
650	Transportation Expenses	┨╶	19,416	-	4,271	1,165
656	Insurance - Vehicle	┨╶	17,110	-	1,2/1	
657	Insurance - General Liability			-		
658	Insurance - Workman's Comp.	┨‐	-	-		
659	Insurance - Other	┨╶	22,588	-	4,969	1,355
660	Advertising Expense	┨ .	429			
	Regulatory Commission Expenses	1 '				
666	- Amortization of Rate Case Expense		38,174			
667	Regulatory Commission ExpOther	1 -	42,467			
668	Water Resource Conservation Exp.	1 -	-	-		
670	Bad Debt Expense	7	19,444			
675	Miscellaneous Expenses	7	46,171	_		
	Total Water Utility Expenses	\$.	624,490	\$_	123,215	\$ 23,758

UTILITY NAME:

# UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY:

Pasco County

	WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	
\$ 53,273	\$ 14,529 2,796	\$ 84,752 16,310 16,436	\$ 21,793 4,194 3,131	25,917	\$	
4,271	1,165	7,906	2,033	19,444 23,086	3 2 3 2 429 38,174 42,467 23,086	
\$ 72,765	\$ 19,845	\$ 132,199	\$32,898	\$68,447	\$ 151,363	

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

## PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)	
January February March April May June July August September October November		7.122 6.350 7.765 7.481 7.274 7.244 6.772 6.452 6.666 6.744 7.034	0.037 0.002 0.006 0.001 0.000 0.051 0.012 0.006 0.001 0.001	7.084 6.348 7.759 7.480 7.274 7.193 6.760 6.447 6.665 6.733 7.033	5.593 4.682 6.829 6.487 5.832 5.775 4.891 5.868 4.851 5.633 5.415	
December  Total for Year	0.000	6.671 83.574	0.035	83.412	5.426 67.281	
If water is purchased for resale, indicate the following:  Vendor  Point of delivery  If water is sold to other water utilities for redistribution, list names of such utilities below:  NOTE: Water is supplied to Wis-Bar, Buena Vista and Orangewood customers from Orangewood and  Buena Vista wells. Water sold in Wis-Bar in 2010 was 4.161 mg. Water sold in Buena Vista in 2010 was  37.299 mg. Water sold in Orangewood in 2010 was 25.821 mg. These figures are included in above water sold total						

Based on 16hrs/day

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

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

## WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	1.238,000	· —
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
LIN	1E TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet) N/A	Manufacturer:	N/A

**SYSTEM NAME / COUNTY:** 

ORANGEWOOD, WIS-BAR & BVTP/PASCO

Combined

#### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential 5/8" 3/4" 1" 1 1/2" 2" 3" 3" 4" 4" 6" 6" 8" 8" 10"	Displacement Displacement Displacement Displacement or Turbine Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound Turbine Compound	1.0 1.0 1.5 2.5 5.0 8.0 15.0 16.0 17.5 25.0 30.0 50.0 62.5 80.0 90.0 115.0 145.0	1,793 36 11 2 4	1,793 36 0 28 10 32 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
12"	Turbine	215.0  Total Water Syste	m Meter Equivalents	1,899

# CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

ERC Calculation:	
	67.281/365/350=527 ERC's

## **UTILITY NAME:**

## **UTILITIES, INC. OF FLORIDA**

# SYSTEM NAME / COUNTY ORANGEWOOD, WIS-BAR & BVTP/PASCO Combined OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve
2. Maximum number of ERCs * which can be served
3. Present system connection capacity (in ERCs *) using existing lines592
4. Future connection capacity (in ERCs *) upon service area buildout592
5. Estimated annual increase in ERCs *. 0-5
6. Is the utility required to have fire flow capacity? Yes  If so, how much capacity is required? 550 gpm residential; 1000 gpm commercial
7. Attach a description of the fire fighting facilities. <u>15 hydrants; pneumatic tanks.</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this systemNone
<ul> <li>9. When did the company last file a capacity analysis report with the DEP? <u>Unknown</u></li> <li>10. If the present system does not meet the requirements of DEP rules:</li> <li>a. Attach a description of the plant upgrade necessary to meet the DEP rules.</li> </ul>
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 #6511311
12. Water Management District Consumptive Use Permit # 4668.02
a. Is the system in compliance with the requirements of the CUP?Yes
b. If not, what are the utility's plans to gain compliance?N/A

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

W-14
GROUP \_\_\_\_
SYSTEM Orangewood

# SYSTEM NAME / COUNTY SUMMERTREE / PASCO

# PUMPING AND PURCHASED WATER STATISTICS

		FINISHED	WATER USED	TOTAL WATER		
	WATER	WATER	FOR LINE	PUMPED AND	WATER SOLD	
	PURCHASED	PUMPED	<b>FLUSHING</b> ,	PURCHASED	TO	
	FOR RESALE	FROM WELLS	FIGHTING	( Omit 000's )	CUSTOMERS	
MONTH	( Omit 000's )	( Omit 000's )	FIRES, ETC.	[ (b)+(c)-(d) ]	( Omit 000's )	
(a)	<b>(b)</b>	(c)	(d)	(e)	<b>(f)</b>	
January		3.683	0.276	3.407	3.569	
February		4.167	0.320	3.847	3.533	
March		4.560	0.481	4.079	3.916	
April		5.224	0.219	5.005	5.182	
May		6.150	0.183	5.968	5.327	
June		5.609	0.198	5.412	5.549	
July		4.367	0.298	4.069	4.337	
August		3.332	0.176	3.156	3.516	
September		5.227	1.149	4.078	3.683	
October		6.955	1.666	5.289	4.725	
November		6.448	1.335	5.113	4.744	
December		5.573	0.631	4.942	4.915	
Total for Year	0.000	61.296	6.931	54.365	52.996	
If water is purchased for resale, indicate the following:  Vendor None Point of delivery						
If water is sold to other water utilities for redistribution, list names of such utilities below:  None						

Based on 16hrs/day

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

# SYSTEM NAME / COUNTY <u>SUMMERTREE / PASCO</u>

## WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	375,000	<u> </u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination	
LIMI	E TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
1	FILTRATION	
Type and size of area:		•
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet) N/A	Manufacturer:	N/A

**SYSTEM NAME / COUNTY:** 

SUMMERTREE / PASCO

# CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBEI OF METER EQUIVALENTS (c x d) (e)
		4.0	1,121	1,121
All Residential		1.0	1,121	7
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		$\frac{0}{5}$
1"	Displacement	2.5	2	$\frac{3}{0}$
1 1/2"	Displacement or Turbine	5.0		192
2"	Displacement, Compound or Turbine	8.0	24	
3"	Displacement	15.0		$\frac{0}{0}$
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
		Total Water Syste	em Meter Equivalent	1,325

# CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC). Use one of the following methods: If actual flow data are available from the preceding 12 months, divide the total annual single family (a)

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

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

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

52.996/365/350=415 ERC's

ERC Calculation:

W-13 GROUP\_ SYSTEM Summertree

# SYSTEM NAME / COUNTY SUMMERTREE / PASCO

# OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve
2. Maximum number of ERCs * which can be served
3. Present system connection capacity (in ERCs *) using existing lines
4. Future connection capacity (in ERCs *) upon service area buildout. 1,429
5. Estimated annual increase in ERCs *. 45
6. Is the utility required to have fire flow capacity? Yes  If so, how much capacity is required? 550 gpm residential - 1000 gpm commercial
7. Attach a description of the fire fighting facilities. Fire hydrants throughout the system.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system  None
9. When did the company last file a capacity analysis report with the DEP?  None filed
10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP?
11. Department of Environmental Protection ID #
12. Water Management District Consumptive Use Permit #
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance? None

W-14
GROUP \_\_\_\_
SYSTEM Summertree

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

## **SYSTEM NAME / COUNTY Pinellas County**

#### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 463,608
*	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	60,973
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	138,847
252	Advances for Construction		104
	Subtotal		\$263,684_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 81,090
	Subtotal		\$344,774
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u> </u>
	Working Capital Allowance (3)		9,415
	Other (Specify):		
	WATER RATE BASE		\$354,189
	WATER OPERATING INCOME	W-3	\$ 18,344
RN (Water O	perating Income / Water Rate Base)		5.18%

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.

**SYSTEM NAME / COUNTY: Pinellas County** 

#### WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		IRRENT YEAR (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$	114,924
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		\$	114,924
401	Operating Expenses	W-10(a)	\$	75,319
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)		22,102 (3,972)
				10.100
	Net Depreciation Expense		\$	18,130
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		-
408.1 408.11 408.12 408.13 408 409.1 410.11 411.1 412.1 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses  Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income		\$	3,239
	Utility Operating Expenses  Utility Operating Income		\$  \$	96,580
	A 11D		+	
460	Add Back:	W O	\$	
469	Guaranteed Revenue (and AFPI)	W-9	<b>-</b>  ₽	
413	Income From Utility Plant Leased to Others		┨ —	84
414 420	Gains (losses) From Disposition of Utility Property		┨ —	04
420	Allowance for Funds Used During Construction		+	-
	Total Utility Operating Income		\$	18,428

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Pinellas County

ACCT NO. 302 303 304 305 306

**a** 301 308 309 310 311 320

307

RETIREMENTS 1,240 (e) (92,282)4,802 (109) 9 1,316 607 3,602 7,463 7,000 21,123 **ADDITIONS** 575 58,485 98 344 1.462 216 35.422 167 \*(p) WATER UTILITY PLANT ACCOUNTS (2,818)(862) (12,243)(153)(30,869) 28,465 6,316 10,104 15,023 159,520 2,405 3,750 39,027 109,491 26,261 17,981 43,092 PREVIOUS YEAR Distribution Reservoirs and Standpipes Collecting and Impounding Reservoirs Other Plant Miscellaneous Equipment Transmission and Distribution Mains Tools, Shop and Garage Equipment Infiltration Galleries and Tunnels Office Furniture and Equipment ACCOUNT NAME Meters and Meter Installations Lake, River and Other Intakes **Backflow Prevention Devices** Structures and Improvements Power Generation Equipment Water Treatment Equipment Power Operated Equipment Communication Equipment Transportation Equipment Miscellaneous Equipment Laboratory Equipment Land and Land Rights Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Supply Mains Organization Franchises Hydrants Services

110.953

165,280

17.567

15,108 39,371

43.259

3,829

575 6,208 27,616

62

CURRENT YEAR  $\boldsymbol{\varepsilon}$  2,406

61,682

49,588

19,297

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

(104,525)

784

463,608

↔

1,240

50,360

414,488

<del>⇔</del>

FOTAL WATER PLANT

346

348

347

346 344 345

342

391

340

333 335 336 339

331

3.940

607

W-4(a)

GROUP\_

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Pinellas County

	ņ		GENERAL	PLANT	í	(h)	,		1	•															004 07	49,588	19,29/	- 0000	3,940	/09		784	-	(104,525)	\$ (30,308)
	4.	TRANSMISSION	AND	DISTRIBUTION	PLANT	( <b>8</b> )	€		٠								•		39,371	165,280	110,953	61,682	2,406	1	1										\$ 379,692
	κ.		WATER	TREATMENT	PLANT	(f)	\$		-								1	15,108							•										\$ 15,108
MATRIX	7	SOURCE	OF SUPPLY	AND PUMPING	PLANT	(e)	8		6,208	27,616		,	43,259	-	3,829	(0)	17,567																		\$ 98,478
WATER UTILITY PLANT MATRIX	-:		INTANGIBLE	PLANT		( <b>p</b> )	\$ 62	575																	1										\$ 637
WATER			CURRENT	YEAR		(c)	\$ 62	575	6,208	27,616	,	,	43,259	-	3,829	(0)	17,567	15,108	39,371	165,280	110,953	61,682	2,406	1	-	49,588	19,297	1	3,940	209	-	784	1	(104,525)	\$ 463,608
				ACCOUNT NAME		(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
			ACCT.	NO.		(B)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	391	342	346	344	345	346	347	348	

SYSTEM NAME / COUNTY Pinellas County

# BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c (e) 3.13%
304	Structures and Improvements			3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			3.33%
307	Wells and Springs			3.3370
308	Infiltration Galleries and Tunnels			2.86%
309	Supply Mains			5.00%
310	Power Generation Equipment			5.00%
311	Pumping Equipment			4.55%
320	Water Treatment Equipment			2.70%
330	Distribution Reservoirs and Standpipes			2.33%
331	Transmission and Distribution Mains			$\frac{2.53\%}{2.50\%}$
333	Services			5.00%
334	Meters and Meter Installations			2.22%
335	Hydrants			6.67%
336	Backflow Prevention Devices			5.56%
339	Other Plant Miscellaneous Equipment			6.67%
340	Office Furniture and Equipment			5-10%
341	Transportation Equipment			3-10%
342	Stores Equipment			( 050
343	Tools, Shop and Garage Equipment			6.25%
344	Laboratory Equipment			6.67%
345	Power Operated Equipment			8.33%
346	Communication Equipment			10.00%
347	Miscellaneous Equipment			2.00%
348	Other Tangible Plant			10.00%
Water	Plant Composite Depreciation Rate *			

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

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Pinellas County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

	ALIAL IS CICLIANA	ANALISIS OF ENTINES IN WILLIAM IN CONTROLL OF THE PAIN AND THE PAIN AN		OTHER	TOTAL
ACCT.		AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
NO.	ACCOUNT NAME	OF YEAR			(d+e)
(a)	(b)	(c)	(p)	(e)	(f)
301	Organization	1,908	450	36	486
302	Franchise	0			
304	Structures and Improvements	\$ 30,117	\$ 740	\$ (25,402)	\$ (24,662)
305	Collecting and Impounding Reservoirs		ļ		
306	Lake, River and Other Intakes			-	1 400
307	Wells and Springs	15,989	1,491		1,492
308	Infiltration Galleries and Tunnels	'		1	-
309	Supply Mains	06	83		83
310	Power Generation Equipment	t			1 540
311	Pumping Equipment	4,886	884	969	1,340
320	Water Treatment Equipment	5,568	685		000
330	Distribution Reservoirs and Standpipes	8,116	1,093	-	1,093
331	Transmission and Distribution Mains	38,900	4,282	48	4,330
333	Services	10,621	2,879	1	6/8/7
334	Meters and Meter Installations	10,827	2,325	-	2,323
335	Hydrants	(3,187)	86	-	30
336	Backflow Prevention Devices		1		
339	Other Plant Miscellaneous Equipment		1		25 747
340	Office Furniture and Equipment	(10,910)	5,211	30,532	33,743
341	Transportation Equipment	13,350	1,381	1,440	7,071
342	Stores Equipment			- 000	300
343	Tools, Shop and Garage Equipment	(3,262)	297	6,098	0,393
344	Laboratory Equipment	,	23	COI	071
345	Power Operated Equipment		1	- 1	76771
346	Communication Equipment	(16,610)	165	16,312	10,0/0
347	Miscellaneous Equipment		-	- 000	- 000
348	Other Tangible Plant		1	(96,339)	(80,539)
TAL W	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 106,403	\$ 22,102	\$ (66,292)	\$ (44,190)

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

W-6(a) GROUP

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Pinellas County

_															_										_			_	Т	
	BALANCE AT END OF YEAR (c+f-k)	(1)	2,594	7.5	9,454		17.481	101,1	173	CH	707.7	0,427	0,234	9,210	41,990	13,300	(3.089)	(600,6)		24 832	16 177	7/1/01	3 133	128	071		00	(06 330)	(46,04)	\$ 60,973
NT'D)	TOTAL CHARGES (g-h+i)	Ð			·	,				-	-	<u> </u>	-	-	1,240	'					,						•		-	\$ 1,240
RECIATION (CO)	COST OF REMOVAL AND OTHER CHARGES	(i)			<u> </u>																									·
OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)	SALVAGE AND INSURANCE	(h)			\$																									· · · · · · · · · · · · · · · · · · ·
S IN WATER ACC	PLANT RETIRED	(g)								-	,	1	1	-	1,240	•	,	1		1			-	,	'	1	'		1	\$ 1,240
ANALYSIS OF ENTRIE	ACCOUNT NAME	(b)	Organization			Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
	ACCT. NO.	(a)	301	302	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL

SYSTEM NAME / COUNTY Pinellas County

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 2/1	T	Υ'
DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$138,847_
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or  Contractor Agreements in cash or property	W-8(a) W-8(b)	\$
Total Credits		\$
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$138,847_

as been collect	ed, provide a	supporting s	chedule showi	ing how the am	nount is determin
ged to Account	t 271 during t	the year below	w:		
		·			
					<u></u>
		400			
			·		
<del></del>					
				as been collected, provide a supporting schedule shows ged to Account 271 during the year below:	as been collected, provide a supporting schedule showing how the anged to Account 271 during the year below:

SYSTEM NAME / COUNTY Pinellas County

# WATER CIAC SCHEDULE "A"

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

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

# ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WATER
(a)	(b)
Balance first of year	\$ 76,840
Debits during the year:  Accruals charged to Account 272  Other debits (specify):  COA	\$ 3,972 278
Total debits	\$ 4,250
Credits during the year (specify):	\$
Total credits	\$ 
Balance end of year	\$ 81,090

W-8(a) GROUP \_\_\_\_\_ SYSTEM NAME / COUNTY Pinellas County

# WATER CIAC SCHEDULE "B"

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

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

W-8(b)	
GROUP	

SYSTEM NAME / COUNTY: Pinellas County

# WATER OPERATING REVENUE

ACCT.		BEGINNING YEAR NO.	YEAR END NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS	AMOUNT
(a)	<b>(b</b> )	(c)	(d)	(e)
(-)	Water Sales:			
460	Unmetered Water Revenue			\$ -
	Metered Water Revenue:			
461.1	Sales to Residential Customers	429	431	106,775
461.2	Sales to Commercial Customers			7,354
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			<b>-</b>
	Total Metered Sales	429	431	\$114,129
	Fire Protection Revenue:			
462.1	Public Fire Protection		:	
462.2	Private Fire Protection			-
	Total Fire Protection Revenue			\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			<u> </u>
466	Sales For Resale			
467	Interdepartmental Sales			•
	Total Water Sales	429	431	\$114,129
	Other Water Revenues:			
469	Guaranteed Revenues (Including A	Allowance for Funds Pru	idently Invested or AFPI)	\$
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			795
	Total Other Water Revenues			\$ 795
	Total Water Operating Revenues			\$114,924

 $<sup>{\</sup>small * \ \, Customer \ is \ defined \ by \ Rule \ 25-30.210(1), \ Florida \ Administrative \ Code.}$ 

#### SYSTEM NAME / COUNTY Pinellas County

#### WATER UTILITY EXPENSE ACCOUNTS .2 .1 SOURCE OF SOURCE OF ACCT. CURRENT SUPPLY AND SUPPLY AND ACCOUNT NAME YEAR **EXPENSES** -**EXPENSES -**NO. MAINTENANCE **OPERATIONS** (c) (d) (e) **(b)** (a) 18,197 4,003 1,092 Salaries and Wages - Employees 601 Salaries and Wages - Officers, Directors and Majority Stockholders 1,873 603 Employee Pensions and Benefits 412 6,869 1,511 604 (1,109)(1,109)610 Purchased Water Purchased Sewer - Billings 0 0 710 3,317 3,317 Purchased Power 615 Fuel for Power Purchased 616 1,217 618 Chemicals 3,091 773 7,727 Materials and Supplies 620 2 Contractual Services-Engineering 631 670 Contractual Services - Accounting 632 276 Contractual Services - Legal 633 Contractual Services - Mgt. Fees 634 635 Contractual Services - Testing 11,733 636 Contractual Services - Other Rental of Building/Real Property 641 0 Rental of Equipment 642 568 155 2,583 650 Transportation Expenses Insurance - Vehicle 656 Insurance - General Liability -657 658 Insurance - Workman's Comp. 732 200 3,329 659 Insurance - Other 5 660 Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense 5,630 666 Regulatory Commission Exp.-Other 6,263 667 Water Resource Conservation Exp. 668 476 670 Bad Debt Expense 6,259.64 Miscellaneous Expenses 675 12,113 75,319 2,632 Total Water Utility Expenses

SYSTEM NAME / COUNTY:

Pinellas County

	WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	
\$ 4,003 1,511 1,217 1,217 568	\$ 1,092 412 412 155	\$ 6,369 2,404 3,245 2 904 1,165	\$ 1,638 618 618 618 232 300	5,867	\$	
\$ 8,931	\$ 1,859	\$ 14,089	\$ 3,406	\$ 9,473	5,630 6,263 3,130 \$ 23,715	

# SYSTEM NAME / COUNTY <u>LAKE TARPON / PINELLAS</u>

# PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER PURCHASED FOR RESALE ( Omit 000's )	( Omit 000's )	FIRES, ETC.	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	*WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
(a)	(b)	(c)	(d) 0.003	2.066	1.367
January	0.003	2.065	0.003	1.849	1.325
February	0.000		0.000	2.251	1.561
March	0.095	2.158	0.002	1.977	1.398
April	0.000	1.978	0.250	1.864	1.286
May	0.000	2.114	0.230	1.701	1.170
June	0.000		0.010	1.552	1.107
July	0.000		0.008	1.539	0.988
August	0.000		0.125	1.478	1.109
September	0.000		0.006	1.552	1.141
October	0.000		0.000	1.805	1.253
November December	0.000		0.001	1.774	1.316
Total for Year	0.098		0.427	21.405	15.022
If water is purchased for resale, indicate the following:  Vendor Emergency interconnect with Pinellas County  Point of delivery					
If water is sold to other water utilities for redistribution, list names of such utilities below:  None					

Based on 16 hrs/day

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

# SYSTEM NAME / COUNTY <u>LAKE TARPON / PINELLAS</u>

## WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	0.720 mgd	<del></del>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chloramination	
LIM	IE TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet) N/A	Manufacturer:	N/A

**UTILITY NAME:** 

#### UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY:

# LAKE TARPON / PINELLAS

# CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBEI OF METER EQUIVALENTS (c x d) (e)
		1.0	497	497
Residential 5/8"		2.5	10	25
Residential 1"	Displacement	1.0	2	2
5/8"	Displacement	1.5		0
3/4"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
	Compound	115.0		0
	Turbine	145.0		0
12"	Turbine	215.0		0
10" 10"	Compound Turbine	115.0 145.0 215.0	em Meter Equivalen	ts

# CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used	to determine the value of one water equivalent residential connection (ERC).
Use one of the following m	ethods:
(a)	If actual flow data are available from the preceding 12 months, divide the total annual sing

If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:
ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day )

ERC Calculation:			
	15.022/365/350=118 ERC's		

W-13
GROUP \_\_\_\_
SYSTEM Lake Tarpon

#### UTILITY NAME:

# **UTILITIES, INC. OF FLORIDA**

# SYSTEM NAME / COUNTY <u>LAKE TARPON / PINELLAS</u>

# OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve
2. Maximum number of ERCs * which can be served
3. Present system connection capacity (in ERCs *) using existing lines. 571
4. Future connection capacity (in ERCs *) upon service area buildout571
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? Yes  If so, how much capacity is required? 550 gpm
7. Attach a description of the fire fighting facilities. Fire hydrants, well capacity of 500 gpm, and emergency interconnect with Pinellas County Utilities.  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? None filed
10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
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 #6521000
12. Water Management District Consumptive Use Permit #
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance?N/A

W-14
GROUP \_\_\_\_
SYSTEM Lake Tarpon

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

UTILITY NAME: <u>UTILITIES, INC. OF FLORIDA</u>

YEAR OF REPORT 31-Dec-10

SYSTEM NAME / COUNTY: Seminole County

REVISED

#### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER JTILITY (d)
101	Utility Plant In Service	W-4(b)	\$	4,012,671
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	W-6(b)	T .	1,064,524
110	Accumulated Amortization			
271	Contributions In Aid of Construction	W-7		1,073,043
252	Advances for Construction			627
	Subtotal		\$	1,874,477
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$	782,944
	Subtotal		\$	2,657,421
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
_	Working Capital Allowance (3)		_	64,853
	Other (Specify):		_	
,	WATER RATE BASE		\$	2,722,275
	WATER OPERATING INCOME	W-3	\$	219,973
RN (Water C	Operating Income / Water Rate Base)			8.08%

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.

**SYSTEM NAME / COUNTY:** Seminole County

# WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 692,527
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$692,527_
401	Operating Expenses	W-10(a)	\$ 518,828
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	56,585 (27,788)
	Net Depreciation Expense		\$ 28,797
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	-
408.1 408.11 408.12 408.13 408 409.1 410.1 410.11 411.1	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses  Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit		\$ 96,446 (71,294) (85,016) (14,552)
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(654)
	Utility Operating Expenses		\$\$
	Utility Operating Income		\$\$19,973_
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		13,222
420	Allowance for Funds Used During Construction		-
	Total Utility Operating Income		\$ 233,195

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Seminole County

WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	* (b)	(e)	( <b>f</b> )
301	Organization	\$ 61,188	\$ (2,259)	\$	\$ 58,929
302	Franchises	10,094	(5,368)		4,726
303	Land and Land Rights	3,179	(2,838)		341
304	Structures and Improvements	128,173	327,687		455,860
305	Collecting and Impounding Reservoirs		1		
306	Lake, River and Other Intakes		•		
307	Wells and Springs	226,444	(125)		226,319
308	Infiltration Galleries and Tunnels		•		•
309	Supply Mains	•	39		39
310	Power Generation Equipment	953	1		953
311	Pumping Equipment	708,821	(60,975)	981	646,865
320	Water Treatment Equipment	146,494	1,443		147,937
330	Distribution Reservoirs and Standpipes	492,773	1,550		494,323
331	Transmission and Distribution Mains	1,526,705	(570)	101	1,526,034
333	Services	280,155	10,342	848	289,648
334	Meters and Meter Installations	257,182	4,192		261,374
335	Hydrants	72,020	(17)		72,003
336	Backflow Prevention Devices	2,667	309		2,976
339	Other Plant Miscellaneous Equipment		•		
340	Office Furniture and Equipment	175,383	122,819		298,202
391	Transportation Equipment	115,315	7,394		122,709
342	Stores Equipment		•		
346	Tools, Shop and Garage Equipment	(5,341)	27,568		22,227
344	Laboratory Equipment	6,103	(1,928)		4,175
345	Power Operated Equipment	2,709	1,632		4,341
346	Communication Equipment	(15,476)	20,218		4,742
347	Miscellaneous Equipment		•		
348	Other Tangible Plant	(74,059)	(557,994)		(632,053)
	TOTAL WATER PLANT	\$ 4,121,482	\$ (106,881)	\$ 1,930	\$ 4,012,671

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

\* Column (d) includes recording allocation of UIF

W-4(a) GROUP\_

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Seminole County

WATER UTILITY PLANT MATRIX

		AL.	Т																						202	122,709		22,227	4,175	4,341	4,742		053)	(527)
κį		GENERAL	PLANT		(h)	\$													10 (1) 10 (1) 10 (1)						298,202	122,		22,	4,	4,	4,		(632,053)	\$ (175,657)
4.	TRANSMISSION	AND	DISTRIBUTION	PLANT	(g)	\$												494,323	1,526,034	289,648	261,374	72,003	2,976	,										\$ 2,646,358
ش		WATER	TREATMENT	PLANT	(f)	\$		•								•	147,937							,										\$ 147,937
2:	SOURCE	OF SUPPLY	AND PUMPING	PLANT	(e)	\$		341	455,860			226,319		39	953	646,865																		\$ 1,330,377
1.		INTANGIBLE	PLANT		(p)	\$ 58,929	4,726																	•										\$ 63,655
		CURRENT	YEAR		(c)	\$ 58,929	4,726	341	455,860			226,319		39	953	646,865	147,937	494,323	1,526,034	289,648	261,374	72,003	2,976	ı	298,202	122,709	1	22,227	4,175	4,341	4,742	•	(632,053)	\$ 4,012,671
			ACCOUNT NAME		(p)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
		ACCT.	ON		(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	391	342	346	344	345	346	347	348	

W-4(b) GROUP

**SYSTEM NAME / COUNTY Seminole County** 

# BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY Seminole County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

	RALANCE   CONTINUED OF THE PROPERTY OF THE PRO	RALANCE		OTHER	TOTAL
ACCT.		AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
NO.	ACCOUNT NAME	OF YEAR			(d+e)
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	(63,363)	405	(345)	27
302	Franchise	381	119	(200)	(81)
304	Structures and Improvements	\$ 232,716	\$ 13,991	\$ (136,776)	(122,784)
305	Collecting and Impounding Reservoirs			٠	ı
306	Lake, River and Other Intakes			1	ı
307	Wells and Springs	121,259	7,494	(10)	7,484
308	Infiltration Galleries and Tunnels				•
309	Supply Mains				•
310	Power Generation Equipment	23	39	'	39
311	Pumping Equipment	269,314	33,594	(6,364)	27,230
320	Water Treatment Equipment	74,498	6,897	(6)	6,888
330	Distribution Reservoirs and Standpipes	(90,231)	16,969	1	16,969
331	Transmission and Distribution Mains	503,619	35,831	(463)	35,367
333	Services	113,737	7,203	•	7,203
334	Meters and Meter Installations	207,532	13,153	•	13,153
335	Hydrants	15,351	1,653	•	1,653
336	Backflow Prevention Devices	139	193	1	193
339	Other Plant Miscellaneous Equipment	36	49	1	49
340	Office Furniture and Equipment	(54,098)	31,481	172,770	204,251
391	Transportation Equipment	81,151	8,341	8,293	16,634
342	Stores Equipment			•	'
346	Tools, Shop and Garage Equipment	(18,661)	1,795	34,384	36,180
344	Laboratory Equipment	5,441	193	(1,444)	(1,251)
345	Power Operated Equipment	170	331	1	331
346	Communication Equipment	(91,233)	994	90,640	91,634
347	Miscellaneous Equipment			•	'
348	Other Tangible Plant		(124,138)	(458,389)	(582,527)
TOTAL WATER	ATER ACCUMULATED DEPRECIATION \$	\$ 1,307,780	\$ 56,585	\$ (297,911)	\$ (241,326)
			:		

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

W-6(a) GROUP

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Seminole County

	ANALYSIS OF ENTRIE	S IN WATER ACC	IS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)	RECIATION (CON	(T'D)	
				COST OF		
ACCT.		PLANT	SALVAGE AND	REMOVAL	TOTAL	BALANCE AT
NO.	ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER	CHARGES	END OF YEAR
				CHARGES	(g-h+i)	(c+f-k)
(a)	(p)	(g)	(h)	(i)	(j)	<b>(E)</b>
301	Organization					(63,306)
302	Franchise					
304	Structures and Improvements	- \$	€	\$	-	\$ 109,932
305	Collecting and Impounding Reservoirs				-	
306	Lake, River and Other Intakes				•	
307	Wells and Springs	1			,	128,743
308	Infiltration Galleries and Tunnels	1				
309	Supply Mains	,			1	
310	Power Generation Equipment	1			-	62
311	Pumping Equipment	981		j	981	295,563
320	Water Treatment Equipment	•				81,386
330	Distribution Reservoirs and Standpipes				1	(73,261)
331	Transmission and Distribution Mains	101			101	538,885
333	Services	848		į	848	120,092
334	Meters and Meter Installations	1			-	220,685
335	Hydrants	,			,	17,004
336	Backflow Prevention Devices	1			1	332
339	Other Plant Miscellaneous Equipment	'			-	85
340	Office Furniture and Equipment	1			-	150,153
391	Transportation Equipment	1			1	97,785
342	Stores Equipment	1			-	
346	Tools, Shop and Garage Equipment	1				17,519
344	Laboratory Equipment	•			1	4,189
345	Power Operated Equipment	1			1	501
346	Communication Equipment	1			1	401
347	Miscellaneous Equipment	1			1	
348	Other Tangible Plant	1			1	(582,527)
TOTAL	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 1,930	<b>∽</b>	-	\$ 1,930	\$ 1,064,524

SYSTEM NAME / COUNTY Seminole County

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$916,131_
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or  Contractor Agreements in cash or property  COA	W-8(a) W-8(b)	\$1,800
Total Credits		\$156,912_
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$1,073,043

If any prepaid CIA	C has been colle-	cted, provide	a supporting	schedule sh	owing how t	he amount is	letermined
Explain all debits c	harged to Accou	ınt 271 during	the year be	low:			
	<del></del>				<u></u>		
THE STREET			******		<u></u>		
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				<u> </u>			

SYSTEM NAME / COUNTY Seminole County

### WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
WATER CONNECTIONS FEES		\$	\$
Total Credits			\$1,800

# ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WATER
(a)  Balance first of year	(b) \$ 703,720
Debits during the year: Accruals charged to Account 272 Other debits (specify): COA	\$ <u>27,788</u> 51,437
Total debits	\$
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$ 782,944

W-8(a)	
GROUP	

SYSTEM NAME / COUNTY Seminole County

### WATER CIAC SCHEDULE "B"

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

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

W-8(b)	
GROUP	

**UTILITIES, INC. OF FLORIDA** 

SYSTEM NAME / COUNTY: Seminole County

### WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
(4.)	Water Sales:	(4)		
460	Unmetered Water Revenue			\$ (134,630)
	Metered Water Revenue:			
461.1	Sales to Residential Customers	2,610	2,606	789,554
461.2	Sales to Commercial Customers			18,825
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
	Total Metered Sales	2,610	2,606	\$808,379_
	Fire Protection Revenue:			
462.1	Public Fire Protection			-
462.2	Private Fire Protection			-
	Total Fire Protection Revenue			\$
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			
467	Interdepartmental Sales			-
	Total Water Sales	2,610	2,606	\$673,749_
	Other Water Revenues:			
469	Guaranteed Revenues (Including All	owance for Funds Prud	lently Invested or AFPI)	\$
470	Forfeited Discounts			(2)
471	Miscellaneous Service Revenues			
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			18,780
	Total Other Water Revenues			\$18,778_
	Total Water Operating Revenues			\$ 692,527

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

### UTILITY NAME: <u>UTILITIES, INC. OF FLORIDA</u>

SYSTEM NAME / COUNTY: Seminole County

### WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)		CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$	142,853	\$ 31,428	\$ 8,571
001	Salaries and Wages - Employees  Salaries and Wages - Officers,	<b>-</b>  ⁴-	142,633	\$ 31,428	5,3/1
603	Directors and Majority Stockholders		11,315		
604	Employee Pensions and Benefits	┨ -	42,137	9,270	2,528
610	Purchased Water	┨-	630	630	2,328
010	Turchased Water	┨-	030		
615	Purchased Power	┨-	42,225	42,225	
616	Fuel for Power Purchased	┨╶	<del></del>		
618	Chemicals	7 -	35,014		
620	Materials and Supplies	7 -	30,816	12,327	3,082
631	Contractual Services-Engineering		1,911		
632	Contractual Services - Accounting	7 7	4,049		
633	Contractual Services - Legal	] ]	1,688		
634	Contractual Services - Mgt. Fees				
635	Contractual Services - Testing		-		
636	Contractual Services - Other	] ]	24,743		
641	Rental of Building/Real Property		-		
642	Rental of Equipment		3		
650	Transportation Expenses	] ]	15,608	3,434	937
656	Insurance - Vehicle	] ]	-		
657	Insurance - General Liability	┛.	<del>-</del>		
658	Insurance - Workman's Comp.	1 _	-		
659	Insurance - Other	┨_	20,117	4,426	1,207
660	Advertising Expense	┨_	31		
	Regulatory Commission Expenses				
666	- Amortization of Rate Case Expense	┨ -	34,040		
667	Regulatory Commission ExpOther	┨ _	37,871		
668	Water Resource Conservation Exp.	┨ _	<u> </u>		
670	Bad Debt Expense	┨ -	23,365		
675	Miscellaneous Expenses	╄	50,412		<u> </u>
	Total Water Utility Expenses	\$_	518,828	\$103,739_	\$ 16,325

W-10(a) GROUP \_\_\_\_

### UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY:

**Seminole County** 

		WATER EXPENSE	E ACCOUNT MATRIX		
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 31,428 9,270 35,014	\$ 8,571 2,528	\$ 49,999 14,748 12,943 1,911	3,792	12,371	\$
3,434 4,426 4,343 4,426 4,426 4,426 4,426 4,426	937 1,207 1,307 1,307 1,3043	5,463 7,041 5,463 7,041 8 92,105	1,405	23,365 25,206 \$ 60,942	31 34,040 37,871 25,206 \$ 126,574

### SYSTEM NAME / COUNTY BEAR LAKE / SEMINOLE

### PUMPING AND PURCHASED WATER STATISTICS

		FINISHED	WATER USED	TOTAL WATER		
	WATER	WATER	FOR LINE	PUMPED AND	WATER SOLD	
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	TO	
		FROM WELLS	<b>FIGHTING</b>	( Omit 000's )	CUSTOMERS	
MONTH	( Omit 000's )	( Omit 000's )	FIRES, ETC.	[ (b)+(c)-(d) ]	( Omit 000's )	
(a)	(b)	(c)	(d)	(e)	<b>(f)</b>	
January	0.008	1.492	0.006	1.494	1.217	
February	0.011	1.225	0.039	1.196	1.035	
March	0.000	1.384	0.007	1.378	1.277	
April	0.069	1.503	0.049	1.524	1.384	
May	0.073	1.613	0.007	1.679	1.437	
June	0.008	1.667	0.009	1.667	1.373	
July	0.010	1.822	0.007	1.825	1.417	
August	0.009	1.753	0.019	1.743	1.860	
September	0.028	1.601	0.015	1.614	1.736	
October	0.027	1.714	0.008	1.734	1.351	
November	0.030	1.480	0.012	1.498	1.230	
December	0.015	1.532	0.052	1.495	1.224	
Total for Year	0.289	18.786	0.228	18.846	16.540	
Vendor	If water is purchased for resale, indicate the following:  Vendor Emergency interconnect with Seminole County  Point of delivery Bear Lake and Ann Drive					
Foliation	uchvery	Dear Lake and A	IIII DIIVE			
If water is None	sold to other water	utilities for redis	tribution, list names	of such utilities below	w:	
				10/17		
			· · · · · · · · · · · · · · · · · · ·			
L						

Based on 16hrs/day

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

## UTILITIES, INC. OF FLORIDA

## SYSTEM NAME / COUNTY BEAR LAKE / SEMINOLE

## WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

### UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY:

BEAR LAKE / SEMINOLE

## CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

Displacement Displacement Displacement isplacement or Turbine	1.0 1.0 1.5 2.5	219	$\frac{219}{0}$
Displacement Displacement	1.0		0
Displacement Displacement	1.5		
Displacement			· · · · · · · · · · · · · · · · · · ·
	2.5	1	3
icolacement or Turbine		$\frac{1}{2}$	10
isplacement of Tutome	5.0		$\frac{10}{0}$
ement, Compound or Turbine	8.0		$\frac{0}{0}$
Displacement	15.0	<del> </del>	$\frac{0}{0}$
			1
			0
			0
Turbine			0
splacement or Compound			0
Turbine			0
Compound			0
Turbine	90.0		0
Compound	115.0		0
Turbine	145.0		0
Turbine	215.0		0
	Compound Turbine splacement or Compound Turbine splacement or Compound Turbine Compound Turbine Compound Turbine Compound Turbine	Compound         16.0           Turbine         17.5           splacement or Compound         25.0           Turbine         30.0           splacement or Compound         50.0           Turbine         62.5           Compound         80.0           Turbine         90.0           Compound         115.0           Turbine         145.0           Turbine         215.0	Compound   16.0   17.5

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same

period and divide the result by 365 days.

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

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

ERC Calcula	tion:
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16.540/365/350=129 ERC's

W-13
GROUP \_\_\_\_\_
SYSTEM Bear Lake

## UTILITIES, INC. OF FLORIDA

## SYSTEM NAME / COUNTY BEAR LAKE / SEMINOLE

## OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve370
2. Maximum number of ERCs * which can be served
3. Present system connection capacity (in ERCs *) using existing lines370
4. Future connection capacity (in ERCs *) upon service area buildout370
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity?No  If so, how much capacity is required?
7. Attach a description of the fire fighting facilities. <u>N/A</u>
Describe any plans and estimated completion dates for any enlargements or improvements of this system.  None
<ul> <li>9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago</li> <li>10. If the present system does not meet the requirements of DEP rules:</li> </ul>
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 # 3590069
12. Water Management District Consumptive Use Permit # 8348
a. Is the system in compliance with the requirements of the CUP?Yes
b. If not, what are the utility's plans to gain compliance?N/A

W-14
GROUP \_\_\_\_\_
SYSTEM Bear Lake

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

### **UTILITIES, INC. OF FLORIDA**

## SYSTEM NAME / COUNTY CRYSTAL LAKE/SEMINOLE

## PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER PURCHASED FOR RESALE ( Omit 000's )	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
(a)	( <b>b</b> )	1.069	0.174	0.895	0.823
January		0.795	0.005	0.791	0.655
February	0.000	0.793	0.023	0.909	0.840
March	0.000	1.166	0.005	1.164	0.925
April	0.002		0.054	1.214	1.008
May	0.000		0.005	1.186	0.975
June	0.000		0.005	1.160	1.008
July	0.000		0.006	1.110	0.976
August	0.000		0.046	0.987	0.901
September October	0.000		0.019	1.236	0.977
November	0.000		0.019	0.963	0.881
December	0.000		0.038	0.947	0.843
Total for Year	0.002	12.954	0.398	12.558	10.813
If water is purchased for resale, indicate the following:  Vendor Emergency interconnect with City of Sanford  Point of delivery Country Club Road @ Sunset Drive R/W					
If water is sold to other water utilities for redistribution, list names of such utilities below:  None					

Based on 16 hrs/day

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

W-11
GROUP \_\_\_\_
SYSTEM Crystal Lake

### UTILITIES, INC. OF FLORIDA

## SYSTEM NAME / COUNTY CRYSTAL LAKE/SEMINOLE

## WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	0.173 mgd			
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead			
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):  Chlorination, Iron Sequestration				
LIM	ME TREATMENT			
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer: N/A	_		
	FILTRATION			
Type and size of area:				
Pressure (in square feet): N/A	Manufacturer: N/A			
Gravity (in GPM/square feet) N/A	Manufacturer: N/A			

W-12
GROUP \_\_\_\_
SYSTEM Crystal Lake

SYSTEM NAME / COUNTY:

CRYSTAL LAKE/SEMINOLE

## CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
		1.0	180	180
All Residential		1.0		
5/8"	Displacement	1.5		
3/4"	Displacement	2.5		
1"	Displacement	5.0		
1 1/2"	Displacement or Turbine	8.0		
2"	Displacement, Compound or Turbine			
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		l

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).					
Use one of the follow					
(a)	If actual flow data are available from the preceding 12 months, divide the total annual single family				
, ,	residence (SFR) gallons sold by the average number of single family residence customers for the same				

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

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

ERC Calculation:	
	10.813/365/350=85 ERC's

## UTILITIES, INC. OF FLORIDA

## SYSTEM NAME / COUNTY CRYSTAL LAKE/SEMINOLE

## OTHER WATER SYSTEM INFORMATION

Fu	rnish information below for each system. A separate page should be supplied where necessary.
	ERC's * the system can efficiently serve246
2. Maxim	um number of ERCs * which can be served
3. Present	system connection capacity (in ERCs *) using existing lines. 246
	connection capacity (in ERCs *) upon service area buildout246
	ted annual increase in ERCs *
6. Is the u	stility required to have fire flow capacity? No  So, how much capacity is required?
7. Attach	a description of the fire fighting facilities. $N/A$
8. Descri None	be any plans and estimated completion dates for any enlargements or improvements of this system.
10. If the	did the company last file a capacity analysis report with the DEP?Over 5 years ago  present system does not meet the requirements of DEP rules: N/A  Attach a description of the plant upgrade necessary to meet the DEP rules.  Have these plans been approved by DEP?
	. When will construction begin?
	I. Attach plans for funding the required upgrading.
	e. Is this system under any Consent Order with DEP?
	. Is this system under any Consent Order with DEI:
	·
11. Depar	rtment of Environmental Protection ID #
<ul><li>11. Depar</li><li>12. Water</li></ul>	rtment of Environmental Protection ID # 3590258

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

W-14
GROUP \_\_\_\_
SYSTEM Crystal Lake

### SYSTEM NAME / COUNTY JANSEN / SEMINOLE

### PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)	
January		1.764	0.005 0.141	1.760 1.363	1.724	
February March		1.503 1.705	0.005	1.701	1.736	
April May		1.958 2.346	0.040	<u>1.918</u> 2.318	1.904 2.128	
June		2.010	0.005	2.006	2.018	
July August		2.126 1.949	0.005 0.011 0.046	2.122 1.939 1.868	2.043 2.110 1.899	
September October		1.914 2.201	0.006	2.195 1.885	2.082 1.975	
November December		1.891 1.955	0.006	1.880	1.865	
Total for Year		23.322	0.371	22.951	22.973	
If water is purchased for resale, indicate the following:  Vendor None  Point of delivery						
If water is sold to other water utilities for redistribution, list names of such utilities below:  None						

Based on 16 hrs/day

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

### SYSTEM NAME / COUNTY <u>JANSEN / SEMINOLE</u>

## WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	0.310 mgd			
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead			
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):				
LIM	IE TREATMENT			
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:	N/A		
	FILTRATION			
Type and size of area:				
Pressure (in square feet): N/A	Manufacturer:	N/A		
Gravity (in GPM/square feet) N/A	Manufacturer:	N/A		

**SYSTEM NAME / COUNTY:** 

JANSEN / SEMINOLE

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential**		1.0	254	254
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	2.5
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
**includes 4 1" meters		Total Water Syste	em Meter Equivalent	s <u>258</u>

## CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

ERC Calculation:	
	22.973/365/350=180 ERC's

W-13
GROUP \_\_\_\_
SYSTEM Jansen

### SYSTEM NAME / COUNTY JANSEN / SEMINOLE

#### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 441
2. Maximum number of ERCs * which can be served. 441
3. Present system connection capacity (in ERCs *) using existing lines441
4. Future connection capacity (in ERCs *) upon service area buildout. 441
5. Estimated annual increase in ERCs *. <u>0 - 5</u>
6. Is the utility required to have fire flow capacity?No
7. Attach a description of the fire fighting facilities. Four (4) hydrants; wells produce 425 gpm
8. Describe any plans and estimated completion dates for any enlargements or improvements of this systematical None
9. When did the company last file a capacity analysis report with the DEP? Unknown
10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?N/A
c. When will construction begin? N/A
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3590615
12. Water Management District Consumptive Use Permit #
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance? N/A

W-14
GROUP \_\_\_\_
SYSTEM Jansen

 $<sup>^{*}\,</sup>$  An ERC is determined based on the calculation on the bottom of Page W-13.

### SYSTEM NAME / COUNTY <u>LITTLE WEKIVA / SEMINOLE</u>

### PUMPING AND PURCHASED WATER STATISTICS

	WATER PURCHASED FOR RESALE	FINISHED WATER PUMPED FROM WELLS	WATER USED FOR LINE FLUSHING, FIGHTING	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's )	WATER SOLD TO CUSTOMERS
MONTH	(Omit 000's)	(Omit 000's)	FIRES, ETC.	[ (b)+(c)-(d) ]	(Omit 000's)
(a)	(b)	(c)	( <b>d</b> )	(e)	<b>(f)</b>
January		0.437	0.005	0.433	0.326
February		0.366	0.006	0.360	0.273
March		0.421	0.032	0.389	0.339
April		0.529	0.095	0.434	0.403
May		0.564	0.077	0.487	0.427
June		0.561	0.005	0.556	0.403
July		0.529	0.004	0.525	0.401
August		0.444	0.007	0.438	0.365
September		0.412	0.005	0.407	0.306
October		0.446	0.004	0.442	0.325
November		0.428	0.091	0.337	0.336
December		0.387	0.008	0.379	0.348
Total for Year		5.524	0.337	5.187	4.253
If water is purchased for resale, indicate the following:  Vendor None Point of delivery					
If water is sold to other water utilities for redistribution, list names of such utilities below:  None					

### Based on 16 hrs/day

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

### **UTILITIES, INC. OF FLORIDA**

### SYSTEM NAME / COUNTY LITTLE WEKIVA / SEMINOLE

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

**SYSTEM NAME / COUNTY:** 

LITTLE WEKIVA / SEMINOLE

#### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

If actual flow data are available from the preceding 12 months, divide the total annual size.

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

ERC Calculation:	
	4.253/365/350=33 ERC's

### SYSTEM NAME / COUNTY LITTLE WEKIVA / SEMINOLE

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve
2. Maximum number of ERCs * which can be served
3. Present system connection capacity (in ERCs *) using existing lines
4. Future connection capacity (in ERCs *) upon service area buildout107
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity?No
7. Attach a description of the fire fighting facilities. <u>N/A</u>
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? Over 5 years ago
10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
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 # 3590762
12. Water Management District Consumptive Use Permit #
a. Is the system in compliance with the requirements of the CUP?Yes
b. If not, what are the utility's plans to gain compliance?

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

### SYSTEM NAME / COUNTY OAKLAND SHORES / SEMINOLE

#### PUMPING AND PURCHASED WATER STATISTICS

		FINISHED	WATER USED	TOTAL WATER	
	WATER	WATER	FOR LINE	PUMPED AND	WATER SOLD
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	ТО
	FOR RESALE	FROM WELLS	<b>FIGHTING</b>	( Omit 000's )	CUSTOMERS
MONTH	( Omit 000's )	( Omit 000's )	FIRES, ETC.	[ (b)+(c)-(d) ]	( Omit 000's )
(a)	<b>(b)</b>	(c)	(d)	(e)	<b>(f)</b>
January	0.000	1.602	0.005	1.598	1.573
February	0.000	1.433	0.005	1.428	1.389
March	0.000	1.813	0.005	1.809	1.879
April	0.002	2.173	0.016	2.159	2.167
May	0.000	2.712	0.005	2.708	2.355
June	0.000	2.204	0.005	2.200	2.205
July	0.000	2.292	0.033	2.259	2.205
August	0.000	2.105	0.006	2.099	2.128
September	0.047	2.062	0.022	2.088	1.992
October	0.033	2.520	0.007	2.546	2.342
November	0.000	2.088	0.059	2.029	2.054
December	0.000	1.755	0.043	1.712	1.840
Total for Year	0.082	24.759	0.209	24.632	24.129
If water is purchased for resale, indicate the following:  Vendor City of Altamonte Springs emergency interconnect only.  Point of delivery Faith Ave. @ Maitland Ave.					
If water is sold to other water utilities for redistribution, list names of such utilities below:  None					

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE	
Well #1	400 gpm	384,000	Well	
		<del></del>		
	<del></del>	<del></del>		

### SYSTEM NAME / COUNTY OAKLAND SHORES / SEMINOLE

#### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

YEAR OF REPORT 31-Dec-10

**SYSTEM NAME / COUNTY:** 

#### **OAKLAND SHORES / SEMINOLE**

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	220	220
5/8"	Displacement	1.0	3	3
3/4"	Displacement	1.5		
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
*includes 9 1" resid	dential meters.	Total Water Syster	m Meter Equivalents	231

#### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same

period and divide the result by 365 days.

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

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

ERC Calculation:		
	24.129/365/350=188 ERC's	
	24.129/303/330=100 ERC\$	

### SYSTEM NAME / COUNTY OAKLAND SHORES / SEMINOLE

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 489
2. Maximum number of ERCs * which can be served. 489
3. Present system connection capacity (in ERCs *) using existing lines489
4. Future connection capacity (in ERCs *) upon service area buildout489
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? Yes  If so, how much capacity is required? 500 gpm
<ol> <li>Attach a description of the fire fighting facilities. Three (3) hydrants; Hi-service pump capacity of 500 gpm and 6" emergency interconnect with City of Altamonte Springs.</li> <li>Describe any plans and estimated completion dates for any enlargements or improvements of this system. None</li> </ol>
<ul> <li>9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago</li> <li>10. If the present system does not meet the requirements of DEP rules:</li> <li>a. Attach a description of the plant upgrade necessary to meet the DEP rules.</li> </ul>
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 # 3590912
12. Water Management District Consumptive Use Permit # 8345
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance?

W-14
GROUP \_\_\_\_
SYSTEM Oakland Shores

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

## SYSTEM NAME / COUNTY PARK RIDGE / SEMINOLE

## PUMPING AND PURCHASED WATER STATISTICS

	WATER	FINISHED WATER	WATER USED FOR LINE	TOTAL WATER PUMPED AND	WATER SOLD	
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	TO	
		FROM WELLS		( Omit 000's )	CUSTOMERS	
MONTH	(Omit 000's)	( Omit 000's )	FIRES, ETC.	[ (b)+(c)-(d) ]	( Omit 000's )	
(a)	(b)	(c)	(d)	(e)	( <b>f</b> )	
January		0.521	0.008	0.514	0.467	
February		0.485	0.005	0.481	0.427	
March		0.451	0.005	0.447	0.433	
April		0.556	0.011	0.545	0.541	
May		0.575	0.013	0.562	0.544	
June		0.571	0.008	0.562	0.561	
July		0.593	0.005	0.588	0.558	
August		0.512	0.043	0.469	0.494	
September		0.503	0.026	0.478	0.488	
October		0.576	0.006	0.570	0.559	
November		0.488	0.036	0.452	0.510	
December		0.524	0.048	0.476	0.464	
Total for Year		6.355	0.211	6.144	6.065	
If water is purchased for resale, indicate the following:  Vendor NONE  Point of delivery NONE						
If water is	If water is sold to other water utilities for redistribution, list names of such utilities below:					

Based on 16 hrs/day

CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
300 gpm	288,000	Well
	OF WELL	OF WELL FROM SOURCE

### SYSTEM NAME / COUNTY PARK RIDGE / SEMINOLE

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	0.246 mgd	_
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination, Cor	rosion Control
LI	ME TREATMENT	
Unit rating (i.e., GPM, pounds		27/4
per gallon): N/A	Manufacturer:	N/A
	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer:	N/A
Gravity (in GPM/square feet) N/A	Manufacturer:	N/A

**SYSTEM NAME / COUNTY:** 

PARK RIDGE / SEMINOLE

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Davidantial		1.0	104	104
All Residential	Disalessand	1.0	104	104
5/8"	Displacement	1.5	1	
3/4"	Displacement	2.5		
1"	Displacement			
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	<del></del>	
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		1400
8"	Compound	80.0		·
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
12	Turome		m Meter Equivalents	105

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

ERC Calculation:		
	6.065/365/350=47 ERC's	

### SYSTEM NAME / COUNTY PARK RIDGE / SEMINOLE

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve
2. Maximum number of ERCs * which can be served514
3. Present system connection capacity (in ERCs *) using existing lines514
4. Future connection capacity (in ERCs *) upon service area buildout514
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity?No
7. Attach a description of the fire fighting facilities. <u>N/A</u>
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? Over 5 years ago
10. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
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 #
12. Water Management District Consumptive Use Permit # 8353
a. Is the system in compliance with the requirements of the CUP?Yes
b. If not, what are the utility's plans to gain compliance? N/A

W-14
GROUP \_\_\_\_
SYSTEM Park Ridge

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

### UTILITY NAME: <u>UTILITIES, INC. OF FLORIDA</u>

### SYSTEM NAME / COUNTY PHILLIPS / SEMINOLE

### PUMPING AND PURCHASED WATER STATISTICS

	WATER PURCHASED FOR RESALE	FINISHED WATER PUMPED FROM WELLS	WATER USED FOR LINE FLUSHING, FIGHTING	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's )	WATER SOLD TO CUSTOMERS
MONTH	( Omit 000's )	( Omit 000's )	FIRES, ETC.	[ (b)+(c)-(d) ]	(Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January	0.015	0.559	0.196	0.378	0.453
February	0.000	0.427	0.109	0.318	0.380
March	0.015	0.541	0.005	0.551	0.456
April	0.000	0.660	0.012	0.648	0.524
May	0.000	0.860	0.005	0.855	0.617
June	0.005	0.722	0.013	0.715	0.589
July	0.000	0.845	0.011	0.834	0.643
August	0.000	0.836	0.014	0.822	0.690
September	0.000	0.718	0.007	0.711	0.579
October	0.000	0.873	0.010	0.863	0.615
November	0.005	0.679	0.025	0.660	0.543
December	0.000	0.773	0.034	0.739	0.478
Total for Year	0.040	8.494	0.440	8.094	6.568

	resale, indicate the following: interconnect with City of Lake Mary
Point of delivery	Country Club Rd. east of Rantual Rd.
	and the second of the second o
t water is sold to other v	intar intilitiae tor radictribilition. Het namee at ellen Hillines belaw:
	vater utilities for redistribution, list names of such utilities below:
None	vater utilities for redistribution, list hames or such utilities selow.
	vater utilities for redistribution, list hames or such utilities below.
	vater utilities for redistribution, list hames or such utilities seriow.
	vater utilities for redistribution, list hames or such utilities below.

Based on 16 hrs/day

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

### SYSTEM NAME / COUNTY PHILLIPS / SEMINOLE

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

**SYSTEM NAME / COUNTY:** 

PHILLIPS / SEMINOLE

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

## CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:
ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day )

ERC Calculation:

6.568/365/350=51 ERC's

W-13
GROUP \_\_\_\_\_
SYSTEM Phillips

### SYSTEM NAME / COUNTY PHILLIPS / SEMINOLE

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve
2. Maximum number of ERCs * which can be served
3. Present system connection capacity (in ERCs *) using existing lines
4. Future connection capacity (in ERCs *) upon service area buildout112
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity?No
7. Attach a description of the fire fighting facilities. <u>N/A</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system
<ul> <li>9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago</li> <li>10. If the present system does not meet the requirements of DEP rules:</li> </ul>
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 # 3591008
12. Water Management District Consumptive Use Permit #
a. Is the system in compliance with the requirements of the CUP? Yes
b. If not, what are the utility's plans to gain compliance? N/A

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

## SYSTEM NAME / COUNTY RAVENNA PARK / LINCOLN HEIGHTS / SEMINOLE

### PUMPING AND PURCHASED WATER STATISTICS

		FINISHED	WATER USED	TOTAL WATER	
	WATER	WATER	FOR LINE	PUMPED AND	WATER SOLD
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	TO
	FOR RESALE	FROM WELLS	<b>FIGHTING</b>	( Omit 000's )	CUSTOMERS
MONTH	(Omit 000's)	( Omit 000's )	FIRES, ETC.	[ (b)+(c)-(d) ]	( Omit 000's )
(a)	(b)	(c)	( <b>d</b> )	(e)	<b>(f)</b>
January		2.164	0.078	2.086	1.731
February		1.750	0.005	1.746	1.525
March		2.176	0.741	1.435	1.871
April		2.309	0.005	2.305	2.013
May		2.579	0.008	2.572	2.142
June	1	2.203	0.005	2.199	1.956
July		2.198	0.395	1.803	1.928
August		2.217	0.027	2.190	1.991
September		2.137	0.008	2.129	1.870
October		2.399	0.008	2.391	2.026
November		2.155	0.011	2.144	1.938
December		2.266	0.027	2.240	1.932
Total for Year		26.553	1.316	25.237	22.921
If water is purchased for resale, indicate the following:  Vendor None  Point of delivery  If water is sold to other water utilities for redistribution, list names of such utilities below:					
None					
		· · · · · · · · · · · · · · · · · · ·			
				· · · · · · · · · · · · · · · · · · ·	

Based on 16 hrs/day

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

YEAR OF REPORT 31-Dec-10

### SYSTEM NAME / COUNTY RAVENNA PARK / LINCOLN HEIGHTS / SEMINOLE

#### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

YEAR OF REPORT 31-Dec-10

**SYSTEM NAME / COUNTY:** 

#### RAVENNA PARK / LINCOLN HEIGHTS / SEMINOLE

#### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	339	339
5/8"	Displacement	1.0		0
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0	1	16
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
		Total Water Syster	n Meter Equivalents	355

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same

period and divide the result by 365 days.

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

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

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

ERC Calculation:

22.921/365/350=179 ERC's

#### UTILITY NAME:

### UTILITIES, INC. OF FLORIDA

## SYSTEM NAME / COUNTY RAVENNA PARK / LINCOLN HEIGHTS / SEMINOLE

### OTHER WATER SYSTEM INFORMATION

	Furnish information below for each system. A separate page should be supplied where necessary.
	t ERC's * the system can efficiently serve853
	num number of ERCs * which can be served853
	at system connection capacity (in ERCs *) using existing lines355
	e connection capacity (in ERCs *) upon service area buildout355
	ated annual increase in ERCs *. None
6. Is the	utility required to have fire flow capacity?No
	h a description of the fire fighting facilities. N/A
8. Desci None	ribe any plans and estimated completion dates for any enlargements or improvements of this system.
	n did the company last file a capacity analysis report with the DEP? Over 5 years ago
10. If th	e present system does not meet the requirements of DEP rules: N/A
	a. Attach a description of the plant upgrade necessary to meet the DEP rules.
	b. Have these plans been approved by DEP?
	c. When will construction begin?
	d. Attach plans for funding the required upgrading.
	e. Is this system under any Consent Order with DEP?
	partment of Environmental Protection ID #3591061
10 137	ter Management District Consumptive Use Permit # 8352
12. Wa	Cally CUID? Vac
12. Wa	a. Is the system in compliance with the requirements of the CUP? Yes  b. If not, what are the utility's plans to gain compliance? N/A

W-14
GROUP \_\_\_\_
SYSTEM Ravenna Park/Lincoln Heights

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

#### SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE

#### WEATHERSFIELD/TRAILWOOD/OAKLAND HILLS COMBINED

#### PUMPING AND PURCHASED WATER STATISTICS

		FINISHED	WATER USED	TOTAL WATER	
	WATER	WATER	FOR LINE	PUMPED AND	*WATER SOLD
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	TO
	FOR RESALE	FROM WELLS	FIGHTING	( Omit 000's )	CUSTOMERS
MONTH	(Omit 000's)	( Omit 000's )	FIRES, ETC.	[ (b)+(c)-(d) ]	( Omit 000's )
(a)	<b>(b)</b>	(c)	(d)	(e)	<b>(f)</b>
January	0.000	7.101	1.963	5.138	5.899
February	0.000	5.930	0.186	5.744	4.853
March	0.000	6.892	0.238	6.654	6.041
April	0.000	7.294	0.096	7.198	6.613
May	0.000	8.033	0.148	7.885	7.087
June	0.000	7.252	0.742	6.511	6.322
July	0.000	7.429	0.052	7.378	6.407
August	0.000	7.380	0.076	7.304	6.359
September	0.000	7.336	1.985	5.351	6.379
October	0.000	7.477	0.112	7.365	6.619
November	0.000	7.089	0.227	6.862	5.980
December	0.000	6.794	0.061	6.734	6.010
Total for Year	0.000	86.007	5.885	80.122	74.568
Vendor	purchased for resa Emergency inte		llowing: City of Altamonte S	Springs.	
If water is None	sold to other water	utilities for redis	tribution, list names	of such utilities belo	w:
* INCLUD	DES SOLD FIGUR	ES FOR TRAILV	VOOD AND OAKL	AND HILLS	

Based on 16 hrs/day

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

#### **UTILITY NAME:**

#### **UTILITIES, INC. OF FLORIDA**

#### SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE

#### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

**SYSTEM NAME / COUNTY:** 

#### WEATHERSFIELD/SEMINOLE

WEATHERSFIELD/TRAILWOOD/OAKLAND HILLS/COMBINED

#### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
		1.0	1 105	1 105
All Residential		1.0	1,195	1,195
5/8"	Displacement	1.0	3	3
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water Syste	m Meter Equivalents	1,230

#### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Use one of the following me	thods:												
(a)	If actual	flow data	are ava	ilable	from the	preceding	12 mg	onths,	divide	the total	annual	single	famil

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

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

ERC = (Total SER gallons sold (Omit 000) / 365 days / 350 gallons per d

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

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

ERC Calculation:		
74.568/365/350=584 ERC's		

W-13 Combined
GROUP \_\_\_\_
SYSTEM Weathersfield

#### **UTILITY NAME:**

#### **UTILITIES, INC. OF FLORIDA**

#### SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE

#### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 2,629
2. Maximum number of ERCs * which can be served
3. Present system connection capacity (in ERCs *) using existing lines
4. Future connection capacity (in ERCs *) upon service area buildout
5. Estimated annual increase in ERCs *0
6. Is the utility required to have fire flow capacity? Yes  If so, how much capacity is required? 1,500 gpm
7. Attach a description of the fire fighting facilities. 31 hydrants; High Service pumps produce 1500 gpm
8. Describe any plans and estimated completion dates for any enlargements or improvements of this syste None
9. When did the company last file a capacity analysis report with the DEP?
10. If the present system does not meet the requirements of DEP rules:
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 #3591451
12. Water Management District Consumptive Use Permit #8346
a. Is the system in compliance with the requirements of the CUP?Yes
b. If not, what are the utility's plans to gain compliance?N/A

W-14
GROUP \_\_\_\_\_
SYSTEM Weathersfield

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

# WASTEWATER OPERATION SECTION

#### **UTILITY NAME:**

#### **UTILITIES, INC. OF FLORIDA**

#### WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
GOLDEN HILLS / CROWNWOOD / MARION	305S	
SUMMERTREE / PASCO	2298	
WIS - BAR / PASCO	421S	
RAVENNA PARK / LINCOLN HEIGHTS / SEMINOLE	225S	
WEATHERSFIELD / SEMINOLE	225S	
		4.190 -
	•	
	-	-
	***	

SYSTEM NAME / COUNTY: Total Sewer

#### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 3,728,109
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	786,378
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	1,580,976
252	Advances for Construction	F-20	1,315
	Subtotal		\$1,359,440_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 990,439
	Subtotal		\$ 2,349,879
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2)	F-7 F-7	
113	Working Capital Allowance (3)	<u> </u>	133,189
	Other (Specify):		155,105
	Outer (Specify).		
	WASTEWATER RATE BASE		\$2,483,068_
WASTE	EWATER OPERATING INCOME	S-3	\$ (347,836)
ACHIEVE	ED RATE OF RETURN (Wastewater Operating Income / Wastewater Operat	tewater Rate Base)	-14.01%

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.

SYSTEM NAME / COUNTY: Total Sewer

#### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	W	ASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	S-9B	<b>_</b> \$	1,287,395
530	Less: Guaranteed Revenue (and AFPI)	S-9A	╂	
	Net Operating Revenues		\$	1,287,395
401	Operating Expenses	S-10A	\$	1,065,512
403	Depreciation Expense	S-6A		578,263
	Less: Amortization of CIAC	S-8A		(31,393)
	Net Depreciation Expense		\$	546,870
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		-
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			<del>-</del>
408.11	Property Taxes			59,597
408.12	Payroll Taxes		1	16,297
408.13	Other Taxes and Licenses		1	38,599
408	Total Taxes Other Than Income		\$	114,492
409.1	Income Taxes			(37,966)
410.10	Deferred Federal Income Taxes		J	(45,274)
410.11	Deferred State Income Taxes			(7,750)
411.10	Provision for Deferred Income Taxes - Credit		<b>.</b>	
412.10	Investment Tax Credits Deferred to Future Periods		4	
412.11	Investment Tax Credits Restored to Operating Income			(654)
	Utility Operating Expenses		\$	1,635,232
	Utility Operating Income		\$	(347,836)
	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9A	\$	
413	Income From Utility Plant Leased to Others			-
414	Gains (losses) From Disposition of Utility Property			2,245
420	Allowance for Funds Used During Construction		<b> </b>	-
			-	
	Total Utility Operating Income		\$	(345,592)

YEAR OF REPORT 31-Dec-10

## UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Total Sewer

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITTIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	* (b)	(e)	(f)
351	Organization	\$ 3,486	- \$	- \$	\$ 3,486
352	Franchises	-	,	-	
353	Land and Land Rights	204,391	(2,740)	•	201,651
354	Structures and Improvements	1,575,686	(85,199)	-	1,490,487
355	Power Generation Equipment	523	,	'	523
360	Collection Sewers - Force	354,506	066	'	355,496
361	Collection Sewers - Gravity	2,394,083	3,182		2,397,265
362	Special Collecting Structures		1	-	•
360	Services to Customers	1	•	1	
364	Flow Measuring Devices	•	5,199	1	5,199
365	Flow Measuring Installations	497	1	•	497
396	Reuse Services	1	t		-
367	Reuse Meters and Meter Installations	•	1	1	-
370	Receiving Wells	•	1	1	1
354	Pumping Equipment	13,796	6,573	•	20,369
374	Reuse Distribution Reservoirs	152	433	•	585
375	Reuse Transmission and				1
	Distribution System	3,917	1,313	'	5,230
380	Treatment and Disposal Equipment	(303,750)	7,192	3,983	(300,541)
381	Plant Sewers	-	'	1	
382	Outfall Sewer Lines	1	1	ŧ	ŧ
389	Other Plant Miscellaneous Equipment	2,095	1	·	2,095
390	Office Furniture and Equipment	232,809	38,613	•	271,423
391	Transportation Equipment	112,826	7,192	1	120,018
392	Stores Equipment	-	1	*	
393	Tools, Shop and Garage Equipment	8,019	(6,738)	-	1,282
394	Laboratory Equipment	'	-	-	
395	Power Operated Equipment	ę	2,892		2,892
396	Communication Equipment	6,220	(6,220)		
397	Miscellaneous Equipment	1	-	1	1
398	Other Tangible Plant	1,921	(851,767)	-	(849,846)
	Total Wastewater Plant	\$ 4,611,178	\$ (879,085)	\$ 3,983	\$ 3,728,109

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

S-4(a) GROUP

UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY: Total Sewer

UTILITY NAME:

	j.		ڻ ص	DISTRIBUTION PLANT	PLANT	(j) (k)	\$																						271,423	120,018		1,282		2,892			(849,846)	. (454,232)
	ιψ	RECLAIMED RECLA	~	Z	PLANT PLA	(j)	8																															<del>\$</del>
MATRIX	4.		TRE		DISPOSAL	(j)	8														6	2			(300,541)	•		2,095										4 \$ (298,446)
WASTEWATER UTILITY PLANT MATRIX	<u>.</u>			_	PLANT	(i)	\$		51	87	523	96				<u></u>	497				20,369	585		5,230														18 \$ 26.184
WASTEWATE	7		BLE   COLLECTION	T PLANT		(h)	3,486  \$		201,651	1,490,487	2	355,496	2,397,265			5,199	7		1																			3.486 \$ 4.451.118
	-:		INTANGIBLE	PLANT		(g)	\$ 3,												tions						ent			pment				nent						\$
			ACCOUNT NAME			( <b>p</b> )	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant
			ACCT.	NO.		( <b>a</b> )	351	352	353	354	355	360	361	362	360	364	365	366	367	370	354	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398	

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

<b>YEAR</b>	OF	REPORT
	31-	Dec-10

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SYSTEM NAME / COUNTY: Total Sewer

#### BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - D)/C
(a)	(b)	(c)	(d)	(e)
354	Structures and Improvements			3.13-4%
355	Power Generation Equipment			5.00%
360	Collection Sewers - Force	P	*******	3.33%
361	Collection Sewers - Gravity			2.22%
362	Special Collecting Structures			
360	Services to Customers			2.63%
364	Flow Measuring Devices			
365	Flow Measuring Installations			1.50%
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			2.86%
354	Pumping Equipment			5.56%
375	Reuse Transmission and			
	Distribution System			2.33%
380	Treatment and Disposal Equipment			5.56%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			5.56%
390	Office Furniture and Equipment			6.67%
391	Transportation Equipment			5-10%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			6.25%
394	Laboratory Equipment			6.67%
395	Power Operated Equipment			8.33%
396	Communication Equipment			10.00%
397	Miscellaneous Equipment			2.00%
354	Other Tangible Plant			10.00%
Wastewat	er Plant Composite Depreciation Rate *			

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

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Total Sewer

	TOTAL	(d+e)	E)	69		\$ 56,799	26	12,658	55,647		-	260	7		-		096	-	113	25,583			36	098'99	16,509	1	79	1	09	-		(846,511)	\$ (610,843)
PRECIATION	OTHER CREDITS *	3	(e)	69	•	_1	26	(133)	133	ı	•		-	•	-	-	176	•		423	•	•	36	36,580	8,181		3	1	-	-	-	(1,233,669)	\$ (1,189,107)
CUMULATED DE	ACCRUALS	í,	(p)	•		\$ 57,731	3	12,790	55,514	-	ı	260	7	-	-	,	784	,	113	25,160	•	,	1	30,280	8,328	,	92	•	09		,	387,159	\$ 578,263
ASTEWATER AC	BALANCE AT BEGINNING	OF YEAR	(c)	2,885		\$ 579,952	22	204,884	731,415	•	1	1	12	-	•	1	595	-	68	(260,457)	•	•	34	60,644	81,381	,	(358)	•	•	1	1	106	\$ 1,401,205
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	ACCOUNT NAME	É	(p)	Organization	Franchise	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
	ACCT.	(	(a)	351	352	354	355	360	361	362	360	364	365	366	367	370	354	375		380	381	382	389	390	391	392	393	394	395	396	397	398	Total

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

S-6(a) GROUP

UTILITY NAME:

SYSTEM NAME / COUNTY: Total Sewer

	BALANCE AT END OF YEAR (c+f-i)	(k)	2,954		\$ 636,751	48	217,541	787,063	-	1	260	20	1	•	,	1,556	1	202	(238,857)		•	70	127,505	97,890		(279)		09			(846,405)	\$ 786,378
ATION	TOTAL CHARGES (g-h+i)	(j)			-	•	'		•		-	-	•	1	•	'	-	1	3,983	,	1	•	-		1	1	-	'	1	1	•	\$ 3,983
JLATED DEPRECL	COST OF REMOVAL AND OTHER CHARGES	(i)			€9																											\$
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	SALVAGE AND INSURANCE	( <b>h</b> )			8																											\$
NTRIES IN WAST	PLANT RETIRED	(g)			\$	,	•	1	1	1	-		-	•		-		1	3,983	'	•	-	•	-	1	-	'		•	1	1	\$ 3,983
ANALYSIS OF E	ACCOUNT NAME	(p)	Organization	Franchise	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment			Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
	ACCT. NO.	(a)	351	352	354	355	360	361	362	360	364	365	366	367	370	354	375		380	381	382	389	390	391	392	393	394	395	366	397	398	Total E

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

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SYSTEM NAME / COUNTY Total Sewer

## CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$1,311,712_
Add credits during year:  Contributions received from Capacity,		
Main Extension and Customer Connection Charges  Contributions received from Developer or	S-8A	\$
Contractor Agreements in cash or property	S-8B	-
COA		269,264
Total Credits		\$269,264_
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$1,580,976_

Ė	explain all debits charged to Account 2/1 during the year below:

SYSTEM NAME	/ COUNTY	<b>Total Sewer</b>	
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#### 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)
		\$	\$
Total Credits			\$

### ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 956,713
Debits during the year: Accruals charged to Account 272 Other debits (specify): COA	\$ 31,393 2,601
Total debits	\$33,994_
Credits during the year (specify) : COA	\$ 269
Total credits	\$
Balance end of year	\$ 990,439

S-8	(a)
<b>GROUP</b>	

SYSTEM NAME / COUNTY: Total Sewer

#### WASTEWATER CIAC SCHEDULE "B"

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

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

S-8(b) GROUP \_\_\_\_\_ **UTILITY NAME:** 

#### **UTILITIES, INC. OF FLORIDA**

SYSTEM NAME / COUNTY: Total Sewer

#### WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues	2,617	2,608	\$ (27,883)
521.2	Commercial Revenues			-
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	2,617	2,608	\$ (27,883)
	Measured Revenues:			4.0.1.0-4
522.1	Residential Revenues			1,244,972
522.2	Commercial Revenues			67,007
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$1,311,978
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	2,617	2,608	\$1,284,095_
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$
531	Sale of Sludge			-
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	(Including Allowance for Funds Pruden	tly Invested or AFPI	)	3,300
	Total Other Wastewater Revenues			\$3,300_

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

YEAR	OF	REPORT
	31-	Dec-10

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SYSTEM NAME / COUNTY: Total Sewer

#### WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO.	YEAR END NUMBER OF	AMOUNTS
NO.	2 22 22 22 2	CUSTOMERS *	CUSTOMERS *	
(a)	<b>(b)</b>	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From			
	Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			\$
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			\$
544	Reuse Revenues From Other Systems	3		
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenues			\$1,287,395

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

S-9(b) GROUP \_\_\_\_\_

UTILITY NAME:

SYSTEM NAME / COUNTY: Total Sewer

MAINTENANCE TREATMENT 27,976 & DISPOSAL 18,207 5,013 2,819 EXPENSES -1.937 Ģ  $\odot$ **OPERATIONS** TREATMENT & DISPOSAL 72,826 8,946 758,006 25,432 12,531 3,160 11,278 EXPENSES 616,085 € MAINTENANCE 12,175 7,587 2,089 1.692 807 EXPENSES **PUMPING** 3 4 **OPERATIONS** 30,345 53,831 5,013 8.478 6.767 **PUMPING** EXPENSES WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX MAINTENANCE COLLECTION 27,579 18,207 EXPENSES-2,924 4,511 .937 **e** COLLECTION OPERATIONS 7,416 4,552 1,252 EXPENSES-484 € 6 (83) 8,946 34,076 1,065,512 41,768 3,159 28,195 4,602 151,723 11,297 33,909 4,040 20,085 28,983 616,085 24,477 16,141 185 37,910 CURRENT YEAR છ Directors and Majority Stockholders - Amortization of Rate Case Expense Regulatory Commission Exp.-Other Contractual Services - Accounting Regulatory Commission Expenses Contractual Services-Engineering **Employee Pensions and Benefits** Rental of Building/Real Property Salaries and Wages - Employees Contractual Services - Mgt. Fees Total Wastewater Utility Expenses ACCOUNT NAME Salaries and Wages - Officers, Contractual Services - Testing Purchased Sewage Treatment Insurance - Workman's Comp. Contractual Services - Other Insurance - General Liability Contractual Services - Legal Sludge Removal Expense Fuel for Power Purchased Transportation Expenses Miscellaneous Expenses Materials and Supplies 3 Rental of Equipment Advertising Expense Insurance - Vehicle Bad Debt Expense Insurance - Other Purchased Power Chemicals Š. 707 7115 718 720 732 734 736 756 758 99/ 770 759 733 742 750 760 Œ 5 711 731 741 757 167

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Total Sewer

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

MAINTENANCE DISTRIBUTION RECLAIMED EXPENSES-WATER 3 S DISTRIBUTION **OPERATIONS** RECLAIMED EXPENSES-WATER Ξ 60 MAINTENANCE TREATMENT RECLAIMED EXPENSES-WATER  $\widehat{\Xi}$ **OPERATIONS FREATMENT** RECLAIMED EXPENSES-WATER <del>69</del> 138,936 37,910 12,239 20.084 34.076 14,491 4.040 4,602 185 11.297 EXPENSES ADMIN. & GENERAL 3 12,946 12,239 (83) 14,491 39,593 CUSTOMER ACCOUNTS EXPENSE 9 - Amortization of Rate Case Expense Directors and Majority Stockholders Regulatory Commission Exp.-Other Contractual Services - Accounting Regulatory Commission Expenses Contractual Services-Engineering Rental of Building/Real Property Contractual Services - Mgt. Fees Employee Pensions and Benefits Salaries and Wages - Employees Salaries and Wages - Officers, Contractual Services - Testing Insurance - Workman's Comp. Fotal Wastewater Utility Expenses Insurance - General Liability ACCOUNT NAME Purchased Sewage Treatment Contractual Services - Other Contractual Services - Legal Sludge Removal Expense Fuel for Power Purchased Transportation Expenses Miscellaneous Expenses Materials and Supplies Rental of Equipment Advertising Expense **e** Insurance - Vehicle Bad Debt Expense Insurance - Other Purchased Power Chemicals ACCT. Š. 718 720 736 750 756 759 707 715 716 732 733 734 742 758 18/8 191 170 775 703 735 741 757 **a** 711 731 701

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SYSTEM NAME / COUNTY: Marion County

#### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 182,446
	Less:	<del>*</del>	
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	41,997
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	7,200
252	Advances for Construction		39
	Subtotal		\$133,210_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 1,008
	Subtotal		\$134,218_
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		4,173
	Other (Specify):	• • »• • • • • • • • • • • • • • • • •	
	WASTEWATER RATE BASE		\$138,391_
WASTE	WATER OPERATING INCOME	S-3	\$1,599_
ACHIEV	ED RATE OF RETURN (Wastewater Operating Income / Waste	water Rate Base)	1.16%

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.

SYSTEM NAME / COUNTY Marion County

#### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		STEWATER UTILITY (d)
	UTILITY OPERATING INCOME		1.	
400	Operating Revenues	S-9B	<b>_</b> \$	46,130
530	Less: Guaranteed Revenue (and AFPI)	S-9A		
	Net Operating Revenues		\$	46,130
401	Operating Expenses	S-10A	\$	33,382
403	Depreciation Expense	S-6A	J	9,338
	Less: Amortization of CIAC	S-8A		(183)
	Net Depreciation Expense	_	\$	9,155
406	Amortization of Utility Plant Acquisition Adjustment	F-7	<b>↓</b>	-
407	Amortization Expense (Other than CIAC)	F-8		-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee			_
408.11	Property Taxes			412
408.12	Payroll Taxes			479
408.13	Other Taxes and Licenses		1	1,123
408	Total Taxes Other Than Income		\$	2,014
409.1	Income Taxes			-
410.1	Deferred Federal Income Taxes		]	-
410.11	Deferred State Income Taxes		J	
411.1	Provision for Deferred Income Taxes - Credit			-
412.1	Investment Tax Credits Deferred to Future Periods			<del>-</del>
412.11	Investment Tax Credits Restored to Operating Income			(19)
	Utility Operating Expenses		\$	44,532
	Utility Operating Income		\$	1,599
	Add Back:	T		
530	Guaranteed Revenue (and AFPI)	S-9A	\$	
413	Income From Utility Plant Leased to Others			-
414	Gains (losses) From Disposition of Utility Property			15
420	Allowance for Funds Used During Construction		_	-
	Total Utility Operating Income	I	\$	1,613

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Marion County

WASTEWATER UTILITY PLANT ACCOUNTS

(23,955)182,446 10,046 585 106,528 8,803 10,720 4,154 2,867 59,289 3,421 CURRENT YEAR 69 RETIREMENTS 3,983 3,983 **ම** (18,495)8 (200)(183) (24,955)**ADDITIONS** 2,672 (3,110)433 5,447 1.169 196 \*(p) <del><></del> 204,924 3,225 10,800 7,264 105,064 7,634 202 000,1 2,867 59,173 183 **PREVIOUS** YEAR Other Plant Miscellaneous Equipment Reuse Meters and Meter Installations Tools, Shop and Garage Equipment Treatment and Disposal Equipment Office Furniture and Equipment ACCOUNT NAME Reuse Distribution Reservoirs Structures and Improvements Power Generation Equipment Special Collecting Structures Flow Measuring Installations Collection Sewers - Gravity Power Operated Equipment Communication Equipment Transportation Equipment Miscellaneous Equipment Collection Sewers - Force Flow Measuring Devices Reuse Transmission and Total Wastewater Plant Laboratory Equipment Land and Land Rights Services to Customers 3 Other Tangible Plant Pumping Equipment **Outfall Sewer Lines** Distribution System Stores Equipment Receiving Wells Reuse Services Plant Sewers Organization Franchises ACCT. 396 Š 352 354 360 366 375 390 395 353 355 362 360 364 365 370 354 374 380 382 389 392 393 394 397 398 361 **B** 351 391

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

\* Column (d) includes recording allocation of UIF

S-4(a) GROUP.

UTILITY NAME:

SYSTEM NAME / COUNTY Marion County

	.7		GENERAL	PLANT		(k)	\$																						8,803	3,421	-	2	ı	-	1	-	(23,955)	\$ (11,729)
	9.	RECLAIMED	WASTEWATER	DISTRIBUTION	PLANT	(j)	\$																															-
	ĸ	RECLAIMED	WASTEWATER	TREATMENT	PLANT	(i)	\$																															\$
ATRIX	4.		TREATMENT	AND	DISPOSAL	(j)	\$																		106,528	•		1										\$ 106,528
WASTEWATER UTILITY PLANT MATRIX	£.		SYSTEM	PUMPING	PLANT	(i)	\$														10,046	585																\$ 10,630
<b>VASTEWATER</b> UT	7.		COLLECTION	PLANT		( <b>h</b> )	\$		10,720	4,154		2,867	59,289			1																						\$ 77,030
1	.1		INTANGIBLE	PLANT		(g)	\$ (13)																										100					\$ (13)
			ACCOUNT NAME			(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant
			ACCT.	NO.	-	(a)	351	352	353	354	355	360	361	362	360	364	365	396	367	370	354	374	375		380	381	382	389	390	391	392	393	394	395	396	268	368	

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

#### **UTILITY NAME:**

#### **UTILITIES, INC. OF FLORIDA**

SYSTEM NAME / COUNTY: Marion County

#### BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D)/C (e)
354	Structures and Improvements			3.13-4%
355	Power Generation Equipment			5.00%
360	Collection Sewers - Force			3.33%
361	Collection Sewers - Gravity			2.22%
362	Special Collecting Structures			
363	Services to Customers			2.63%
364	Flow Measuring Devices			
365	Flow Measuring Installations			1.50%
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			2.86%
371	Pumping Equipment			5.56%
375	Reuse Transmission and			
	Distribution System			2.33%
380	Treatment and Disposal Equipment			5.56%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			5.56%
390	Office Furniture and Equipment			6.67%
391	Transportation Equipment			5-10%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			6.25%
394	Laboratory Equipment			6.67%
395	Power Operated Equipment			8.33%
396	Communication Equipment			10.00%
397	Miscellaneous Equipment			2.00%
398	Other Tangible Plant			10.00%
Wastewate	er Plant Composite Depreciation Rate *			

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

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Marion County

	TOTAL	(d+e)	(2)		\$ (467)	1	96	1,315	,	-	•	1	•	•		474		5	6,085	1	•	1	1,950	473		0	•	•	1	•	(24,699)	\$ (14,768)	
PRECIATION	OTHER CREDITS *	(9)	-		\$ (620)	,	-	'	,	•	1	•	1	•	1	•	,	•	14	1	,	-	1,070	229	-	0	,		•	1	(24,799)	\$ (24,106)	
CUMULATED DE	ACCRUALS	9			\$ 153		96	1,315		•						474		5	6,071				880	244							100	\$ 9,338	
ASTEWATER AC	BALANCE AT BEGINNING	OF YEAR	(351)	,	\$ 914		(2,517)	28,944	•	,						450		3	29,042				1,784	2,395		0					83	\$ 60,748	
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	ACCOUNT NAME	(4)	Organization	Franchise	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service	
	ACCT. NO.	(6)	351	352	354	355	360	361	362	360	364	365	396	367	370	354	375		380	381	382	389	390	391	392	393	394	395	396	397	354	Total	

<sup>\*</sup> Specify nature of transaction OTHER CREDITS column (E) \* are due to allocation of UIF plant

YEAR OF REPORT 31-Dec-10

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Marion County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

				COSTOF	į	
ACCI.		PLANT	SALVAGE AND	REMOVAL	TOTAL	BALANCE AT
NO.	ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER	CHARGES	END OF YEAR
,				CHARGES	(g-h+i)	(c+f-j)
(a)	(q)	(g)	( <b>h</b> )	(i)	(j)	(k)
351	Organization					(351)
352	Franchise					
354	Structures and Improvements	- - - -	₩	\$	- \$	\$ 447
355	Power Generation Equipment					
360	Collection Sewers - Force				1	(2,421)
361	Collection Sewers - Gravity		1			30,259
362	Special Collecting Structures	1				
360	Services to Customers				1	
364	Flow Measuring Devices				,	
365	Flow Measuring Installations	,				
366	Reuse Services				-	
367	Reuse Meters and Meter Installations				'	
370	Receiving Wells	ļ ,				
354	Pumping Equipment	•			1	924
375	Reuse Transmission and				.	
	Distribution System	1			1	6
380	Treatment and Disposal Equipment	3,983			3,983	31,144
381	Plant Sewers	,			-	
382	Outfall Sewer Lines				-	
389	Other Plant Miscellaneous Equipment				1	
390	Office Furniture and Equipment	-				3,735
391	Transportation Equipment	1			1	2,867
392	Stores Equipment	1			1	
393	Tools, Shop and Garage Equipment	'				0
394	Laboratory Equipment				-	
395	Power Operated Equipment					
396	Communication Equipment				,	
397	Miscellaneous Equipment	_			,	
398	Other Tangible Plant					(24,615)
Total I	Total Depreciable Wastewater Plant in Service	\$ 3,983	-     <del>-  </del>	-	\$ 3,983	\$ 41,997

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

SYSTEM NAME / COUNTY : Marion County

## CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or	S-8A S-8B	\$
Contractor Agreements in cash or property  Total Credits	3-01	\$
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$

Explain all d	ebits charged to	Account 271 d	luring the yea	r below:		
	***************************************					

SYSTEM NAME / COUNTY Marion County

#### WASTEWATER CIAC SCHEDULE "A"

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

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

### ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION DESCRIPTION		<b>TEWATER</b>
(a)	,,,,,,	(b)
Balance first of year	s	957
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$	183
Total debits	\$	183
Credits during the year (specify): COA	\$	132
Total credits	\$	132
Balance end of year	\$	1,008

S-8(a)	
GROUP	

SYSTEM NAME / COUNTY Marion County

#### WASTEWATER CIAC SCHEDULE "B"

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

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

#### SYSTEM NAME / COUNTY Marion County

#### WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
NO. (a)	(b)	(c)	(d)	(e)
(a)	(0)	(c)	(0)	(4)
	WASTEWATER SALES			
	Flat Rate Revenues:		7.0	ф <b>£</b> 40
521.1	Residential Revenues	77	76	\$548_
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			-
521	Total Flat Rate Revenues	77	76	\$548_
	Measured Revenues:			
522.1	Residential Revenues			27,901
522.2	Commercial Revenues			17,501
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			<u> </u>
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues			\$45,402_
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
	Total Wastewater Sales	77	76	\$ 45,950
	OTHER WASTEWATER REVENUES	3		
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			-
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
	Other Wastewater Revenues			
536	(Including Allowance for Funds Prud	dently Invested or AF	PI)	180
	Total Other Wastewater Revenues			\$180_

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

#### **SYSTEM NAME / COUNTY Marion County**

#### WASTEWATER OPERATING REVENUE

A CICIT	PECCHIPATON	BEGINNING	YEAR END NUMBER OF	AMOUNTS
ACCT.	DESCRIPTION	YEAR NO. CUSTOMERS *	CUSTOMERS *	AMOUNTS
NO.	(L)		(d)	(e)
(a)	(b)	(c)	(u)	(6)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From			
	Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			\$
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From			
	Public Authorities			
541	Total Measured Reuse Revenues			\$
544	Reuse Revenues From Other System	S		
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenues			\$46,130_

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

SYSTEM NAME / COUNTY: Marion County

	<b>.</b>	TREATMENT	& DISPOSAL EXPENSES -	MAINTENANCE (i)	196			140						276									55											\$ 673	
	ιů	TREATMENT	& DISPOSAL EXPENSES -	Ş	\$ 783 \$		176	364		8,946	2,282		2,542	1,106									219											\$ 19,242	
	4,		PUMPING EXPENSES -	MAINTENANCE (g)	\$ 82			[9]						166									23											\$ 332	
INT MATRIX	κ <b>i</b>		PUMPING EXPENSES -	OPERATIONS (f)	\$ 326			146			1,761			664									91											\$ 2,988	
EXPENSE ACCOU	.2		COLLECTION EXPENSES.	MAINTENANCE (e)	\$ 196			85						442									55											\$ 778	
VASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	.1		COLLECTION EXPENSES.	Ø	49			36						111									14											\$ 210	
WASTEV			CURRENT	(9)	,632		331	1,213	1	8,946	7,042	'	2,542	2,765	0	118	49	ı	1	712		0	457	-	•	1	588	1		866	1,110	5	4,874	\$ 33,382	
			A CCOLINT NAME	(f)	Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
			ACCT.	<u>;</u>	701		703	704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	157	758	759	09 <i>L</i>		992	191	0 <i>LL</i>	<i>5LL</i>	L	

UTILITY NAME:

SYSTEM NAME / COUNTY: Marion County

on county

		WASTEWATER	WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	E ACCOUNT MAT			
		۲.	œί	.9 RECLAIMED	.10 RECLAIMED	.11 RECLAIMED	.12 RECLAIMED
				WATER	WATER	WATER	WATER
ACCT.	ACCOUNT NAME	CUSTOMER ACCOUNTS	ADMIN. & GENERAL	TREATMENT EXPENSES-	TREATMENT EXPENSES-	DISTRIBUTION EXPENSES-	DISTRIBUTION EXPENSES.
		EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
T	(b)	ĵ, ξ	(K)	(I)	(m)	(m) \$	(c) <del>s</del>
T	Salaries and wages - Employees		9				
/03	Salaries and wages - Unicers,						
	Directors and Majority Stockholders	325	331				
710	Employee Fensions and Benefits Durchased Courage Treatment	0/6					
	Sludoe Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		0				
732	Contractual Services - Accounting		118				
733	Contractual Services - Legal		49				
734	Contractual Services - Mgt. Fees		0				
735	Contractual Services - Testing		0				
736	Contractual Services - Other	356	356				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		588				
760	Advertising Expense						
992	Regulatory Commission Expenses						
	- Amortization of Rate Case Expense		866				
191	Regulatory Commission ExpOther		1,110				
770	Bad Debt Expense	5					
775	Miscellaneous Expenses	2,437	2,437				
Τc	Total Wastewater Utility Expenses	\$ 3,174	\$ 5,987	, S	· ·	- € <del>\$</del>	· •

#### **UTILITY NAME:**

#### **UTILITIES, INC. OF FLORIDA**

**SYSTEM NAME / COUNTY:** 

### GOLDEN HILLS / CROWNWOOD / MARION CROWNWOOD

#### 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 NUMBI OF METER EQUIVALENT (c x d) (e)
All De diametral		1.0	84	84
All Residential 5/8"	Displacement	1.0	1	
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	1	
3"	Displacement Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

## 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 = ( Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day )

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated. Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:	
	6.506/365/280=64 ERC's

#### UTILITIES, INC. OF FLORIDA

# SYSTEM NAME / COUNTY GOLDEN HILLS / CROWNWOOD / MARION

# WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	.040 mgd
Basis of Permit Capacity (1)	
Manufacturer	McNeil Co.
Type (2)	Ext. Aeration
Hydraulic Capacity	.040 mgd
Average Daily Flow	0.018 mgd
Total Gallons of Wastewater Treated	6.506 mg
Method of Effluent Disposal	Perc Ponds

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

# **UTILITIES, INC. OF FLORIDA**

# SYSTEM NAME / COUNTY GOLDEN HILLS / CROWNWOOD / MARION

# OTHER WASTEWATER SYSTEM INFORMATION

S-13
GROUP \_\_\_\_
SYSTEM Golden Hills/Crownwood

<sup>\*</sup> An ERC is determined based on the calculation on S-11.

UTIL	ITY	NAME	:
------	-----	------	---

SYSTEM NAME / COUNTY: Pasco County

#### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WA	ASTEWATER UTILITY (d)				
101	Utility Plant In Service	S-4A	\$	1,079,942				
	Less: Nonused and Useful Plant (1)							
108	Accumulated Depreciation	S-6B	↓	228,688				
110	Accumulated Amortization		↓_					
271	Contributions In Aid of Construction	S-7	J _	620,195				
252	Advances for Construction			577				
i	Subtotal		\$_	230,482				
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$	440,191				
	Subtotal		\$_	670,673				
114	Plus or Minus: Acquisition Adjustments (2)	F-7						
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	1 -					
	Working Capital Allowance (3)		1 -	63,459				
	Other (Specify):							
	WASTEWATER RATE BASE		\$_	734,132				
WASTE	EWATER OPERATING INCOME	S-3	s_	(49,059)				
ACHIEV	ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)							

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: <u>UTILITIES, INC. OF FLORIDA</u>

SYSTEM NAME / COUNTY: Pasco County

# WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	, , , , ,	STEWATER UTILITY (d)
	UTILITY OPERATING INCOME	g op		557 771
400	Operating Revenues	S-9B S-9A	<b>_</b> \$	557,771
530	Less: Guaranteed Revenue (and AFPI)	5-9A	<del></del>	
	Net Operating Revenues		\$	557,771
401	Operating Expenses	S-10A	\$	507,676
403	Depreciation Expense	S-6A	<u> </u>	71,109
	Less: Amortization of CIAC	S-8A		(14,924)
	Net Depreciation Expense		\$	56,185
406	Amortization of Utility Plant Acquisition Adjustment	F-7	<b>↓</b>	
407	Amortization Expense (Other than CIAC)	F-8		
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee			<u>-</u>
408.11	Property Taxes		1	19,387
408.12	Payroll Taxes		1 —	7,126
408.13	Other Taxes and Licenses		1 —	16,965
408	Total Taxes Other Than Income		\$	43,478
409.1	Income Taxes		<u> </u>	
410.1	Deferred Federal Income Taxes			-
410.11	Deferred State Income Taxes			-
411.1	Provision for Deferred Income Taxes - Credit			
412.1	Investment Tax Credits Deferred to Future Periods		<b>↓</b> —	- (205)
412.11	Investment Tax Credits Restored to Operating Income	<u> </u>		(287)
	Utility Operating Expenses		\$	607,052
	Utility Operating Income		\$	(49,281)
	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9A	\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			222
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income	-	\$	(49,059)

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY:

Pasco County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	<b>ADDITIONS</b>	RETIREMENTS	YEAR
(a)	(b)	(c)	* (b)	(e)	E
351	Organization	\$ 3,349	-	<b>S</b>	\$ 3,349
352	Franchises				
353	Land and Land Rights	10,500	(1,202)		9,298
354	Structures and Improvements	393,759	(36,600)		357,159
355	Power Generation Equipment	,	1		-
360	Collection Sewers - Force	213,876	387		214,263
361	Collection Sewers - Gravity	587,519	999		288,185
362	Special Collecting Structures		-		
360	Services to Customers	ı			1
364	Flow Measuring Devices		5,199		5,199
365	Flow Measuring Installations	497	1		49/
366	Reuse Services		1		
367	Reuse Meters and Meter Installations		,		
370	Receiving Wells		1		1
354	Pumping Equipment	5,324	1,686		7,009
374	Reuse Distribution Reservoirs		,		
375	Reuse Transmission and				,,,,,
	Distribution System	2,548	1,313		3,861
380	Treatment and Disposal Equipment	87,126	1,240		88,360
381	Plant Sewers		,		
382	Outfall Sewer Lines				300 6
389	Other Plant Miscellaneous Equipment	2,095			2,062
390	Office Furniture and Equipment	101,444	17,258		118,702
391	Transportation Equipment	47,933	3,317		167,16
392	Stores Equipment		Í		207
393	Tools, Shop and Garage Equipment	3,590	(2,897)		660
394	Laboratory Equipment	1	,		- 000
395	Power Operated Equipment	1	2,892		7,897
396	Communication Equipment	2,715	(2,715)		
397	Miscellaneous Equipment	•	•		
398	Other Tangible Plant	921	(373,796)		(3/2,8/5)
	Total Wastewater Plant	\$ 1,463,197	\$ (383,254)	· \$	\$ 1,079,942

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

S-4(a) GROUP

UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY Pasco County

WASTEWATER UTILITY PLANT MATRIX

7.	GENERAL	PLANT		(k)	<b>∽</b>																					OOL O.	118,702	167,16	- 000	093	0000	7,892		-	(372,875)	(199,337)	
9.	RECLAIMED WASTEWATER	DISTRIBUTION	PLANT	(j)	8																																
w	RECLAIMED WASTEWATER	TREATMENT	PLANT	(i)	S															Manual Hard Control of the Control o																· <del>S</del>	
4.	TREATMENT	AND	DISPOSAL	(i)	\$																		88,366	1	-	2,095										\$ 90.460	
3	SVSTEM	PUMPING	PLANT	(i)	S														7,009			3,861														02801	
2 3	COLLECTION	PLANT		(h)	8		9,298	357,159	1	214,263	588,185		ŀ	5,199	497	•	•																			\$ 1.174.600	
1.	INTANCIRIE	PLANT		(g)	\$ 3,349																															3 340	
	AMAN ENLICOSOA	ACCOINT NAME		(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wortewater Dient	I OIAI W ASICWATU I IAIR
	LJJV	NO.	<u> </u>	(a)	351	352	353	354	355	360	361	362	360	364	365	396	367	370	354	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398		

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

UTII	.ITY	NA	ME:

SYSTEM NAME / COUNTY: Pasco County

# BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	,		3.13-4%
355	Power Generation Equipment		,	5.00%
360	Collection Sewers - Force			3.33%
361	Collection Sewers - Gravity	· · · · · · · · · · · · · · · · · · ·		2.22%
362	Special Collecting Structures			
363	Services to Customers			2.63%
364	Flow Measuring Devices			
365	Flow Measuring Installations			1.50%
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			2.86%
371	Pumping Equipment			5.56%
375	Reuse Transmission and			
	Distribution System			2.33%
380	Treatment and Disposal Equipment			5.56%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			5.56%
390	Office Furniture and Equipment			6.67%
391	Transportation Equipment			5-10%
392	Stores Equipment			
- 393	Tools, Shop and Garage Equipment			6.25%
394	Laboratory Equipment			6.67%
395	Power Operated Equipment			8.33%
396	Communication Equipment			10.00%
397	Miscellaneous Equipment			2.00%
398	Other Tangible Plant			10.00%
Wastewat	er Plant Composite Depreciation Rate *			

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

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Pasco County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

TOTAL CREDITS (d+e) (f)	69	\$ 14.160		7,953	12,494	1	-	260	7	1	ŀ		310	ı	92	19,157	1	-	36	29,423	7,361	-	42		09	1			\$ 91,409
OTHER CREDITS *	69	\$	ı	(133)	133	1	1			-	-	ı	-	-	1	205	-	,	36	16,250	3,719			1		•	-		\$ 20,300
ACCRUALS (d)		\$ 14.140		8,086	12,362			260	7				310		92	18,953				13,173	3,642		40		09				\$ 71,109
BALANCE AT BEGINNING OF YEAR (c)	3,108	145 689		127,296	180,087	-	1		12				128		52	(6,803)			34	26,521	35,589		27						\$ 508,741
ACCOUNT NAME AT BI  (b)	Organization	Franschise Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
ACCT. NO.	351	352	355	360	361	362	363	364	365	366	367	370	371	375		380	381	382	389	390	391	392	393	394	395	396	397	398	Total

<sup>\*</sup> Specify nature of transaction OTHER CREDITS column (E) \* are due to allocation of UIF plant

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Pasco County

(371,462)9,355 55,943 S 228,688 END OF YEAR 128 42,950 8 BALANCE AT 159,849 135,249 260 438 192,582 (**c+f-j**)  $\Xi$ 69 CHARGES TOTAL (g-h+i) 9 ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION ↔ AND OTHER REMOVAL CHARGES COST OF Ξ ↔ SALVAGE AND INSURANCE  $\equiv$ RETIRED **PLANT B** Other Plant Miscellaneous Equipment Reuse Meters and Meter Installations Total Depreciable Wastewater Plant in Service Tools, Shop and Garage Equipment Treatment and Disposal Equipment Office Furniture and Equipment Flow Measuring Installations Structures and Improvements Power Generation Equipment Special Collecting Structures ACCOUNT NAME Collection Sewers - Gravity Power Operated Equipment Communication Equipment Transportation Equipment Miscellaneous Equipment Collection Sewers - Force Flow Measuring Devices Reuse Transmission and Laboratory Equipment Services to Customers Other Tangible Plant Pumping Equipment Distribution System Outfall Sewer Lines 9 Stores Equipment Receiving Wells Reuse Services Plant Sewers Organization Franchise 394 Š. 352 354 355 360 361 362 363 364 367 391 392 396 398 365 366 370 375 380 381 382 389 390 393 395 397 351 371 **a** 

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

SYSTEM NAME / COUNTY: Pasco County\_\_\_\_\_

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATEI (c)
Balance first of year		\$ 531,736
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges	S-8A	\$
Contributions received from Developer or Contractor Agreements in cash or property COA	S-8B	88,459
Total Credits		\$ 88,459
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$620,195

L	sxpiam an deons e	marged to Accou	mt 271 during the	year bolow.		
-						
				7,10		
•						

UTH	JTY	NA	ME:

YEAR	OF	REPORT
	31-	Dec-10

SYSTEM NAME / COUNTY:	Pasco County

# WASTEWATER CIAC SCHEDULE "A"

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

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

# ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER		
(a)	(b)		
Balance first of year	\$ 425,403		
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 14,924		
Total debits	\$14,924_		
Credits during the year (specify): COA	\$\$		
Total credits	\$137		
Balance end of year	\$440,191		

S-8(a)	
GROUP	

SYSTEM NAME / COUNTY Pasco County

# WASTEWATER CIAC SCHEDULE "B"

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

 \$
\$ -

S-8(b)	
GROUP	

SYSTEM NAME / COUNTY: Pasco County

# WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
(4)	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues	1,144	1,144	\$ 21,693
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			<u> </u>
521.6	Other Revenues			
521	Total Flat Rate Revenues	1,144	1,144	\$21,693
	Measured Revenues:			
522.1	Residential Revenues			519,007
522.2	Commercial Revenues			16,133
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues			\$535,140_
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			
525	Interdepartmental Revenues			-
	Total Wastewater Sales	1,144	1,144	\$556,834_
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			-
	Other Wastewater Revenues			
536	(Including Allowance for Funds Prudent	tly Invested or AFPI)		938
	Total Other Wastewater Revenues			\$938_

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

YEAR	OF	REPORT
	31-	Dec-10

UTILITY NAM	TITIL	ITY	NA	ME:
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SYSTEM NAME / COUNTY: Pasco County

# WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
(4)	RECLAIMED WATER SALES			
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ <u>-</u>
540.1 540.2	Commercial Reuse Revenues			l <sup>Ψ</sup> ————————————————————————————————————
540.2	Industrial Reuse Revenues			
540.4	Reuse Revenues From			
340.4	Public Authorities			-
540.5	Other Revenues			-
540	Total Flat Rate Reuse Revenues			\$
	Measured Reuse Revenues:	2		
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			-
541.3	Industrial Reuse Revenues			-
541.4	Reuse Revenues From			
	Public Authorities			-
541	Total Measured Reuse Revenues			\$
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenues			\$557,771

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

UTILITIES, INC. OF FLORIDA

Pasco County SYSTEM NAME / COUNTY:

WASTEWATER HTH JTV EXPENSE ACCOUNT MATRIX

,	e,	TREATMENT & DISPOSAL	EXPENSES -	MAINTENANCE		11,150		2,174						1,100									876											\$ 15,300	
	ď	TREATMENT & DISPOSAL	EXPENSES -	Ş		\$ 44,601		5,435	303,035	1	4,103		274	4,402									3,506											\$ 365,356	
	4.	DIMPING	EXPENSES -	MAINTENANCE	(g)	\$ 4,646		906						099	,								365											\$ 6,577	
I MAIRIX	u3	DIMPING	EXPENSES -	OPERATIONS	(f)	\$ 18,584		2,174			1,368			2,641									1,461											\$ 26,228	
XPENSE ACCOUN	7	NOLLOGICO	EXPENSES.	MAINTENANCE	(e)	\$ 11,150		1,268						1,761									876											\$ 15,055	
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	<b>-</b> ;	NOLLOGIA	EXPENSES.	OPERATIONS	(p)	\$ 2,788		543						440									219											\$ 3,990	
WASTEW			VEAR	W. T.	<b>②</b>	\$ 92,919	4 940	18,116	303,035	•	5,471	'	274	11,004	5	1,766	924	•	•	10,622	1		7,304	,	-	1	8,783	168		14,950	16,632	19	10,694	\$ 507,676	
			ACCOUNT NAME	ACCOOM MAINE	(p)	Salaries and Wages - Employees	Salaries and Wages - Officers, Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
			ACCI.	į	(g)	701	703	\$	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092		766	191	170	775		

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Pasco County

JTV · Posco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

																																	_	Т		7
.12	RECLAIMED	WATER	EXPENSES.	MAINTENANCE	(0)	\$																													·	
.11	RECLAIMED	WATER	EXPENSES.	OPERATIONS	(u)	8												,																	- -	
.10	RECLAIMED	WATER	FYDENCES	MAINTENANCE	(m)	8																													٠ -	
	RECLAIMED	WATER	FYDENICES	OPERATIONS	(1)	\$																													· ·	
6 8 7	!		ADMIN. &	EXPENSES	(k)	\$		4,940								5	1,766	924		0	5,311							8,783	168	14 050	14,950	16,632		5,347	\$ 58,827	
7	:		CUSTOMER	EXPENSE	(i)	\$			5,616												5,311												/9	5,347	\$ 16,341	
				ACCOUNT NAME	( <b>p</b> )	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
			ACCT.	Š	(a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	160	992		767	770	775	T	

**SYSTEM NAME / COUNTY:** 

WIS-BAR / PASCO

# CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	167	167
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
	Total Wastewater System Meter Equi	valents		171

# 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 = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

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

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

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

# SYSTEM NAME / COUNTY WIS-BAR / PASCO

#### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	All sewage pumpe	ed to Pasco County	
Basis of Permit Capacity (1)	N/A	<u> </u>	
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	.005 mgd		
Total Gallons of Wastewater Treated	1.995 mg		
Method of Effluent Disposal	N/A		

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

# **UTILITIES, INC. OF FLORIDA**

# SYSTEM NAME / COUNTY WIS-BAR / PASCO

# OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present number of ERCs* now being served
2. Maximum number of ERCs* which can be served
3. Present system connection capacity (in ERCs*) using existing lines
4. Future connection capacity (in ERCs*) upon service area buildout 194 (based on Master L/S pumping capacity)
5. Estimated annual increase in ERCs*
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  None
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No
If so, when?
9. Has the utility been required by the DEP or water management district to implement reuse?
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP?
11. If the present system does not meet the requirements of DEP rules:  a. Attach a description of the plant upgrade necessary to meet the DEP rules.  b. Have these plans been approved by DEP?  c. When will construction begin?  d. Attach plans for funding the required upgrading.  e. Is this system under any Consent Order with DEP?
12. Department of Environmental Protection ID # N/A

S-13
GROUP \_\_\_\_
SYSTEM Wis-Bar

<sup>\*</sup> An ERC is determined based on the calculation on S-11.

**SYSTEM NAME / COUNTY:** 

#### SUMMERTREE / PASCO

# CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential 5/8" 3/4" 1" 1 1/2" 2" 3" 3" 4" 4" 6" 6" 8" 8"	Displacement Displacement Displacement Displacement or Turbine Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound Turbine Compound	1.0 1.0 1.5 2.5 5.0 8.0 15.0 16.0 17.5 25.0 30.0 50.0 62.5 80.0 90.0 115.0	1,121 3 1 1	1,121 3 0 3 0 8 0 0 0 0 0 0 0 0 0 0 0 0 0
10" 12"	Turbine Turbine	145.0 215.0		0
	Total Wastewater System Meter Equi	valents		1,135

# 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 = (Total SFR gallons treated (Omit 000) / 365 days / 280 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 pe

NOTE:

Total gallons treated includes both treated and purchased treatment.

	_
ERC Calculation:	
N/A - All sewage pumped to Pasco County	

# **UTILITIES, INC. OF FLORIDA**

# SYSTEM NAME / COUNTY SUMMERTREE / PASCO

# WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	All sewage pumped to Pasco County
Basis of Permit Capacity (1)	
Manufacturer	N/A
Type (2)	
Hydraulic Capacity	
Average Daily Flow	Estimated 0.101 mgd
Total Gallons of Wastewater Treated (3)	Estimated 36.839 mg
Method of Effluent Disposal	N/A

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.
- (3) Wastewater flow meter was out of service part of the year.

# SYSTEM NAME / COUNTY SUMMERTREE / PASCO

# OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
Present number of ERCs* now being served
3. Present system connection capacity (in ERCs*) using existing lines
4. Future connection capacity (in ERCs*) upon service area buildout
5. Estimated annual increase in ERCs*
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  None
<ol> <li>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.</li> <li>If the utility does not engage in reuse, has a reuse feasibility study been completed?</li></ol>
If so, what are the utility's plans to comply with this requirement? N/A
10. When did the company last file a capacity analysis report with the DEP?
11. If the present system does not meet the requirements of DEP rules:  a. Attach a description of the plant upgrade necessary to meet the DEP rules.  b. Have these plans been approved by DEP?
12. Department of Environmental Protection ID # N/A - no plant

S-13
GROUP \_\_\_\_
SYSTEM Summertree

<sup>\*</sup> An ERC is determined based on the calculation on S-11.

# **UTILITIES, INC. OF FLORIDA**

SYSTEM NAME / COUNTY: Seminole County

# SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 2,465,721
	Less: Nonused and Useful Plant (1)	S-6B	515,693
108	Accumulated Depreciation	3-00	
110	Accumulated Amortization	S-7	953,581
271	Contributions In Aid of Construction	3-7	700
252	Advances for Construction		700
	Subtotal		\$ 995,747
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 549,240
	Subtotal		\$1,544,987_
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 ) F-7	65,557
	WASTEWATER RATE BASE		\$1,610,544_
WAST	EWATER OPERATING INCOME	S-3	\$ (300,154)
ACHIEV	ED RATE OF RETURN (Wastewater Operating Income / Wa	stewater Rate Base)	-18.64%

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

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

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

**UTILITY NAME:** 

# UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY: Seminole County

# WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		STEWATER UTILITY (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	S-9B	\$	683,494
530	Less: Guaranteed Revenue (and AFPI)	S-9A		-
	Net Operating Revenues		\$	
401	Operating Expenses	S-10A	\$	524,455
403	Depreciation Expense	S-6A		497,817
	Less: Amortization of CIAC	S-8A		(16,286)
	Net Depreciation Expense		\$	481,531
406	Amortization of Utility Plant Acquisition Adjustment	F-7		-
407	Amortization Expense (Other than CIAC)	F-8		-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee			-
408.11	Property Taxes		┩	39,797
408.12	Payroll Taxes		┩	8,692
408.13	Other Taxes and Licenses			20,511
408	Total Taxes Other Than Income		\$	69,000
409.1	Income Taxes		┩	(37,966)
410.1	Deferred Federal Income Taxes			(45,274)
410.11	Deferred State Income Taxes			(7,750)
411.1	Provision for Deferred Income Taxes - Credit	<u> </u>	┛—	-
412.1	Investment Tax Credits Deferred to Future Periods		┙—	
412.11	Investment Tax Credits Restored to Operating Income	<u> </u>		(348)
	Utility Operating Expenses		\$	983,648
	Utility Operating Income		\$	(300,154)
	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9A	\$	
413	Income From Utility Plant Leased to Others			-
414	Gains (losses) From Disposition of Utility Property			2,008
420	Allowance for Funds Used During Construction		<b></b>	
			-	(200.146)
	Total Utility Operating Income		\$	(298,146)

# UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Seminole County

WASTEWATER UTILITY PLANT ACCOUNTS

(d) * (e) (f)  (1,458) (45,489) (603) (603) (603) (603) (7,400	PREVIOUS YEAR ADDITIONS
	(c)
(1,458) (45,489) 603          -	150
(1,438) (45,489) 	
603 603 - - - - - - - - - - - - -	183,091
603 2,400 - - - - - - - - - - - - -	1,1/4,002
2,400	137,763
2,215 	1,747,391
506 506 506 506 3,678 3,788 3,7	
2,215 	•
2,215 	
2,215 - 506 506 - - - 3,678 - - (3,640) (3,640) - (3,640) (3,640) - (3,640) - (3,640) - (3,640) - (3,640) - (3,640) - (3,640) - (3,640) - (3,640) - (3,640) - (3,640) - (3,640) - (3,640) - (3,640) - (3,640) - (453,016) - (4	
2,215 - 506 - - - - - - - - - - - - -	
2,215 	
2,215 (	
\$ 20,187 \$ 3,678 \$ (477,336) \$ \$ 2	1,099
\$ 506   C   C   C   C   C   C   C   C   C	
\$ 506	
3,678 3,678 3,640) (3,640) (3,322) (453,016) (453,016) \$\begin{array}{c} \cdot \cdo	1,369
3,678 3,678 (3,640) (3,322) (453,016) \$ (477,336) \$ \$ 2	(495,940)
20,187 3,678 - (3,640) - (3,322) (453,016) \$	
20,187       3,678       -       (3,640)       -       (3,322)       (453,016)       \$ (477,336)	
3,678 - 3,678 - (3,640) - (3,322) - (453,016) - (453,016) - (453,016) - (453,016)	
3,678 (3,640) (3,322) (453,016) (453,016) (477,336) \$ (477,336)	123,731
(3,640) (3,322) (453,016) (453,016) (477,336) (5 (477,336)	61,668
(3,540) - (3,322) - (453,016) \$ (477,336) \$ \$ 2	3
(453,016)  \$ (477,336)	4,228
(453,016)  \$ (477,336)	
\$\frac{(3,322)}{(453,016)}\$\$  \$\frac{(453,016)}{(477,336)}\$\$ \$\frac{(477,336)}{(477,336)}\$\$	ı
\$ (477,336) \$ = 2	3,322
(453,016) \$ (477,336) \$ = 2	
\$ (477,336) \$ - \$	' ]
	\$ 2,943,057

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

S-4(a) GROUP

UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY Seminole County

-	•	GENERAL	PLANT		(k)	,																					143 918	65 346	2.6.65	587					(71016)	(423,010)	\$ (243,166)	
,	RECLAIMED	WASTEWATER	DISTRIBUTION	PLANT	Ð	S												-																			· ·	
4	RECLAIMED	WASTEWATER	TREATMENT	PLANT	(j)	8																															· ·	
.1.	4.	TREATMENT	AND	DISPOSAL	Œ	\$																		(495,434)			-										\$ (495,434)	
ILITY PLANT MA	Lî	SYSTEM	PUMPING	PLANT	(i)	\$														3,314		0,0	1,369														\$ 4,683	
WASTEWATER UTILITY PLANT MATRIX	5:	COLLECTION	PLANT		( <b>J</b> )	\$		181,634	1,129,173	523	138,367	1,749,791	1		•		1	1																			\$ 3,199,488	
>  -	<b>-</b> :	INTANGIBLE	PLANT		( <b>B</b> )	\$ 150																															\$ 150	
		ACCOUNT NAME			<b>(4)</b>	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant	
		T)JV	NO.	į	( <b>a</b>	351	352	353	354	355	360	361	362	360	364	365	998	367	370	354	374	375	-	380	381	382	389	390	391	392	393	394	395	396	397	398		

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

SYSTEM NAME / COUNTY: Seminole County

# BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C
(a)	(b)	(c)	(d)	(e) 3.13-4%
354	Structures and Improvements			
355	Power Generation Equipment			5.00%
360	Collection Sewers - Force			3.33%
361	Collection Sewers - Gravity			2.22%
362	Special Collecting Structures			
363	Services to Customers			2.63%
364	Flow Measuring Devices			1.500
365	Flow Measuring Installations		<u></u>	1.50%
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			2.86%
371	Pumping Equipment			5.56%
375	Reuse Transmission and			
	Distribution System			2.33%
380	Treatment and Disposal Equipment			5.56%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			5.56%
390	Office Furniture and Equipment			6.67%
391	Transportation Equipment			5-10%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			6.25%
394	Laboratory Equipment			6.67%
395	Power Operated Equipment			8.33%
396	Communication Equipment			10.00%
397	Miscellaneous Equipment			2.00%
398	Other Tangible Plant			10.00%
Wastewat	er Plant Composite Depreciation Rate *			

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

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

TOTAL CREDITS (d+e) (f)	(0)	\$ 43,106	26	4,609	41,636	1	'	,	1	1		176		32	341				35,487	8,676	-	37	ι	-	-	1	(450,350)	\$ (316,022)
OTHER CREDITS *	(0)	\$ (332)	26	-	-		1	1	1		•	176			204	•	-		19,260	4,233	'		-	-	1	-	(837,409)	\$ (813,839)
ACCRUALS (d)		\$ 43,437		4,609	41,838							1		32	136				16,228	4,442		36					387,059	\$ 497,817
BALANCE AT BEGINNING OF YEAR (c)	128	\$ 433,350	22	80,105	522,385	1						17		33	(279,696)				32,340	43,398		(386)					22	\$ 831,716
ACCOUNT NAME AT BEGINNING ACCRUALS CI OF YEAR (b) (c) (d)	Organization Franchise	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
ACCT. NO.	351	354	355	360	361	360	364	365	396	367	370	354	375		380	381	382	389	390	391	392	393	394	395	396	397	354	Total

<sup>\*</sup> Specify nature of transaction OTHER CREDITS column (E) \* are due to allocation of UIF plant

UTILITY NAME:

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

	ANAL YSIS OF E	VTRIES IN WAST	EWATER ACCUM	ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	ATION	
		TIV A NIT	CINA TOAK IAS	COST OF	TOTAL	DAI ANCE AT
ACCI.		PLANI	SALVAGE AIND	KEMOVAL	IOIAL	DALAINCE AI
NO.	ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER	CHARGES	END OF YEAR
(8)	ê	(ø)	<b>@</b>	CHARGES (i)	(g-n+i) (j)	(k)
351	Organization	ò				128
352	Franchise					
354	Structures and Improvements	\$	€9	\$	₩	\$ 476,456
355	Power Generation Equipment				,	48
360	Collection Sewers - Force	1			1	84,713
361	Collection Sewers - Gravity	-			-	564,222
362	Special Collecting Structures	1			•	•
360	Services to Customers	•			•	,
364	Flow Measuring Devices	1			ŀ	
365	Flow Measuring Installations	1			-	
366	Reuse Services	'				
367	Reuse Meters and Meter Installations	1				
370	Receiving Wells				-	
354	Pumping Equipment	1			,	193
375	Reuse Transmission and					
	Distribution System	1			,	65
380	Treatment and Disposal Equipment	'			1	(279,356)
381	Plant Sewers	í			1	
382	Outfall Sewer Lines	,			1	
389	Other Plant Miscellaneous Equipment	,			-	
390	Office Furniture and Equipment	1			,	67,827
391	Transportation Equipment	1			-	52,073
392	Stores Equipment	•	1		1	
393	Tools, Shop and Garage Equipment	•				(349)
394	Laboratory Equipment	,			•	
395	Power Operated Equipment	ı				1
968	Communication Equipment	1			1	
397	Miscellaneous Equipment	1			ı	
868	Other Tangible Plant	-			1	(450,328)
Total I	Total Depreciable Wastewater Plant in Service	· •	- \$	<b>.</b>	· \$	\$ 515,693

<sup>\*</sup> Specify nature of transaction. Use () to denote reversal entries.

# SYSTEM NAME / COUNTY Seminole County

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

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 772,776
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges	S-8A	\$
Contributions received from Developer or Contractor Agreements in cash or property COA	S-8B	180,805
Total Credits		\$180,805
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$953,581


SYSTEM NAME / COUNTY Seminole County

#### WASTEWATER CIAC SCHEDULE "A"

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

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

# ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$ 530,353
Debits during the year:  Accruals charged to Account 272  Other debits (specify):  COA	\$ 16,286 2,601
Total debits	\$18,887_
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$549,240

S-8(a)	
GROUP	

SYSTEM NAME / COUNTY Seminole County

# WASTEWATER CIAC SCHEDULE "B"

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

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

S-8(b) GROUP \_\_\_\_\_

UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY: Seminole County

#### WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
(4)	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues	1,396	1,388	\$ (50,124)
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			<u> </u>
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	1,396	1,388	\$(50,124)
	Measured Revenues:			
522.1	Residential Revenues			698,063
522.2	Commercial Revenues			33,372
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues		-	\$ 731,436
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			<u>-</u>
525	Interdepartmental Revenues			
	Total Wastewater Sales	1,396	1,388	\$ 681,312
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			-
	Other Wastewater Revenues			
536	(Including Allowance for Funds Pruden	tly Invested or AFPI)		2,183
	Total Other Wastewater Revenues			\$2,183_

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

YEAR	OF	REPORT
	31-	REPORT Dec-10

	UTIL	ITY	NA	ME:
--	------	-----	----	-----

SYSTEM NAME / COUNTY: Seminole County

#### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
540.1 540.2	Flat Rate Reuse Revenues: Residential Reuse Revenues Commercial Reuse Revenues			\$ <u>-</u>
540.3 540.4	Industrial Reuse Revenues Reuse Revenues From Public Authorities			-
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			\$
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3 541.4	Industrial Reuse Revenues Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			\$
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenues			\$ 683,494

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Seminole County

.

MAINTENANCE TREATMENT 12,003 & DISPOSAL **EXPENSES** -6,861 2,693 1,443 90,1 Ģ **OPERATIONS TREATMENT** 373,408 & DISPOSAL 6,732 27,442 EXPENSES -16,047 4,023 344  $\Xi$ S MAINTENANCE 5,266 2,859 **EXPENSES** -998 419 PUMPING Œ 4 **OPERATIONS** 24,615 1,676 11,435 2,693 5,349 3,462 **PUMPING** EXPENSES WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX  $\boldsymbol{\varepsilon}$ MAINTENANCE COLLECTION 11,746 2.308 900.1 EXPENSES-6,861 1,571 <u>e</u> COLLECTION OPERATIONS 3,216 1,715 673 577 **EXPENSES-**ਉ 524,455 (155) 22,439 21,396 2,156 3,629 13,144 10,713 18,128 20,167 13,415 6.026 313,050 344 14,426 CURRENT 8,381 YEAR ↔ - Amortization of Rate Case Expense Directors and Majority Stockholders Regulatory Commission Exp.-Other Regulatory Commission Expenses Contractual Services - Accounting Contractual Services-Engineering Rental of Building/Real Property Contractual Services - Mgt. Fees Salaries and Wages - Employees Employee Pensions and Benefits Total Wastewater Utility Expenses Salaries and Wages - Officers, Contractual Services - Testing Insurance - Workman's Comp. ACCOUNT NAME Purchased Sewage Treatment Insurance - General Liability Contractual Services - Legal Contractual Services - Other Fuel for Power Purchased Sludge Removal Expense Transportation Expenses Miscellaneous Expenses Materials and Supplies Rental of Equipment Advertising Expense Insurance - Vehicle Bad Debt Expense Insurance - Other Purchased Power Chemicals ACCT. S N 715 732 733 735 775 716 734 750 756 757 758 186 770 703 5 711 720 731 741 742 759 99/ 767 **B** 701

UTILITIES, INC. OF FLORIDA

UTILITY NAME:

SYSTEM NAME / COUNTY: Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

_								_					-																								_	
ç	77.	RECLAIMED	WATER	DISTRIBUTION	EXPENSES-	MAINTENANCE	0	\$															i															· •
Ť	11.	RECLAIMED	WATER	DISTRIBUTION	EXPENSES-	OPERATIONS	( <b>u</b> )	\$																***************************************				- 17										-
	PI.	RECLAIMED	WATER	TREATMENT	EXPENSES-	MAINTENANCE	(m)	\$																														-
SE ACCOUNT MA	.زو	RECLAIMED	WATER	TREATMENT	EXPENSES-	OPERATIONS	(1)	\$											:																			-
WASIEWAIEK UILLIY EAFENSE ACCOUNT MAIKIA	o.			ADMIN. &	GENERAL	EXPENSES	(k)	\$		6,026								9	2,156	3,629		0	6,572		2					10,713	16		18,128	20,167		6,707		\$ 74,122
WASIEWAIEK	•			CUSTOMER	ACCOUNTS	EXPENSE	(j)	\$			6,954												6,572												-155	6,707		\$ 20,078
					ACCOUNT NAME		(b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses		Total Wastewater Utility Expenses
				ACCT.	NO.		(a)	701	703		704	710	711	715	716	718	720	731	732	733	734	135	736	741	742	750	952	757	758	759	092	992	,	191	170	775		Tot

S-10(b) GROUP

**SYSTEM NAME / COUNTY:** 

#### RAVENNA PARK/LINCOLN HEIGHTS/SEMINOLE

#### CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
		1.0	226	226
All Residential		1.0	236	236
5/8"	Displacement	1.0		0
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	-	
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	<del></del>	
6"	Turbine	62.5		
8"	Compound	80.0	<del>* ***</del>	
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
	Total Wastewater System Meter Equiv	valents		239

# 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 = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

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

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

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

ERC Calculation:	
As of July 2001, all wastewater treated by City of Sanford	

# SYSTEM NAME / COUNTY RAVENNA PARK/LINCOLN HEIGHTS/SEMINOLE

### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	N/A	All sewage treated	by City of Sanford.
Basis of Permit Capacity (1)			<del></del>
Manufacturer			
Tuno (2)	Bulk Interconnect		<u> </u>
Type (2)	merconnect	<del></del>	
Hydraulic Capacity			
Average Daily Flow			
Total Gallons of Wastewater Treated		4	
	Bulk Interconnect		
Method of Effluent Disposal	with City of Sanford		

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

#### SYSTEM NAME / COUNTY RAVENNA PARK/LINCOLN HEIGHTS/SEMINOLE

#### OTHER WASTEWATER SYSTEM INFORMATION

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

S-13
GROUP \_\_\_\_
SYSTEM Ravenna Park/Lincoln Heights

<sup>\*</sup> An ERC is determined based on the calculation on S-11.

**SYSTEM NAME / COUNTY:** 

#### WEATHERSFIELD/SEMINOLE

# WEATHERSFIELD/TRAILWOOD/OAKLAND HILLS COMBINED CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER  (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,182	1,182
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5		0
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
	Total Wastewater System Meter Equi	valents		1,208

# 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 = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

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

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

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

ERC Calculation:			
	52.198/365/280=511 ERC's		

S-11 Combined
GROUP \_\_\_\_
SYSTEM Weathersfield

#### SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE

#### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	100% of wastewater treated by City of Altamonte Springs
Basis of Permit Capacity (1)	<u>N/A</u>
Manufacturer	N/A
Type (2)	N/A
Hydraulic Capacity	N/A
Average Daily Flow	Estimated 0.143 mgd
Total Gallons of Wastewater Treated (3)	Estimated 52.198 mg
Method of Effluent Disposal	N/A

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.
- (3) Wastewater flow is not metered. Estimated flow equals 70% of water sold.

# SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE

#### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present number of ERCs* now being served
2. Maximum number of ERCs* which can be served
3. Present system connection capacity (in ERCs*) using existing lines
4. Future connection capacity (in ERCs*) upon service area buildout
5. Estimated annual increase in ERCs* None
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  None
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No
If so, when?
9. Has the utility been required by the DEP or water management district to implement reuse?
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP?
a. Attach a description of the plant upgrade necessary to meet the DEP rules.  b. Have these plans been approved by DEP?
12. Department of Environmental Protection ID # N/A

S-13
GROUP \_\_\_\_
SYSTEM Weathersfield

<sup>\*</sup> An ERC is determined based on the calculation on S-11.

#### **Explanatory note for 2010 Florida Annual Reports:**

This company has reported "Year End Number of Customers" using yearend active ERC calculations. An ERC is a ratio assigned to a customer or class of customers based on meter size, with one ERC being the standard connection for a single family residence.

Please note: These ERC counts are input in place of customer count because these counts are the basis for all allocation methods.

#### \*Below are Active ERC counts by sub:

County	sub SUB	W	WW
Marion	Golden Hills	524	paramamatan ana managan mananan ana ana ana ana ana ana ana a
Marion	Golden Hills		76
Orange	Crescent Heights	259	
Orange	Davis Shores	43	
Pasco	Orangewood	1,734	
Pasco	Orangewood		158
Pasco	Summertree	1,187	
Pasco	Summertree		986
Pinellas	Lake Tarpon	431	
Seminole	Weathersfield	1,159	
Seminole	Weathersfield	and the second second second second second second second second second second second second second second second	1,148
Seminole	Oakland Shores	230	
Seminole	Little Wekiva	57	
Seminole	Park Ridge	99	
Seminole	Phillips	80	
Seminole	Crystal Lake	171	
Seminole	Ravenna Park	340	
Seminole	Ravenna Park	A CONTRACTOR OF THE CONTRACTOR	240
Seminole	Bear Lake Manor	218	
Seminole	Jansen	253	The state of the s
any cut man, wene mente and many consumer designation of the second state of the second state of the second state of the second	A THE STREET OF	6,784	2,608

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

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Unmetered Water Revenues			- - -
Total Metered Sales	160,248	160,066	- 182
Total Fire Protection Revenue			- -
Other Sales to Public Authorities			-
Sales to Irrigation Customers			- -
Sales for Resale			- -
Interdepartmental Sales			- -
Total Other Water Revenue			-
Total Water Operating Revenue	160,248	160,066	- 182 -
Less: Expense for Purchased Water from FPSC Regulated Utility			- - -
Net Water Operating Revenues	160,248	160,066	182

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

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			-
Total Flat-Rate Revenues	46,130	46,312	(182)
			·
Total Measured Revenues			-
Revenues from Public Authorities			-
			-
Revenues from Other Systems			-
Interdepartmental Revenues			-
Total Other Wastewater Revenues			- -
Reclaimed Water Sales			-
Reciained water Sales			-
Total Wastewater Operating Revenue	46,130	46,312	(182)
Less: Expense for Purchased Wastewate from FPSC Regulated Utility	r		- - -
Net Wastewater Operating Revenues	46,130	46,312	(182)

# UTILITY NAME: UTILITIES, INC OF FLORIDA / ORANGE COUNTY

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Unmetered Water Revenues			- - -
Total Metered Sales	104,173	104,173	(0)
Total Fire Protection Revenue			-
Other Sales to Public Authorities			- -
Sales to Irrigation Customers			- -
Sales for Resale			- -
Interdepartmental Sales		į	-
Total Other Water Revenue			- -
Total Water Operating Revenue	104,173	104,173	(0)
Less: Expense for Purchased Water from FPSC Regulated Utility			- - -
Net Water Operating Revenues	104,173	104,173	(0)

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

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Unmetered Water Revenues			- - -
Total Metered Sales	926,751	923,761	2,991
Total Fire Protection Revenue			-
Other Sales to Public Authorities			-
Sales to Irrigation Customers			-
Sales for Resale			<del>-</del> -
Interdepartmental Sales			-
Total Other Water Revenue			-
Total Water Operating Revenue	926,751	923,761	2,991
Less: Expense for Purchased Water from FPSC Regulated Utility			- - -
Net Water Operating Revenues	926,751	923,761	2,991

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

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Total Flat-Rate Revenues  Total Measured Revenues	557,771	560,762	- - (2,991) -
Revenues from Public Authorities			- - -
Revenues from Other Systems  Interdepartmental Revenues  Total Other Wastewater Revenues			- - -
Reclaimed Water Sales	557 771	500 700	
Total Wastewater Operating Revenue  Less: Expense for Purchased Wastewate from FPSC Regulated Utility	557,771 r	560,762	(2,991) - - -
Net Wastewater Operating Revenues	557,771	560,762	- (2,991)

# UTILITY NAME: UTILITIES, INC OF FLORIDA / PINELLAS COUNTY

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Unmetered Water Revenues			- - -
Total Metered Sales	114,924	114,924	0
Total Fire Protection Revenue			-
Other Sales to Public Authorities			-
Sales to Irrigation Customers			-
Sales for Resale			-
Interdepartmental Sales			-
Total Other Water Revenue			-
Total Water Operating Revenue	114,924	114,924	- 0
Less: Expense for Purchased Water from FPSC Regulated Utility			- - -
Net Water Operating Revenues	114,924	114,924	0

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

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Unmetered Water Revenues			- - -
Total Metered Sales	692,527	684,171	8,356
Total Fire Protection Revenue			-
Other Sales to Public Authorities	1		-
Sales to Irrigation Customers			-
Sales for Resale			-
Interdepartmental Sales			-
Total Other Water Revenue			-
Total Water Operating Revenue	692,527	684,171	- 8,356
Less: Expense for Purchased Water from FPSC Regulated Utility			- -
Net Water Operating Revenues	692,527	684,171	8,356

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

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			-
Total Flat-Rate Revenues	683,494	691,851	(8,357)
Total Measured Revenues			•
Revenues from Public Authorities			- -
Revenues from Other Systems			-
Interdepartmental Revenues			-
Total Other Wastewater Revenues			-
Reclaimed Water Sales			-
Total Wastewater Operating Revenue	683,494	691,851	(8,357)
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			- -
Net Wastewater Operating Revenues	683,494	691,851	(8,357)