

CLASS "A" OR "B"

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

ANNUAL REPORT

**OFFICIAL COPY**  
**Public Service Commission**  
**Do Not Remove From this Office**

OF

SU682-14-AR

**TIERRA VERDE UTILITIES INC**

---

Exact Legal Name of Respondent

058-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

FOR THE

YEAR ENDED

31-Dec-14

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## 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**

**CERTIFICATION OF ANNUAL REPORT**

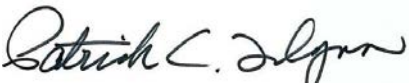
I HEREBY CERTIFY, to the best of my knowledge and belief:

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

Items Certified			
1.	2.	3.	4.

  
 \_\_\_\_\_  
 (Signature of Senior Financial Analyst of the utility) \*

1.	2.	3.	4.
X	X	X	X

  
 \_\_\_\_\_  
 (Signature of Vice President of the utility, Officer of the utility) \*

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

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

ANNUAL REPORT OF

YEAR OF REPORT  
31-Dec-14

**TIERRA VERDE UTILITIES INC**  
(Exact Name of Utility)

County: **TIERRA VERDE / PINELLAS**

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

200 WEATHERSFIELD AVE  
ALTAMONTE SPRINGS, FL 32714

Telephone: 847-498-6440

E Mail Address: NONE

WEB Site: NONE

Sunshine State One-Call of Florida, Inc. Member Number **TVU484**

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

CHRISTIE KINCAID  
200 WEATHERSFIELD AVE  
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

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

200 WEATHERSFIELD AVE  
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

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

ERNST & YOUNG LLP

Date of original organization of the utility: **03/01/77**

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

Individual    Partnership    Sub S Corporation    1120 Corporation  
                                   

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

	Name	Percent Ownership
1.	UTILITIES INC	100%
2.		
3.		
4.		
5.		
6.		
7.		
8.		



UTILITY NAME: TIERRA VERDE UTILITIES INC

**YEAR OF REPORT**  
**31-Dec-14**

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

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

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

**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.	During 1992, 100% of the stock to this company was acquired by Utilities, Inc. The Company provides sewer service to approximately 1700 Customers.
B.	The Company supplies sewer services only.
C.	Provide adequate sewerage and disposal services and earn a fair return
D.	Sewer division only
E.	Anticipated growth of approximately ten (10) new taps per year.

UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> 31-Dec-14
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**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of                      **12/31/2014**

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

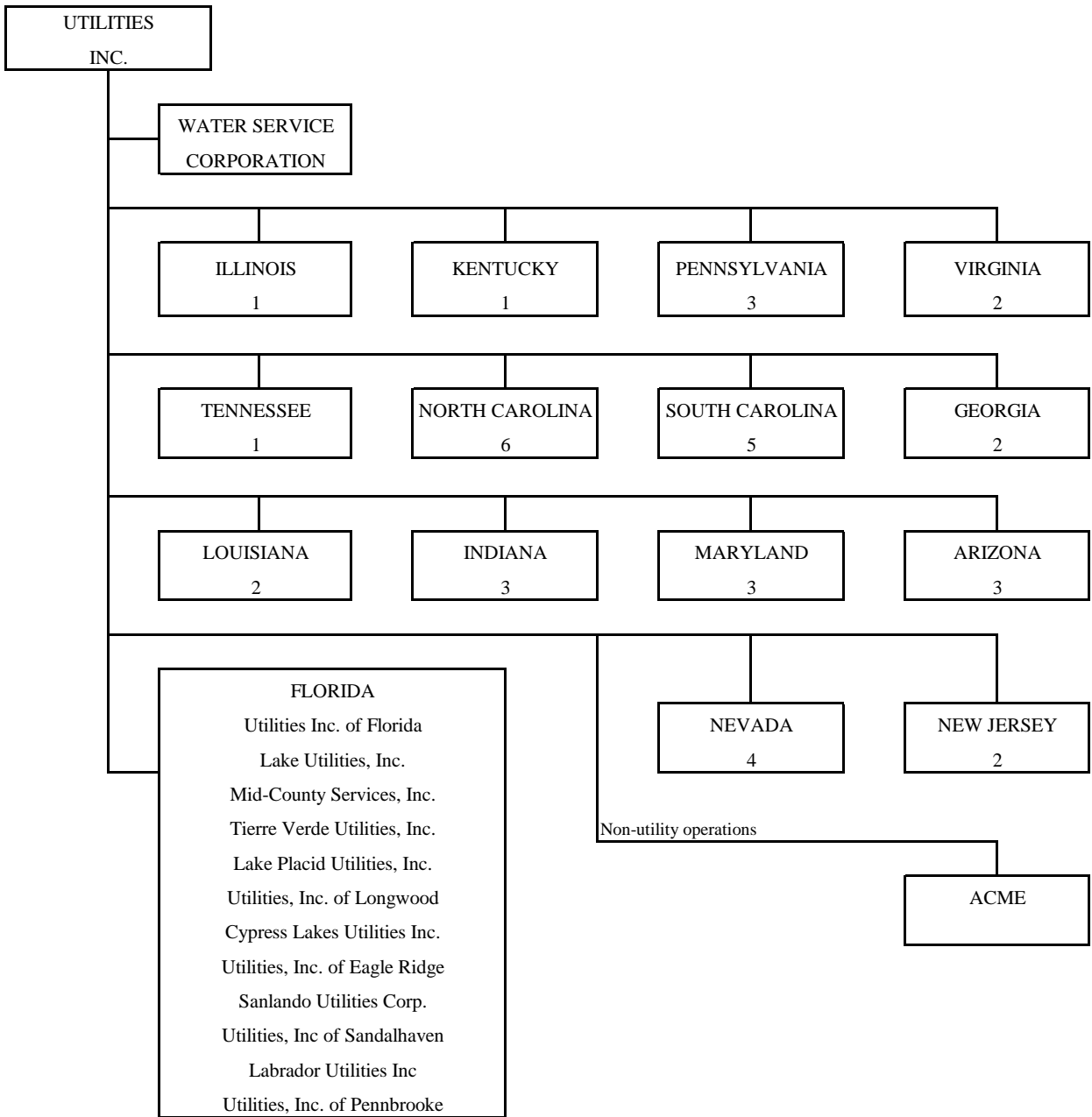
UTILITIES, INC. -- PARENT COMPANY

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

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

SEE ATTACHED

## Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

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

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

**COMPENSATION OF OFFICERS**

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

**COMPENSATION OF DIRECTORS**

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

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

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

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

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

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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**BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

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

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



**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

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

2. Below are some types of transactions to include:

- management, legal and accounting services
- computer services
- engineering & construction services
- repairing and servicing of equipment
- material and supplies furnished
- leasing of structures, land, and equipment
- rental transactions
- sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)
<b>WATER SERVICE CORP/ FLORIDA REGIONAL</b>	Operators/Admin/Officers Salaries & Benefits	Continous	Purchase	(92,269)
	Materials & Supplies	Continous	Purchase	(6,426)
	Contractual Services	Continous	Purchase	(22,837)
	Transportation Expenses	Continous	Purchase	(11,897)
	Insurance	Continous	Purchase	(21,083)
	Advertising	Continous	Purchase	0
	Regulatory Expenses	Continous	Purchase	(3,458)
	Miscellaneous	Continous	Purchase	(13,435)

UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

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

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

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
		\$ _____	\$ _____	\$ _____	\$ _____
NO ASSETS WERE SOLD, PURCHASED OR TRANSFERRED WITH A RELATED PARTY DURING THE FISCAL YEAR END 31-Dec-14		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____

# **FINANCIAL SECTION**

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 4,536,493	\$ 4,565,571
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,115,994	3,266,635
Net Plant			\$ 1,420,499	\$ 1,298,937
114-115	Utility Plant Acquisition adjustment (Net)	F-7	269,960	269,960
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 1,690,459	\$ 1,568,897
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	-	-
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	28,499	73,255
145	Accounts Receivable from Associated Companies	F-12	1,060,367	1,123,300
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		-	-
161	Stores Expense		-	-
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 1,088,867	\$ 1,196,555

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	(0)	4,334
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		(1,911)	(1,911)
Total Deferred Debits			\$ (1,911)	\$ 2,423
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 2,777,414</b>	<b>\$ 2,767,874</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		1,845,562	1,845,562
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	293,714	322,197
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
<b>Total Equity Capital</b>			\$ 2,140,276	\$ 2,168,759
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	(479,868)	(479,868)
224	Other Long Term Debt	F-17	-	-
<b>Total Long Term Debt</b>			\$ (479,868)	\$ (479,868)
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		43,635	39,658
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	541,928	541,928
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		-	-
236	Accrued Taxes		67,368	53,214
237	Accrued Interest	F-19	-	-
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
<b>Total Current &amp; Accrued Liabilities</b>			\$ 652,931	\$ 634,800

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ -
252	Advances For Construction	F-20	_____	_____ -
253	Other Deferred Credits	F-21	_____	_____ -
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ _____ -	\$ _____ -
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____ -
262	Injuries & Damages Reserve		_____	_____ -
263	Pensions and Benefits Reserve		_____	_____ -
265	Miscellaneous Operating Reserves		_____	_____ -
Total Operating Reserves			\$ _____ -	\$ _____ -
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 1,797,684	\$ 1,813,091
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,491,461	1,541,145
Total Net C.I.A.C.			\$ 306,223	\$ 271,946
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 163,564	\$ 177,949
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(5,713)	(5,712)
Total Accumulated Deferred Income Tax			\$ 157,852	\$ 172,237
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 2,777,414	\$ 2,767,874

(1)

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 987,253	\$ 984,230
469,530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 987,253	\$ 984,230
401	Operating Expenses	F-3(b)	\$ 639,037	\$ 731,997
403	Depreciation Expense:	F-3(b)	\$ 157,975	\$ 163,081
	Less: Amortization of CIAC	F-22	(49,169)	(49,684)
Net Depreciation Expense			\$ 108,807	\$ 113,397
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	58,801	57,005
409	Current Income Taxes	W/S-3	5,466	316
410.10	Deferred Federal Income Taxes	W/S-3	51,954	12,742
410.11	Deferred State Income Taxes	W/S-3	2,378	1,946
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 866,443	\$ 917,403
Net Utility Operating Income			\$ 120,810	\$ 66,828
469,530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		-	-
420	Allowance for Funds Used During Construction		-	-
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 120,810	\$ 66,828

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



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

<b>WATER SCHEDULE W-3 * (f)</b>	<b>WASTEWATER SCHEDULE S-3 * (g)</b>	<b>OTHER THAN REPORTING SYSTEMS (h)</b>
\$ -	\$ 984,230	\$ -
\$ -	\$ 984,230	\$ -
\$ -	\$ 731,997	\$ -
-	163,081	-
-	(49,684)	-
\$ -	\$ 113,397	\$ -
-	-	-
-	-	-
-	57,005	-
-	316	-
-	12,742	-
-	1,946	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 917,403	\$ -
\$ -	\$ 66,828	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 66,828	\$ -

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 120,810	\$ 66,828
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		573	234
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ 573	\$ 234
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 46,450	\$ 38,578
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 46,450	\$ 38,578
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
<b>NET INCOME</b>			<u>\$ 74,933</u>	<u>\$ 28,483</u>

Explain Extraordinary Income:

NONE

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ -	\$ 4,565,571
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	-	3,266,635
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	-	1,813,090
252	Advances for Construction	F-20	-	-
Subtotal			\$ -	\$ (514,178)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	-	1,541,145
Subtotal			\$ -	\$ 1,026,966
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		-	91,500
	Other (Specify): _____ _____ _____			
<b>RATE BASE</b>			<b>\$ -</b>	<b>\$ 1,118,466</b>
<b>NET UTILITY OPERATING INCOME</b>			<b>\$ -</b>	<b>\$ 66,828</b>
<b>ACHIEVED RATE OF RETURN (Operating Income / Rate Base)</b>				<b>5.97%</b>

**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	\$ 469,077	41.96%	12.34%	5.18%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	476,696	42.64%	6.62%	2.82%
Short Term Debt	-	0.00%	4.61%	0.00%
Customer Deposits	-	0.00%	0.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	172,237	15.41%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
<b>Total</b>	<b>\$ 1,118,010</b>	<b>100.00%</b>		<b>8.00%</b>

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

\_\_\_\_\_

\_\_\_\_\_

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

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

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

**APPROVED RETURN ON EQUITY**

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

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME:

TIERRA VERDE UTILITIES INC

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 177,123,218	\$			\$ (176,654,141)	\$ 469,077
Preferred Stock	-					-
Long Term Debt	180,000,000				(179,523,304)	476,696
Short Term Debt	-				-	-
Customer Deposits	-					-
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	172,237					172,237
Other (Explain) Short Term Debt	-				-	-
<b>Total</b>	<b>\$ 357,295,455</b>	<b>\$</b>			<b>\$ (356,177,445)</b>	<b>\$ 1,118,010</b>

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

NOT APPLICABLE

UTILITY NAME: TIERRA VERDE UTILITIES INC

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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ -	\$ 4,565,547	\$	\$ 4,565,547
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	-	24		24
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ -	\$ 4,565,571	\$ -	\$ 4,565,571

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

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

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

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ -	3,115,994	\$ -	\$ 3,115,994
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	\$ 163,081	\$ -	\$ 163,081
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	-	-	-	-
due to allocation of UIF plant	-	(8,674)	-	(8,674)
Salvage	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ -	\$ 154,407	\$ -	\$ 154,407
Debits during year:				
Book cost of plant retired	-	3,767	-	3,767
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Total Debits	\$ -	\$ 3,767	\$ -	\$ 3,767
Balance end of year	\$ -	\$ 3,266,635	\$ -	\$ 3,266,635
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ -	-	-	-
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	-	-	-
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

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

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

**NONUTILITY PROPERTY (ACCOUNT 121)**

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

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

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

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

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



**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123 - 127**

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

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

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**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	73,256
Other	_____
Total Customer Accounts Receivable	\$ 73,256
OTHER ACCOUNTS RECEIVABLE ( Account 142):	
_____	\$ _____
_____	_____
_____	_____
Total Other Accounts Receivable	\$ -
NOTES RECEIVABLE (Account 144 ):	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ -
Total Accounts and Notes Receivable	\$ 73,256
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )	
Balance first of year	\$ -
Provision for uncollectibles for current year	\$ (1)
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
_____	_____
Total Additions	\$ (1)
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
_____	_____
Total accounts written off	\$ -
Balance end of year	\$ (1)
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$ 73,255</b>

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ 1,123,300
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>1,123,300</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

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

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

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

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

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

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

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

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

**MISCELLANEOUS DEFERRED DEBITS**  
**ACCOUNT 186**

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

UTILITY NAME:

TIERRA VERDE UTILITIES INC

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	_____	1
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$1,000
Dividends declared per share for year	_____	0
<b>REFERRED STOCK</b>		
Par or stated value per share	_____	0
Shares authorized	_____	0
Shares issued and outstanding	_____	0
Total par value of stock issued	_____	\$0
Dividends declared per share for year	_____	0

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

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

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

**STATEMENT OF RETAINED EARNINGS**

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 293,714
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____ _____
	Total Credits:	\$ -
	Debits: _____	\$ _____ _____
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ 28,483
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____ _____
438	Common Stock Dividends Declared _____	_____ _____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>322,197</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: TIERRA VERDE UTILITIES INC

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**ADVANCES FROM ASSOCIATED COMPANIES**

**ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT**

**ACCOUNT 224**

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

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



UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> 31-Dec-14
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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt _____ _____ UTILITIES INC INTERCOMPANY INTEREST _____	\$ _____ _____ _____	_____ _____ _____	\$ _____ _____ 38,380 _____	\$ _____ _____ 38,380 _____	\$ _____ _____ - _____
Total Account 237.1	\$ _____ - _____	_____ _____	\$ _____ 38,380 _____	\$ _____ 38,380 _____	\$ _____ - _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits _____ MISC ITEMS _____	\$ _____ _____ _____	_____ _____ _____	\$ _____ - _____ _____ _____	\$ _____ - _____ _____ _____	\$ _____ - _____ - _____
Total Account 237.2	\$ _____ - _____	_____ _____	\$ _____ - _____	\$ _____ - _____	\$ _____ - _____
Total Account 237 (1)	\$ _____ - _____	_____ _____	\$ _____ 38,380 _____	\$ _____ 38,380 _____	\$ _____ - _____
INTEREST EXPENSED: Total accrual Account 237		_____ _____	\$ _____ 38,380 _____	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  (2) Must agree to F-3 (c), Current Year Interest Expense	
_____ Short Term Interest Expense _____ IDC _____		_____ _____ _____	_____ 198 - _____		
Net Interest Expensed to Account No. 427 (2)		_____ _____	\$ _____ 38,578 _____		

UTILITY NAME: TIERRA VERDE UTILITIES INC

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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

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

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

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

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

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**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	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Liabilities</b>	<b>\$ _____</b>	<b>\$ _____ -</b>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Liabilities</b>	<b>\$ _____</b>	<b>\$ _____ -</b>
<b>TOTAL OTHER DEFERRED CREDITS</b>	<b>\$ _____</b>	<b>\$ _____ -</b>

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>WATER (W-7) (b)</b>	<b>WASTEWATER (S-7) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ _____	\$ <u>1,797,684</u>	\$ _____ -	\$ <u>1,797,684</u>
Add credits during year:	\$ _____ -	\$ <u>15,407</u>	\$ _____ -	\$ <u>15,407</u>
Less debit charged during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Contribution In Aid of Construction	\$ _____ -	\$ <u>1,813,090</u>	\$ _____ -	\$ <u>1,813,090</u>

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

<b>DESCRIPTION (a)</b>	<b>WATER (W-8(a)) (b)</b>	<b>WASTEWATER (S-8(a)) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ _____	\$ <u>1,491,461</u>	\$ _____ -	\$ <u>1,491,461</u>
Debits during the year:	\$ _____ -	\$ <u>49,684</u>	\$ _____ -	\$ <u>49,684</u>
Credits during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____ -	\$ <u>1,541,145</u>	\$ _____ -	\$ <u>1,541,145</u>

UTILITY NAME:

TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE  
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 28,483
Reconciling items for the year:		
Taxable income not reported on books:		
GOS adj		(1,279)
Deductions recorded on books not deducted for return:		
AFUDC - CY book equity portion		0
AFUDC - CY book equity amortization		1,056
Fines		316
Meals		179
Additional Interest Under 263A		0
Def. Maint. CY additions		0
Def. Maint. CY amortization		0
Def. Rate Case - CY additions		(4,334)
Def. Rate Case CY amortization		0
Organization Exp-Amort		86
Bad Debts CY		1
Amort of Bk PAA a/c (7495,6960,6965 )		0
Current FIT (725)		0
Deferred FIT (731)		12,742
Deferred SIT (732)		1,946
Current SIT		316
Income recorded on books not included in return:		
Utilization of net operating loss carryforward		(28,317)
Post audit adjustments		4,175
Excess book gain over tax gain on asset disposition		(1,279)
Deduction on return not charged against book income:		
State income tax deduction		(5,518)
Excess Tax Depreciation over Book Depreciation		19,910
Federal tax net income		\$ (0)
Computation of tax :		
	(0)	
	<u>34%</u>	
	(0)	

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

**TIERRA VERDE UTILITIES INC**

**YEAR OF REPORT**  
**31-Dec-14**

**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.

<b>SYSTEM NAME / COUNTY</b>	<b>CERTIFICATE NUMBER</b>	<b>GROUP NUMBER</b>
<b>NONE</b>		



UTILITY NAME:

TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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SYSTEM NAME / COUNTY :

TIERRA VERDE / PINELLAS

**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)	\$ -
	Less:		
	Nonused and Useful Plant (1)		_____
108	Accumulated Depreciation	W-6(b)	_____ -
110	Accumulated Amortization	F-8	_____ -
271	Contributions In Aid of Construction	W-7	_____ -
252	Advances for Construction	F-20	_____ -
Subtotal			\$ _____ -
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ -
Subtotal			\$ _____ -
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	_____ -
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	_____ -
	Working Capital Allowance (3)		_____ -
	Other (Specify):		_____
			_____
WATER RATE BASE			\$ _____ -
WATER OPERATING INCOME		W-3	\$ _____ -
RN (Water Operating Income / Water Rate Base)			_____ <u>0.00%</u>

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$ _____ -
469	Less: Guaranteed Revenue and AFPI	W-9	_____ -
Net Operating Revenues			\$ _____ -
401	Operating Expenses	W-10(a)	\$ _____ -
403	Depreciation Expense	W-6(a)	_____ -
	Less: Amortization of CIAC	W-8(a)	_____ -
Net Depreciation Expense			\$ _____ -
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		_____ -
408.12	Payroll Taxes		_____ -
408.13	Other Taxes and Licenses		_____ -
408	Total Taxes Other Than Income		\$ _____ -
409.1	Income Taxes		_____ -
410.1	Deferred Federal Income Taxes		_____ -
410.11	Deferred State Income Taxes		_____ -
411.1	Deferred Income Taxes - Credit		_____ -
412.1	Investment Tax Credits Deferred to Future Periods		_____ -
412.11	Investment Tax Credits Amortized		_____ -
Utility Operating Expenses			\$ _____ -
Utility Operating Income			\$ _____ -
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ _____ -
413	Income From Utility Plant Leased to Others		_____ -
414	Gains (losses) From Disposition of Utility Property		_____ -
420	Allowance for Funds Used During Construction		_____ -
Total Utility Operating Income			\$ _____ -

UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-
303	Land and Land Rights	-	-	-	-
304	Structures and Improvements	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	-	-	-	-
320	Water Treatment Equipment	-	-	-	-
330	Distribution Reservoirs and Standpipes	-	-	-	-
331	Transmission and Distribution Mains	-	-	-	-
333	Services	-	-	-	-
334	Meters and Meter Installations	-	-	-	-
335	Hydrants	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-
341	Transportation Equipment	-	-	-	-
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
<b>TOTAL WATER PLANT</b>		\$ -	\$ -	\$ -	\$ -

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Order Adjustments.

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-14
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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	-	-
303	Land and Land Rights	-	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-
307	Wells and Springs	-	-	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-
309	Supply Mains	-	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	-	-
320	Water Treatment Equipment	-	-	-	-	-	-
330	Distribution Reservoirs and Standpipes	-	-	-	-	-	-
331	Transmission and Distribution Mains	-	-	-	-	-	-
333	Services	-	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	-	-
335	Hydrants	-	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-	-
<b>TOTAL WATER PLANT</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: TIERRA VERDE UTILITIES INC

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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**BASIS FOR WATER DEPRECIATION CHARGES**

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

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ _____	\$ -	\$ _____	\$ -
302	Franchises	_____	-	_____	-
304	Structures and Improvements	_____	-	_____	-
305	Collecting and Impounding Reservoirs	_____	-	_____	-
306	Lake, River and Other Intakes	_____	-	_____	-
307	Wells and Springs	_____	-	_____	-
308	Infiltration Galleries and Tunnels	_____	-	_____	-
309	Supply Mains	_____	-	_____	-
310	Power Generation Equipment	_____	-	_____	-
311	Pumping Equipment	_____	-	_____	-
320	Water Treatment Equipment	_____	-	_____	-
330	Distribution Reservoirs and Standpipes	_____	-	_____	-
331	Transmission and Distribution Mains	_____	-	_____	-
333	Services	_____	-	_____	-
334	Meters and Meter Installations	_____	-	_____	-
335	Hydrants	_____	-	_____	-
336	Backflow Prevention Devices	_____	-	_____	-
339	Other Plant Miscellaneous Equipment	_____	-	_____	-
340	Office Furniture and Equipment	_____	-	_____	-
341	Transportation Equipment	_____	-	_____	-
342	Stores Equipment	_____	-	_____	-
343	Tools, Shop and Garage Equipment	_____	-	_____	-
344	Laboratory Equipment	_____	-	_____	-
345	Power Operated Equipment	_____	-	_____	-
346	Communication Equipment	_____	-	_____	-
347	Miscellaneous Equipment	_____	-	_____	-
348	Other Tangible Plant	_____	-	_____	-
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ <u>          -          </u>	\$ <u>          -          </u>	\$ <u>          -          </u>	\$ <u>          -          </u>

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

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

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

ACCT. NO.  (a)	ACCOUNT NAME  (b)	PLANT RETIRED  (g)	SALVAGE AND INSURANCE  (h)	COST OF REMOVAL AND OTHER CHARGES  (i)	TOTAL CHARGES  (g-h+i) (j)	BALANCE AT END OF YEAR  (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	-
320	Water Treatment Equipment	-	-	-	-	-
330	Distribution Reservoirs and Standpipes	-	-	-	-	-
331	Transmission and Distribution Mains	-	-	-	-	-
333	Services	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	-
335	Hydrants	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

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

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:

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UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**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)
<b>WATER CONNECTIONS FEES</b>		\$ _____	\$ _____ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____ -

**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) :	_____
_____	_____
_____	_____
Total debits	\$ _____ -
Credits during the year (specify) :	
_____	\$ _____ -
_____	_____
Total credits	\$ _____ -
Balance end of year	\$ _____ -

UTILITY NAME: TIERRA VERDE UTILITIES INC

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**WATER OPERATING REVENUE**

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

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.  
 Accruals are recorded in account 461.1.

UTILITY NAME: TIERRA VERDE UTILITIES INC

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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO.  (a)	ACCOUNT NAME  (b)	CURRENT YEAR  (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS  (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE  (e)
601	Salaries and Wages - Employees	\$ -	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	-	-	-
604	Employee Pensions and Benefits	-	-	-
610	Purchased Water	-	-	-
615	Purchased Power	-	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	-	-	-
620	Materials and Supplies	-	-	-
631	Contractual Services-Engineering	-	-	-
632	Contractual Services - Accounting	-	-	-
633	Contractual Services - Legal	-	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	-	-	-
636	Contractual Services - Other	-	-	-
641	Rental of Building/Real Property	-	-	-
642	Rental of Equipment	-	-	-
650	Transportation Expenses	-	-	-
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	-	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	-	-	-
660	Advertising Expense	-	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-
667	Regulatory Commission Exp.-Other	-	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	-	-	-
675	Miscellaneous Expenses	-	-	-
Total Water Utility Expenses		\$ -	\$ -	\$ -



UTILITY NAME:

TIERRA VERDE UTILITIES INC

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

TIERRA VERDE / PINELLAS

NONE

**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					
December					
Total for Year					

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:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE

UTILITY NAME: TIERRA VERDE UTILITIES INC

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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

NONE

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

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

UTILITY NAME:

TIERRA VERDE UTILITIES INC

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SYSTEM NAME / COUNTY :

TIERRA VERDE / PINELLAS

NONE

**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		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				=====

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

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:
------------------



UTILITY NAME: TIERRA VERDE UTILITIES INC

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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

NONE

**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. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. \_\_\_\_\_
6. Is the utility required to have fire flow capacity? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
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? \_\_\_\_\_
  - 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? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME: TIERRA VERDE UTILITIES INC

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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 4,565,547
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	3,266,635
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	1,813,090
252	Advances for Construction	F-20	
Subtotal			\$ (514,178)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 1,541,145
Subtotal			\$ 1,026,966
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		91,500
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 1,118,466
WASTEWATER OPERATING INCOME		S-3	\$ 66,828
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			5.97%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 984,230
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 984,230
401	Operating Expenses	S-10A	\$ 731,997
403	Depreciation Expense	S-6A	163,081
	Less: Amortization of CIAC	S-8A	(49,684)
	Net Depreciation Expense		\$ 113,397
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		161
408.11	Property Taxes		577
408.12	Payroll Taxes		11,296
408.13	Other Taxes and Licenses		44,972
408	Total Taxes Other Than Income		\$ 57,005
409.1	Income Taxes		316
410.1	Deferred Federal Income Taxes		12,742
410.11	Deferred State Income Taxes		1,946
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 917,403
	Utility Operating Income		\$ 66,828
	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		-
420	Allowance for Funds Used During Construction		-
	Total Utility Operating Income		\$ 66,828

UTILITY NAME: TIERRA VERDE UTILITIES INC

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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$ 0	\$	\$ 0
352	Franchises	3,497	(2)		3,495
353	Land and Land Rights	750	(13)		737
354	Structures and Improvements	2,565,851	5,574	2,801	2,568,625
355	Power Generation Equipment	0	0		0
360	Collection Sewers - Force	85,438	973	691	85,720
361	Collection Sewers - Gravity	1,088,934	1,859		1,090,794
361	Manholes	134,329	543		134,872
362	Special Collecting Structures	0	0		0
363	Services to Customers	177,801	587		178,388
364	Flow Measuring Devices	0	0		0
365	Flow Measuring Installations	0	0		0
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	0	0		0
371	Pumping Equipment	44,758	25,931	275	70,414
374	Reuse Distribution Reservoirs	0	0		0
375	Reuse Transmission and Distribution System	3,405	0		3,405
380	Treatment and Disposal Equipment	20,053	220		20,273
381	Plant Sewers	0	0		0
382	Outfall Sewer Lines	0	0		0
389	Other Plant Miscellaneous Equipment	23,660	0		23,660
390	Office Furniture and Equipment	248,333	23,702		272,035
391	Transportation Equipment	94,538	398		94,936
392	Stores Equipment	0	0		0
393	Tools, Shop and Garage Equipment	9,968	(178)		9,790
394	Laboratory Equipment	0	0		0
395	Power Operated Equipment	0	0		0
396	Communication Equipment	5,243	(50)		5,193
397	Miscellaneous Equipment	3,210	0		3,210
398	Other Tangible Plant	0	0		0
Total Wastewater Plant		\$ 4,509,769	\$ 59,545	\$ 3,767	\$ 4,565,547

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Order Adjustments.

UTILITY NAME: TIERRA VERDE UTILITIES INC

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	3,495						
353	Land and Land Rights		737	-	-	-	-	-
354	Structures and Improvements		1,575,733	912,665	-	-	-	80,227
355	Power Generation Equipment		-	-	-	-	-	-
360	Collection Sewers - Force		85,720					
361	Collection Sewers - Gravity		1,090,794					
361	Manholes		134,872					
362	Special Collecting Structures		-					
363	Services to Customers		178,388					
364	Flow Measuring Devices		-					
365	Flow Measuring Installations		-					
366	Reuse Services		-				-	
367	Reuse Meters and Meter Installations		-				-	
370	Receiving Wells			-				
371	Pumping Equipment			70,414		-	-	
374	Reuse Distribution Reservoirs			-		-		
375	Reuse Transmission and Distribution System			3,405			-	
380	Treatment and Disposal Equipment				20,273	-		
381	Plant Sewers				-	-		
382	Outfall Sewer Lines				-			
389	Other Plant Miscellaneous Equipment	-	-	-	23,660	-	-	
390	Office Furniture and Equipment							272,035
391	Transportation Equipment							94,936
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							9,790
394	Laboratory Equipment							-
395	Power Operated Equipment							-
396	Communication Equipment							5,193
397	Miscellaneous Equipment							3,210
398	Other Tangible Plant							-
Total Wastewater Plant		\$ 3,495	\$ 3,066,243	\$ 986,484	\$ 43,933	\$ -	\$ -	\$ 465,392

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	50		2.00%
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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



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**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

NO. (a)	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ (1,532)	\$ -	\$ 0	\$ 0
302	Franchises	3,496	86	2	88
354	Structures and Improvements	1,951,286	85,822	(0)	85,822
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	141,966	2,856	5,943	8,799
361	Collection Sewers - Gravity	698,357	27,178	(0)	27,177
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	(1)	5,943	(5,942)	1
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	0	-	(0)	(0)
371	Pumping Equipment	8,000	3,736	0	3,737
375	Reuse Transmission and Distribution System	- 233	- 79	7,104 (313)	7,104 (233)
380	Treatment and Disposal Equipment	6,490	1,126	(0)	1,126
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	5,477	1,314	(6,791)	(5,477)
390	Office Furniture and Equipment	212,391	28,172	163	28,335
391	Transportation Equipment	79,282	6,529	(9,469)	(2,939)
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	7,726	26	98	123
394	Laboratory Equipment	-	-	265	265
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	1,780	-	268	268
397	Miscellaneous Equipment	1,041	214	(1,255)	(1,041)
398	Other Tangible Plant	-	-	1,255	1,255
Total Depreciable Wastewater Plant in Service		\$ 3,115,994	\$ 163,081	\$ (8,674)	\$ 154,407

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

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

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SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ (1,532)
302	Franchises	-	-	-	-	3,584
354	Structures and Improvements	2,801	-	-	2,801	2,034,307
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	691	-	-	691	150,073
361	Collection Sewers - Gravity	-	-	-	-	725,534
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	-
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	275	-	-	275	11,462
375	Reuse Transmission and Distribution System	-	-	-	-	7,104
380	Treatment and Disposal Equipment	-	-	-	-	7,616
381	Plant Sewers	-	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	240,726
391	Transportation Equipment	-	-	-	-	76,343
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	7,850
394	Laboratory Equipment	-	-	-	-	265
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	2,048
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	1,255
Total Depreciable Wastewater Plant in Service		\$ 3,767	\$ -	\$ -	\$ 3,767	\$ 3,266,635

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

YEAR OF REPORT 31-Dec-14
-----------------------------

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>1,797,684</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u>15,407</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u>-</u>
Total Credits		\$ <u>15,407</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>      </u>
Total Contributions In Aid of Construction		\$ <u>1,813,090</u>

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

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UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
---

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**WASTEWATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<b>SEWER CONNECTIONS FEES</b>		\$	\$ 15,407
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>15,407</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 1,447,466
Debits during the year:	
Accruals charged to Account 272	\$ 49,684
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 49,684
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ -
Balance end of year	\$ <u>1,541,145</u>

UTILITY NAME: TIERRA VERDE UTILITIES INC

**YEAR OF REPORT**  
**31-Dec-14**

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

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

<b>DESCRIPTION</b> (a)	<b>INDICATE CASH OR PROPERTY</b> (b)	<b>AMOUNT</b> (c)
NONE		
Total Credits		\$ _____ 0

UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> 31-Dec-14
------------------------------------

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
	Flat Rate Revenues:			
521.1	Residential Revenues	2,094	2,087	\$ 984,230
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	2,094	2,087	\$ 984,230
	Measured Revenues:			
522.1	Residential Revenues			-
522.2	Commercial Revenues			-
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues			\$ -
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		2,094	2,087	\$ 984,230
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			-
Total Other Wastewater Revenues				\$ -

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

521.1 includes accruals

UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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SYSTEM NAME / COUNTY TIERRA VERDE / PINELLAS

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____ -
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems	_____	_____	_____ -
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>984,230</u>

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

UTILITY NAME: TIERRA VERDE UTILITIES INC

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 133,012	\$ 14,901	\$ 14,901	\$ 14,901	\$ 14,901	\$ 14,901	\$ 14,901
703	Salaries and Wages - Officers, Directors and Majority Stockholders	8,296	-	-	-	-	-	-
704	Employee Pensions and Benefits	39,653	4,181	4,181	4,181	4,181	4,181	4,181
710	Purchased Sewage Treatment	438,698					438,698	
711	Sludge Removal Expense	8,950					8,950	
715	Purchased Power	5,893	1,964		1,964		1,964	
716	Fuel for Power Purchased	-	-		-		-	
718	Chemicals	-	-		-		-	
720	Materials and Supplies	20,012	2,502	2,502	2,502	2,502	2,502	2,502
731	Contractual Services-Engineering	66	-	-	-	-	-	-
732	Contractual Services - Accounting	10,643	-	-	-	-	-	-
733	Contractual Services - Legal	242	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	3,390	424	424	424	424	424	424
741	Rental of Building/Real Property	153	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-	-
750	Transportation Expenses	11,897	1,487	1,487	1,487	1,487	1,487	1,487
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	17,861	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	3,222	403	403	403	403	403	403
760	Advertising Expense	447						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-						
767	Regulatory Commission Exp.-Other	3,598	-	-	-	-	-	-
770	Bad Debt Expense	207						
775	Miscellaneous Expenses	25,757	3,220	3,220	3,220	3,220	3,220	3,220
Total Wastewater Utility Expenses		\$ 731,997	\$ 29,082	\$ 27,118	\$ 29,082	\$ 27,117	\$ 476,729	\$ 27,118

CHECK

CHECK 2

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



UTILITY NAME: TIERRA VERDE UTILITIES INC

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7	.8	.9	.10	.11	.12
		CUSTOMER ACCOUNTS EXPENSE (j)	ADMIN. & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 11,604	\$ 32,000	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	8,296	-	-	-	-
704	Employee Pensions and Benefits	3,256	11,308	-	-	-	-
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals						
720	Materials and Supplies	2,502	2,502	-	-	-	-
731	Contractual Services-Engineering	-	66	-	-	-	-
732	Contractual Services - Accounting	-	10,643	-	-	-	-
733	Contractual Services - Legal	-	242	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	424	424	-	-	-	-
741	Rental of Building/Real Property	-	153	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	1,487	1,487	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	17,861	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	403	403	-	-	-	-
760	Advertising Expense		447				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		-				
767	Regulatory Commission Exp.-Other	-	3,598	-	-	-	-
770	Bad Debt Expense	207					
775	Miscellaneous Expenses	3,220	3,220	-	-	-	-
Total Wastewater Utility Expenses		\$ 23,102	\$ 92,649	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> 31-Dec-14
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SYSTEM NAME / COUNTY :

TIERRA VERDE / PINELLAS

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential	**	1.0	937	937
5/8"	Displacement	1.0	10	10
3/4"	Displacement	1.5	1	
1"	Displacement	2.5	21	53
1 1/2"	Displacement or Turbine	5.0	28	140
2"	Displacement, Compound or Turbine	8.0	37	296
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	2	100
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
**Count includes (3 ea) 3/4", (190 ea) 1" & (5ea) 1.5" residential meters. Total Wastewater System Meter Equivalents				<u><u>1561</u></u>

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

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

For wastewater only utilities:

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

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

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

ERC Calculation:  $123.800/365/280=1,211 \text{ ERC's}$
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UTILITY NAME: TIERRA VERDE UTILITIES INC

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
---

SYSTEM NAME / COUNTY : TIERRA VERDE / PINELLAS

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	All sewage pumped to City of St. Petersburg	_____	_____
Basis of Permit Capacity (1)	N/A	_____	_____
Manufacturer	N/A	_____	_____
Type (2)	N/A	_____	_____
Hydraulic Capacity	N/A	_____	_____
Average Daily Flow	0.339 mgd	_____	_____
Total Gallons of Wastewater Treated	123.800 mg	_____	_____
Method of Effluent Disposal	N/A	_____	_____

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: TIERRA VERDE UTILITIES, INC.

YEAR OF REPORT 31-Dec-14
-----------------------------

SYSTEM NAME / COUNTY TIERRA VERDE / PINELLAS

**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present number of ERCs\* now being served \_\_\_\_\_ 1561 \_\_\_\_\_

2. Maximum number of ERCs\* which can be served \_\_\_\_\_ 1600 \_\_\_\_\_

3. Present system connection capacity (in ERCs\*) using existing lines \_\_\_\_\_ 1600 \_\_\_\_\_

4. Future connection capacity (in ERCs\*) upon service area buildout \_\_\_\_\_ 1800 \_\_\_\_\_

5. Estimated annual increase in ERCs\* \_\_\_\_\_ 0-5 \_\_\_\_\_

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_ N/A \_\_\_\_\_

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_ N/A \_\_\_\_\_

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_ N/A \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_

11. If the present system does not meet the requirements of DEP rules:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? \_\_\_\_\_
- c. When will construction begin? \_\_\_\_\_
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? \_\_\_\_\_

12. Department of Environmental Protection ID # \_\_\_\_\_ N/A \_\_\_\_\_

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