CLASS "A" OR "B"

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

ANNUAL REPORT

Public Service Commission
Do Not Remove for this Office

OF

SU915-13-AR

Ni Florida, LLC

Exact Legal Name of Respondent

104S & 388W

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2013

PLOKIDA PUBLIC SERVICE

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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.
- 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 Accounting and Finance 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

Ni Florida, LLC

YEAR OF REPORT December 31, 2013

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief: YES The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. YES 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 The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. Items Certified (Signature of Chief Executive Officer of the utility) * (Signature of Chief Financial Officer of the utility) * Each of the four items must be certified YES or NO. Each item need not be certified by both

officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE:

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

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2013

Ni Florida, LLC		County:	
	(Exact Name of Utility)	Jerse 19	
Tint below the sour		1	
	et mailing address of the utility for which norma tronome Drive	il correspondence should be sent:	
	Cexas 77043		
Talankana	(712) 574 5052		
Telephone:	(713) 574-5952		
E Mail Address:	ewallace@niamerica.com		
WEB Site:	www.niamerica.com		
Sunshine State One	-Call of Florida, Inc. Member Number	HUI891 & TV1036	
Name and address of	of person to whom correspondence concerning t	his report should be addressed:	
	Wallace, Sr		
	ronome Drive		
Houston, T	exas 77043		
Telephone:	(713) 574-5952		
	St. St. Co. Co. Co. Co. Co. Co. Co. Co. Co. Co		
	ess of where the utility's books and records are	located:	
	ronome Drive		
Houston, T	exas 77043		
Telephone:	(713) 574-5952		
Totophone.	_(/10/2/12/2		
List below any grou	ps auditing or reviewing the records and operat	ions:	
PricewaterhouseCoo	opers, LLP		
1201 Louisiana St.,			
Houston, TX 77002			
Date of original orga	anization of the utility: 11/16	/07	
Date of original orga	anization of the utility.		
Check the appropria	te business entity of the utility as filed with the	Internal Revenue Service	
Individ	dual Partnership Sub S Corpora	tion 1120 Corporation	
	х		
Tist below every con	moration or person owning or holding directly	or indirectly 5% or more of the voting securities	
of the utility:	potation of posson owning of holding already	indicated and the state of the voting securities	
			Percent
	Name	;	Ownership
1.	Ni America Capital Management, LLC		100%
2.			
3.			1
4.			
5.			
6.		- color	
7. 8.			-
9.			
10.			
10.			

UTILITY NAME: Ni Florida, LLC

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Edward R. Wallace, Sr	President & Secretary	Ni America Operating, LLC	All company matters
William A. Thomas	Vice President	Ni America Operating, LLC	Engineering/Operational Matters
	, 1)		
			10.00

⁽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.

UTILITY NAME: Ni Florida, LLC

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. Ni Florida, LLC, a Delaware Corporation, was incorporated in 2007. The Company purchased the assets of Hudson Utilities, Inc. on May 5, 2008 and Tamiami Village Water Company on September 5, 2008. The company provides sewage collection service in Pasco County and water distribution service in Lee County.
- B. Water distribution (Tamiami Village Water Company) water is purchased from Lee County. Sewage collection (Hudson Utilities) Sewage treatment is purchased from Pasco County.
- C. To provide water distribution and wastewater collection throughout the company's service areas and to earn a fair rate of return for the Company's owners.
- D. Tamiami Village Water Company -- water distribution Hudson Utilities -- sewage collection
- E. The Company expects to add less than 50 new connections annually.
- F. None

UTILITY NAME: Ni Florida

PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2013 Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility. The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b). Ni America Capital Management, LLC Ni America Ni Florida, LLC Operating, LLC Tamiami Village **Hudson Utilities** Water Company

UTILITY NAME: Ni Florida, LLC

COMPENSATION OF OFFICERS

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Edward R. Wallace, Sr	President	9.0%	\$ 22,07
William A. Thomas	Vice President - Capital Expenditures	9.0%	11,569

COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Jone			\$

UTILITY NAME: Ni Florida, LLC

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
None		\$	-

^{*} 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 principal 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.

,	PRINCIPAL		
NAME (a)	OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Edward R. Wallace, Sr	Corporate matters	Officer	Ni America Capital Management, LLC Ni America Operating, LLC Ni America Texas, LLC Ni South Carolina, LLC Ni America Texas Development, LLC Palmetto Utilities, Inc 1710 Woodcreek Farms Road, LLC Ni South Carolina Utilities, Inc. Palmetto Wastewater Reclamation, LL Ni South Carolina Environmental Services, LLC Palmetto Ni Utilities, LLC Palmetto of Richland County, LLC
			Address for all: 10913 Metronome Drive Houston, TX 77043
William A. Thomas	Engineering	Officer	Ni America Capital Management, LLC Ni America Operating, LLC Ni America Texas, LLC Ni South Carolina, LLC Ni America Texas Development, LLC Ni America Texas Development, LLC Palmetto Utilities, Inc 1710 Woodcreek Farms Road, LLC Ni South Carolina Utilities, Inc. Palmetto Wastewater Reclamation, LI Ni South Carolina Environmental Services, LLC Palmetto Ni Utilities, LLC Palmetto of Richland County, LLC
			Address for all: 10913 Metronome Drive Houston, TX 77043

UTILITY NAME: Ni Florida, LLC

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

Complete the following for any business which is conducted as a byproduct, co product, 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.

	ASSET	S	REVENU	ES	EXPENS	ES
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
None	s		5		\$	
,			1 5 1			
A						

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one 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

	DESCRIPTION	CONTRACT OR	ANN	UAL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)
Ni America Operating, LLC	Corporate Support Services	N/A	P	\$ 409,790
				-

UTILITY NAME: Ni Florida, LLC

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets Enter in this part all transactions relating The columnar instructions follow: to the purchase, sale, or transfer of assets. (a) Enter name of related party or company. Below are examples of some types of transactions to include: (b) Describe briefly the type of assets purchased, sold or transferred. -purchase, sale or transfer of equipment (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". -purchase, sale or transfer of land and structures (d) Enter the net book value for each item reported. -purchase, sale or transfer of securities (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) -noncash transfers of assets (f) Enter the fair market value for each item reported. In space below or in a supplemental -noncash dividends other than stock dividends schedule, describe the basis used to calculate fair market value. -write-off of bad debts or loans

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)
None		\$	\$	\$	\$

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	10	REF.		PREVIOUS		CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
	UTILITY PLANT					
101-106	Utility Plant	F-7	\$	8,501,559	\$	9,325,87
108-110	Less: Accumulated Depreciation and Amortization	F-8		4,154,281		4,404,58
	Net Plant		\$_	4,347,278	\$	4,921,29
114-115	Utility Plant Acquisition adjustment (Net)	F-7		4,282,442		4,282,44
116*	Other Utility Plant Adjustments					
	Total Net Utility Plant		\$	8,629,720	\$	9,203,73
	OTHER PROPERTY AND INVESTMENTS	1				
121	Nonutility Property	F-9	\$		\$	
122	Less: Accumulated Depreciation and Amortization					
	Net Nonutility Property		\$		s	
123	Investment in Associated Companies	F-10				
124	Utility Investments	F-10				
125	Other Investments	F-10		2,519,917		3,248,27
126-127	Special Funds	F-10		7,850		7,85
	Total Other Property & Investments		\$	2,527,767	\$	3,256,12
131	CURRENT AND ACCRUED ASSETS Cash		\$	176,743	\$	142,44
132	Special Deposits	F-9				
122	04 - 0 - 11 D 14	7.0				
133	Other Special Deposits	F-9				
134	Working Funds	F-9	_			
	Working Funds Temporary Cash Investments	F-9	_			
134 135	Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated					
134 135 41-144	Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11		136,089		
134 135 41-144 145	Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies	F-11 F-12		136,089 1,721,251		
134 135 41-144 145 146	Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies	F-11				
134 135 41-144 145 146 51-153	Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies	F-11 F-12				
134 135 41-144 145 146 51-153	Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense	F-11 F-12		1,721,251		2,031,43
134 135 41-144 145 146 51-153 161 162	Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments	F-11 F-12				2,031,43
134 135 141-144 145 146 151-153 161 162 171	Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments Accrued Interest and Dividends Receivable	F-11 F-12		1,721,251		2,031,43
134 135 41-144 145 146 51-153 161 162 171 172 *	Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments Accrued Interest and Dividends Receivable Rents Receivable	F-11 F-12		1,721,251		2,031,43
134 135 141-144 145 146 151-153 161 162 171	Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments Accrued Interest and Dividends Receivable	F-11 F-12		1,721,251		118,64 2,031,43 10,21

^{*} Not Applicable for Class B Utilities

Ni Florida, LLC

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ACCOUNT NAME	REF. PAGE		PREVIOUS YEAR		CURRENT
(a)	(b)	(c)		(d)		(e)
	DEFERRED DEBITS					
181	Unamortized Debt Discount & Expense	F-13	\$	14,947	\$	25,09
182	Extraordinary Property Losses	F-13				
183	Preliminary Survey & Investigation Charges			9,274		3,47
184	Clearing Accounts					
185 *	Temporary Facilities					
186	Miscellaneous Deferred Debits	F-14		136,522		149,32
187 *	Research & Development Expenditures					
190	Accumulated Deferred Income Taxes		_		-	
	Total Deferred Debits		\$	160,743	\$_	177,88
	TOTAL ASSETS AND OTHER DEBITS		\$	13,417,542	\$	14,979,36

^{*} 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

NO.	ACCOUNT NAME	REF. PAGE		PREVIOUS YEAR		CURRENT YEAR
(a)	(b)	(c)	-	(d)	+-	(e)
	EQUITY CAPITAL					
201	Common Stock Issued	F-15	\$_	1	\$_	
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			6,433,994		6,433,99
212	Discount On Capital Stock					
213	Capital Stock Expense					
214-215	Retained Earnings	F-16	1 -	(324,080)		(486,99
216	Reacquired Capital Stock		1 -		-	
218	Proprietary Capital		1 -			
	(Proprietorship and Partnership Only)					
	Total Equity Capital		\$	6,109,914	\$	5,947,00
	LONG TERM DEBT	T				
221	Bonds	F-15		_		
222 *	Reacquired Bonds					
223	Advances from Associated Companies	F-17				
224	Other Long Term Debt	F-17		2,354,808		2,427,02
	Total Long Term Debt		\$	2,354,808	\$	2,427,02
	CURRENT AND ACCRUED LIABILITIES	T				
231	Accounts Payable			96,023		162,76
232	Notes Payable	F-18		197,850		178,890
233	Accounts Payable to Associated Companies	F-18		2,545,541		4,255,430
234	Notes Payable to Associated Companies	F-18	-			
235	Customer Deposits			56,767		65,02
236	Accrued Taxes	W/S-3		45,877		43,829
237	Accrued Interest	F-19		15,486		13,900
238	Accrued Dividends					
239	Matured Long Term Debt					
240	Matured Interest					
241	Miscellaneous Current & Accrued Liabilities	F-20		137,877		125,04
	Total Current & Accrued Liabilities		\$	3,095,421	\$	4,844,882

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET **EQUITY CAPITAL AND LIABILITIES**

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			
251	Unamortized Premium On Debt	F-13	\$	\$
252	Advances For Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$	\$
	OPERATING RESERVES	T		
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$	\$
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$ 3,666,910	\$ 3,669,31
272	Accumulated Amortization of Contributions		25.00	
	in Aid of Construction	F-22	(1,809,511)	(1,908,85
	Total Net CIAC		\$1,857,399	\$ 1,760,45
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$	\$
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 13,417,542	\$ 14,979,360

COMPARATIVE OPERATING STATEMENT

NO. (a)	ACCOUNT NAME (b)	PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR * (e)
	UTILITY OPERATING INCOME					
400	Operating Revenues	F-3(b)	\$	2,029,041	\$	1,982,18
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0	-	
	Net Operating Revenues		\$	2,029,041	\$	1,982,18
401	Operating Expenses	F-3(b)	\$	1,694,994	\$	1,645,28
403	Provide Provide	E 2(h)	\$	222.077	s	240.47
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	,—	232,077 98,113	1 2	240,47 112,39
	Less: Amonization of CIAC	F-22		90,113	+-	112,39
	Net Depreciation Expense		\$	133,964	\$	128,07
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0		
407	Amortization Expense (Other than CIAC)	F-3(b)		0	-	
408	Taxes Other Than Income	W/S-3		135,670		154,35
409	Current Income Taxes	W/S-3		0		
410.1	Deferred Federal Income Taxes	W/S-3		0		
410.11	Deferred State Income Taxes	W/S-3		0		
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0		
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		0		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0		
	Utility Operating Expenses		\$	1,964,628	\$	1,927,70
	Net Utility Operating Income		\$	64,413	\$	54,47
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0		
413	Income From Utility Plant Leased to Others			0		
414	Gains (losses) From Disposition of Utility Property			0		
420	Allowance for Funds Used During Construction			0		(
	Operating Income [Enter here and on Page F-3(c)]		S	64,413	s	54,47

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

UTILITY NAME: Ni Florida, LLC

COMPARATIVE OPERATING STATEMENT (Cont'd)

SC	WATER HEDULE W-3 * (f)	1	ASTEWATER HEDULE S-3 * (g)	RE	HER THAN PORTING YSTEMS (h)
\$	237,513	\$	1,744,672	\$	Ö
\$	237,513	\$	1,744,672	\$	0
\$	278,200	\$	1,365,212	\$	1,869
	20,661	_	219,810 112,396		
\$	20,661	\$	107,414	\$	0
	0 0 10,688 0 0 0 0 0		0 0 143,664 0 0 0 0 0		0
\$	309,549	\$	1,616,290	\$	1,869
\$	(72,036)	\$	128,382	\$	(1,869)
	0 0 0 0		0 0 0		
\$	(72,036)	\$	128,382	\$	(1,869)

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

Ni Florida, LLC

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO.	ACCOUNT NAME	REF. PAGE]	PREVIOUS YEAR	1	CURRENT YEAR
(a)	(b)	(c)	-	(d)		(e)
Total Utility	Operating Income [from page F-3(a)]		\$	64,413	\$	54,47
	OTHER INCOME AND DEDUCTIONS					
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$		s	
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-			
419	Interest and Dividend Income			146	`	(55
421	Nonutility Income					
426	Miscellaneous Nonutility Expenses			0		-(
	Total Other Income and Deductions		\$	146	\$	(55)
	TAXES APPLICABLE TO OTHER INCOME	1				
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 Incom	е	\$	0	\$	(
	INTEREST EXPENSE					
427	Interest Expense	F-19	\$	130,050	\$	122,042
428	Amortization of Debt Discount & Expense	F-13		29,005		19,000
429	Amortization of Premium on Debt	F-13		0		(
	Total Interest Expense		\$	159,055	\$	141,042
	EXTRAORDINARY ITEMS					
433	Extraordinary Income		\$		\$	
434	Extraordinary Deductions					
409.3	Income Taxes, Extraordinary Items					
	Total Extraordinary Items		\$	0	\$	(
	NET INCOME		\$	(94,496)	\$	(87,12)

Explain Extraordinary In	come;		

Ni Florida, LLC

December 31, 2013

SCHEDULE OF YEAR END RATE BASE

NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		WATER UTILITY (d)	W	ASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$	562,015	\$	8,237,114
	Less:					
	Nonused and Useful Plant (1)	-	_	271127	-	
108	Accumulated Depreciation	F-8		274,105	_	4,130,482
110	Accumulated Amortization	F-8		110.550	_	0.550.50
271	Contributions in Aid of Construction	F-22		110,779	-	3,558,53
252	Advances for Construction	F-20			-	
	Subtotal		\$	177,131	\$	548,10
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		110,779		1,798,070
	Subtotal		\$	287,910	\$	2,346,17
	Plus or Minus:					
114	Acquisition Adjustments (2)	F-7		712,628	-	3,569,81
115	Accumulated Amortization of					
	Acquisition Adjustments (2)	F-7		0	-	
	Working Capital Allowance (3)		_	34,775	-	170,652
	Other (Specify):	_		(710 (00)		(2 5 (0 01
	Acquisition Adjustment		-	(712,628)		(3,569,814
	not approved by the commission.				=	
	RATE BASE	-	\$	322,685	\$	2,516,828
	NET UTILITY OPERATING INCOME		\$	(72,036)	\$	128,382
AC	CHIEVED RATE OF RETURN (Operating Income / Rate Ba	ise)		-22.32%		5.109

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.

(3)

Ni Florida, LLC

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

CLASS OF CAPITAL (a)	A	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity .	\$	5,947,004	70.47%	7.84%	5.52%
Preferred Stock		0	0.00%		0.00%
Long Term Debt		2,427,024	28.76%	5.27%	1.52%
Customer Deposits		65,027	0.77%	6.00%	0.05%
Tax Credits - Zero Cost		0	0.00%		0.00%
Tax Credits - Weighted Cost		0	0.00%		0.00%
Deferred Income Taxes		0	0.00%		0.00%
Other (Explain)		0	0.00%		0.00%
		0	0.00%		0.00%
Total	\$	8,439,055	100.00%		7.09%

(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).	

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:	7.84% for Hudson; 7.76% for Tamiami
Commission order approving Return on Equity:	Order No. PSC-13-0611-PAA-WS

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

N/A

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.

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- USDICTIONAL DJUSTMENTS (d)		OTHER (1) DJUSTMENTS SPECIFIC (e)		OTHER (1) ADJUSTMENTS PRO RATA (f)		CAPITAL STRUCTURE (g)
Common Equity	\$	5,947,004	\$		s		\$		\$		\$	5,947,00
Preferred Stock												
Long Term Debt		2,427,024										2,427,02
Customer Deposits		65,027										65,02
Tax Credits - Zero Cost											_	
Tax Credits - Weighted Cost											_	
Deferred Inc. Taxes											_	
Other (Explain)	-		-				_		-		-	
Total	s	8,439,055	s	0	s	0	\$	0	s	0	\$	8,439,05

(1) Explain below all adjustments made in Columns (e) and (f):	
	4,

Ni Florida, LLC

UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WA	ASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)		TOTAL (f)
101	Plant Accounts: Utility Plant In Service Utility Plant Leased to	\$ 562,015	\$	8,237,114	\$	\$	8,799,129
102	Other						0
103	Property Held for Future Use						0
104	Utility Plant Purchased or Sold						0
105	Construction Work in Progress	0		526,748			526,748
106	Completed Construction Not Classified					_	0
	Total Utility Plant	\$ 562,015	\$	8,763,862	\$0	\$	9,325,877

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	W	ASTEWATER (d)	REP	ER THAN ORTING STEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ 712,628	\$	3,569,814	\$		\$ 4,282,442 0 0
Total Pla	ant Acquisition Adjustments	\$ 712,628	\$	3,569,814	\$	0	\$ 4,282,442
115	Accumulated Amortization	\$	\$		\$		\$ 0 0 0
Total Ac	cumulated Amortization	\$ 0	\$	0	\$	0	\$ 0
Net Acq	uisition Adjustments	\$ 712,628	\$	3,569,814	\$	0	\$ 4,282,442

Ni Florida, LLC

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

DESCRIPTION (a)		WATER (b)	w	ASTEWATER	REP	ER THAN ORTING STEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION								
Account 108	\$	252,909	\$	3 001 373	\$		\$	4 154 201
Balance first of year Credit during year:	D.	232,909	1	3,901,372	D.		1	4,154,281
Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):	\$	20,661	\$	219,810	\$		\$	240,471 0 0
Salvage								0 0
Other Credits (Specify):			_				_	0
Audit Adjustment		535	-	9,300	-		-	9,835
Total Credits	\$	21,196	\$	229,110	\$	0	\$	250,306
Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify): Audit Adjustment						=		0 0 0
Total Debits	\$	0	\$	0	\$	0	\$	0
Balance end of year	\$	274,105	\$_	4,130,482	\$	0	\$	4,404,587
ACCUMULATED AMORTIZATION Account 110 Balance first of year	\$	0	\$		\$	-	\$	0
Credit during year: Accruals charged to:	\$		\$		\$		\$	0
Account 110.2 (3) Other Accounts (specify):			=				=	0 0
Total credits	\$	0	\$	0	\$	0	\$	0
Debits during year: Book cost of plant retired Other debits (specify):			_				_	0 0
Total Debits	\$	0	\$	0	\$	0	\$	0
Balance end of year	\$	0	\$	0	\$	0	\$	0

⁽¹⁾ Account 108 for Class B utilities.

⁽²⁾ Not applicable for Class B utilities.

⁽³⁾ Account 110 for Class B utilities.

Ni Florida, LLC

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

		EXPENSE	CHARGED OFF DURING YEAR		
DESCRIPTION OF CASE (DOCKET NO.) (a)		NCURRED RING YEAR (b)	ACCT.	AMOUNT (e)	
Hudson - rate case	\$	24,546		\$	
Tamiami - rate case		20,704			
Hudson - rate case - Write-Off		21,114			
Tamiami - rate case - Write-Off		33,949			
Total	\$	100,313		\$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)
	\$	\$	\$	\$0 0 0
Total Nonutility Property	\$0	\$0	\$0	\$0

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):	\$
Total Special Deposits	\$0
OTHER SPECIAL DEPOSITS (Account 133):	s
Total Other Special Deposits	\$0

Ni Florida, LLC

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):	\$	\$
Total Investment in Associated Companies		\$0
UTILITY INVESTMENTS (Account 124):	\$	\$
Total Utility Investment		\$0
OTHER INVESTMENTS (Account 125): Advances to Affiliates - Ni America Capital Management, LLC	\$	\$ 3,248,272
Total Other Investment		\$3,248,272_
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Wastewater - Other Special Funds Security Deposits	Account 127):	\$ 7,850
Total Special Funds		\$

Ni Florida, LLC

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

DESCRIPTION			TOTAL	
(a)				(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):				
Water	\$	18,660		
Wastewater		332,018		
			-	
Total Customer Accounts Receivable	1		s	350,678
OTHER ACCOUNTS RECEIVABLE (Account 142):				-
	\$			
Total Other Accounts Receivable			\$	
NOTES RECEIVABLE (Account 144):				
	\$			
Total Notes Receivable			\$	
Total Accounts and Notes Receivable			\$	350,67
ACCUMULATED PROVISION FOR				
UNCOLLECTIBLE ACCOUNTS (Account 143)				
Balance first of year	s	193,259		
Add: Provision for uncollectibles for current year	S	50,974	1	
		03,711		
otal Additions	s	50,974		
Deduct accounts written off during year:			1	
Utility Accounts		12,204		
Others				
Total accounts written off	\$	12,204		
Balance end of year			\$	232,029
TOTAL ACCOUNTS AND NOTES RECEIVAN	BLE - NET		\$	118,649

YEAR OF REPORT December 31, 2013

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Accounts Receivable from Ni America Operating, LLC	\$ 275,690
Accounts Receivable from Ni America Capital Management, LLC	800,000
Accounts Receivable from Palmetto Utilities, Inc.	57,521
Accounts Receivable from Ni America Texas, LLC	38,086
Accounts Receivable from Palmetto Wastewater Reclamation, LLC	807,147
Accounts Receivable from Palmetto of Richland County, LLC	52,988
Total	\$ 2,031,432

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTIO (a)	DN	INTEREST RATE (b)	TOTAL (c)
N/A		%	\$
		% ————————————————————————————————————	
		%	
		%	
	Total		\$ 0

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

	DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
N/A		\$
	Total Miscellaneous Current and Accrued Liabilities	\$ 0

Ni Florida, LLC

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 C DURING YE (b)	FF Y	EAR END ALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): Bank of America Loan	\$	s	25,093
Total Unamortized Debt Discount and Expense	\$0	\$	25,093
UNAMORTIZED PREMIUM ON DEBT (Account 251): N/A		\$	
Total Unamortized Premium on Debt	\$0	\$	0

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$
Total Extraordinary Property Losses	\$0

Ni Florida, LLC

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) Hudson - Deferred Rate Case Expense Tamiami - Deferred Rate Case Expense	\$	\$ 117,963 31,357
Total Deferred Rate Case Expense	\$0	\$ 149,320
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): N/A	\$\$	\$
Total Other Deferred Debits	\$0	\$0
REGULATORY ASSETS (Class A Utilities: Account. 186.3): N/A	\$	B
Total Regulatory Assets	\$	0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$0	149,320

Ni Florida, LLC

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$
Shares authorized	·	-
Shares issued and outstanding		
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$
PREFERRED STOCK		
Par or stated value per share	%	\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
N/A	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%_		
Total			\$0

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

UTILITY NAME: Ni Florida, LLC

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.

NO. (a)	DESCRIPTION (b)		AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$	(399,86)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$	
	Total Credits:	\$	
	Debits:	\$	
	Total Debits:	s	
435	Balance Transferred from Income	\$	(87,12
436	Appropriations of Retained Earnings:		
	Total Appropriations of Retained Earnings	\$	
	Dividends Declared:		
437	Preferred Stock Dividends Declared	_ _	
438	Common Stock Dividends Declared		
	Total Dividends Declared	\$	
215	Year end Balance	\$	(486,99
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):		
214	Total Appropriated Retained Earnings	\$	(
Total Reta	ined Earnings	\$	(486,99
Votes to S	tatement of Retained Earnings:		

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

	DESCRIPTION (a)	TOTAL (b)
N/A		\$
Total		\$

OTHER LONG-TERM DEBT ACCOUNT 224

	IN	TEREST	PRINCIPAL		
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEE (d)		
Guaranteed growth note (Issued 5/5/2008, matures 5/4/2015)	7.00 %	Fixed	\$ 299,004		
Bank of America Loan		Variable *	2,128,020		
* 1 Month LIBOR plus 3.25% Margin	% %		-		
· ·	%				
	% %				
	%				
	% %				
	%				
	%				
	% %				
	%				
Total			\$ 2,427,024		

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

Ni Florida, LLC

YEAR OF REPORT December 31, 2013

NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	TEREST	PE	PRINCIPAL	
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)		
NOTES PAYABLE (Account 232): Bank of America Loan * 1 Month LIBOR plus 3.25% Margin Total Account 232	* % % % % % % %	Variable *	\$	178,890 178,890	
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): N/A	% % % % % % %		\$		

^{*} 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 (2)	TOTAL (b)
Ni Florida to Ni America Capital Management, LLC Ni Florida to Palmetto Utilities, Inc. Ni Florida to Palmetto of Richland County, LLC Ni Florida to Ni America Texas, LLC Hudson Utilities to Ni America Operating, LLC Tamiami Water to Ni America Operating, LLC	\$ 11,394 749,001 297,727 765,079 1,950,626 481,603
Total	\$ 4,255,430

UTILITY NAME: Ni Florida, LLC

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	В			INTEREST				
DESCRIPTION OF DEBIT (a)							BALANCE EN OF YEAR (f)	
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt Interest Expense - Hudson Interest Expense - Ni Florida, LLC	\$	6,730	427 427	\$ 29,016 89,379	\$	29,016 93,906	\$	2,203
Total Account 237.1	\$	6,730		\$ 118,395	\$	122,922	\$	2,203
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits - Hudson Customers Deposits - Tamiami	\$	6,995 1,761	427 427	\$ 2,986 661	\$	590 116	\$	9,391 2,308
Total Account 237.2	\$	8,756		\$ 3,647	\$	706	\$	11,69
Total Account 237 (1)	\$	15,486		\$ 122,042	\$	123,628	\$	13,90
INTEREST EXPENSED: Total accrual Account 237 Less Capitalized Interest Portion of AFUDC:			237	\$ 0		Must agree to F Ending Balance Must agree to F Year Interest Ex	of Accre	ed Interest.
Net Interest Expensed to Account No. 427 (2)				\$ 0				

UTILITY NAME: Ni Florida, LLC

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Hudson: Misc Liabilities - Deferred Revenue Hudson: Misc Liabilities - Accrued Expenses	\$ 56,416
Tamiami: Misc Liabilities - Accrued Expenses	62,281
Ni Florida: Bank of America SWAP Valuation Allowance	1,925
Total Miscellaneous Current and Accrued Liabilities	\$ 125,040

ADVANCES FOR CONSTRUCTION ACCOUNT 252

	BALANCE	DEBITS			
NAME OF PAYOR * (a)	BEGINNING OF YEAR (b)	ACCT. DEBIT AMOUNT (c) (d)	CREDITS (e)	BALANCE END OF YEAR (f)	
N/A	\$	\$	\$	\$ 0 0 0 0 0 0 0 0	
Total	\$0	\$	0 \$0	\$0	

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

Ni Florida, LLC

OTHER DEFERRED CREDITS ACCOUNT 253

ACCOUNT 255		
DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

Ni Florida, LLC

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	w	ASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 110,779	\$	3,556,132	\$	\$ 3,666,911
Add credits during year:	\$ 0	\$	2,400	s	\$ 2,400
Less debit charged during the year	\$ 0	\$	0	\$	\$ 0
Total Contribution In Aid of Construction	\$ 110,779	\$	3,558,532	\$0	\$ 3,669,311

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	1	WATER (W-8(a)) (b)	W	ASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL
Balance first of year	\$	110,779	\$	1,698,732	\$	\$ 1,809,511
Debits during the year:	\$	0	\$	112,396	\$	\$ 112,396
Credits during the year	\$	0	\$	(13,052)	\$	\$ (13,052)
Total Accumulated Amortization of Contributions In Aid of Construction	\$	110,779	\$	1,798,076	\$0	\$ 1,908,855

WATER OPERATING SECTION

Ni Florida, LLC

December 31, 2013

WATER LISTING OF SYSTEM GROUPS

under the same tariff should be should be assigned its own gro	e assigned a group number. Each individual sys	em which has not been consolidated	
	(W-2 through W-10) should be filed for the grou	p in total.	
The water engineering schedul	es (W-11 through W-14) must be filed for each	system in the group.	
	es (W-2 through W-14) should be completed for	each group and arranged	
by group number.			
		CERTIFICATE	GROUP
S	YSTEM NAME / COUNTY	NUMBER	NUMBER
Tamiami Village Water Compa	any / Lee County	388W	
	100		
			-
	,		
-			

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$	562,01
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	W-6(b)		274,10
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	W-7		110,77
252	Advances for Construction	F-20		
	Subtotal		\$	177,13
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$	110,77
	Subtotal		\$	287,91
	Plus or Minus:		1	
114	Acquisition Adjustments (2)	F-7		712,62
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			34,77
-	Other (Specify):			
	Excludes Acquisition Adjustment not approved by the PSC		-	(712,62
	WATER RATE BASE		\$	322,68
W	WATER OPERATING INCOME W-3		\$	(72,030
	ACHIEVED RATE OF RETURN (Water Operating Income / Water Ra	ite Rase)		-22.32

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.

*i*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.

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		YEAR (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$	237,51
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		\$	237,51
401	Operating Expenses	W-10(a)	\$	278,20
403	Depreciation Expense	W-6(a)		20,66
703	Less: Amortization of CIAC	W-8(a)		20,00
	Less. Amortization of CIAC	W-0(a)		
	Net Depreciation Expense		\$	20,66
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		(
	Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee			10,68
408.11	Property Taxes		-	10,08
408.12	Payroll Taxes		_	(
408.13	Other Taxes and Licenses			
408	Total Taxes Other Than Income		\$	10,68
409.1	Income Taxes			
410.10	Deferred Federal Income Taxes			
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income		-	
	Utility Operating Expenses		\$	309,549
	Utility Operating Income		\$	(72,030
	Add Back:	1		
469	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		\$	(72,036

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER UTILITY PLANT ACCOUNTS

NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	\$	\$	\$ 0
302	Franchises				0
303	Land and Land Rights				0
304	Structures and Improvements				0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment				0
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	242,551	5,930		248,481
333	Services	50,932			50,932
334	Meters and Meter Installations	228,983			228,983
335	Hydrants	0			0
336	Backflow Prevention Devices	2,090			2,090
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	13,452		(1,121)	12,331
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	8,450	10,748		19,198
	TOTAL WATER PLANT	\$ 546,458	\$ 16,678	\$ (1,121)	\$ 562,015

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

W-4(a) GROUP

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIB PLANT (d)	LE AN	.2 SOURCE OF SUPPLY ND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)		.4 RANSMISSION AND DISTRIBUTION PLANT (g)	.5 ENERAL PLANT (h)
301	Organization	\$ 0	\$	\$		\$	\$		\$
302	Franchises	0					 		
303	Land and Land Rights	0							
304	Structures and Improvements	0						-	
305	Collecting and Impounding Reservoirs	0							
306	Lake, River and Other Intakes	0							
307	Wells and Springs	0							
308	Infiltration Galleries and Tunnels	0							
309	Supply Mains	0							
310	Power Generation Equipment	0							
311	Pumping Equipment	0							
320	Water Treatment Equipment	0							
330	Distribution Reservoirs and Standpipes	0							
331	Transmission and Distribution Mains	248,481						248,481	
333	Services	50,932						50,932	
334	Meters and Meter Installations	228,983						228,983	
335	Hydrants	0							
336	Backflow Prevention Devices	2,090						2,090	
339	Other Plant Miscellaneous Equipment	0							
340	Office Furniture and Equipment	12,331					- I		12,33
341	Transportation Equipment	0							
342	Stores Equipment	0							
343	Tools, Shop and Garage Equipment	0							
344	Laboratory Equipment	0							
345	Power Operated Equipment	0							
346	Communication Equipment	0							
347	Miscellaneous Equipment	0							
348	Other Tangible Plant	19,198							19,19
	TOTAL WATER PLANT	\$ 562,015	\$	0 \$	0	\$	0 \$_	530,486	\$ 31,52

W-4(b) GROUP ____

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO.	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	(0)	(4)	(6)
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	43		2.339
333	Services	40		2,509
334	Meters and Meter Installations	20		5.009
335	Hydrants			
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	6		16.679
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	10		10.00%

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

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

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)
304	Structures and Improvements	s	\$	s	\$
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	127,637	7,234	535	135,40
333	Services	49,308	1,534		50,84
334	Meters and Meter Installations	60,731	9,849		70,586
335	Hydrants	0			
336	Backflow Prevention Devices	467	121		588
339	Other Plant Miscellaneous Equipment	0			
340	Office Furniture and Equipment	11,289	1,042		12,33
341	Transportation Equipment	0			
342	Stores Equipment	0			
343	Tools, Shop and Garage Equipment	0			
344	Laboratory Equipment	0			
345	Power Operated Equipment	0			
346	Communication Equipment	0			
347	Miscellaneous Equipment	0			
348	Other Tangible Plant	3,477	881		4,35
TOTAL	WATER ACCUMULATED DEPRECIATION	\$ 252,909	20,661	535	274,10

Use () to denote reversal entries.

W-6(a) GROUP ____

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

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

ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (b)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
Structures and Improvements	\$	\$	\$	\$ 0	\$ 0
Collecting and Impounding Reservoirs				0	0
Lake, River and Other Intakes				0	0
Wells and Springs				0	0
					0
Supply Mains				0	0
				0	0
				0	0
				0	0
				0	0
				0	135,406
Services				0	50,842
Meters and Meter Installations				0	70,580
The state of the s				0	0
				0	588
The second secon				0	0
The state of the s				0	12,331
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	4,358
	(b) Structures and Improvements Collecting and Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains	ACCOUNT NAME (b) (g) Structures and Improvements Collecting and Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant Miscellaneous Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment	ACCOUNT NAME (b) (g) Structures and Improvements Collecting and Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant Miscellaneous Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment	ACCOUNT NAME (b) (c) (g) (h) (i) Structures and Improvements Collecting and Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant Miscellaneous Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment	ACCOUNT NAME (b) (c) (c) (h) (d) (d) (d) (d) (d) (d) (d) (d) (e) (i) (i) (j) (i) (i) (j) (i) (i) (i) (i) (i) (i) (i) (i) (i) (i

W-6(b) GROUP

YEAR OF REPORT December 31, 2013

UTILITY NAME:

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)		
Balance first of year		\$	110,779	
Add credits during year:			3	
Contributions received from Capacity,	W S(a)	s	0	
Main Extension and Customer Connection Charges Contributions received from Developer or	W-8(a)		0	
Contractor Agreements in cash or property	W-8(b)	-	0	
Total Credits		\$	0	
Less debits charged during the year				
(All debits charged during the year must be explained below)		\$		
Total Contributions In Aid of Construction		\$	110,779	

If any prepaid CIAC ha	s been collected, provide a supporting sched	dule showing how the amount is determined.	
Explain all debits charg	ed to Account 271 during the year below:		
			_
			_

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AN	OUNT (d)
Contributions in Aid of Construction		\$	\$	0 0 0 0 0 0
Total Credits			\$	0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 110,779
Debits during the year: Accruals charged to Account 272	\$ 0
Other debits (specify): Rate Base Audit & other adjustments	0
Total debits	\$ 0
Credits during the year (specify):	\$
Total credits	\$ 0
Balance end of year	\$ 110,779

W-8(a)	
GROUP	

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER CIAC SCHEDULE "B"

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

	DESCRIPTION (a)	 INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
			\$
	-		
Total Credits		11	\$0

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS		AMOUNT
(a)	(b)	(c)	(d)	-	(e)
460	Water Sales: Unmetered Water Revenue			\$	
400	Metered Water Revenue:			1	
461.1	Sales to Residential Customers	737	735		179,79
461.2	Sales to Commercial Customers	7	7	-	27,26
461.3	Sales to Industrial Customers	1	1		24,83
461.4	Sales to Public Authorities				2.500
461.5	Sales Multiple Family Dwellings	-			
	Total Metered Sales	745	743	\$	231,88
	Fire Protection Revenue:				
462.1	Public Fire Protection				
462.2	Private Fire Protection				
464	Total Fire Protection Revenue Other Sales To Public Authorities	0	0	\$	(
465	Sales To Irrigation Customers			-	
466	Sales For Resale			-	
467	Interdepartmental Sales			-	
	Total Water Sales	745	743	\$	231,88
	Other Water Revenues:				
469	Guaranteed Revenues (Including Allowa	nce for Funds Prudently Invest	ed or AFPI)	\$	
470	Forfeited Discounts				
471	Miscellaneous Service Revenues				
472	Rents From Water Property				
473	Interdepartmental Rents				
474	Other Water Revenues				5,62
	Total Other Water Revenues			\$	5,62
	Total Water Operating Revenues			\$	237,51

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

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME YEAR (b) (c)		.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANC (e)	
601	Salaries and Wages - Employees	\$ 0	\$	s	
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0			
604	Employee Pensions and Benefits	0			
610	Purchased Water	75,848	75,848		
615	Purchased Power	0		-	
616	Fuel for Power Production	0			
618	Chemicals	0			
620	Materials and Supplies	0			
631	Contractual Services-Engineering	9,824			
632	Contractual Services - Accounting	0			
633	Contractual Services - Legal	0			
634	Contractual Services - Mgt. Fees	37,368			
635	Contractual Services - Testing	5,574			
636	Contractual Services - Other	2,043			
641	Rental of Building/Real Property	0			
642	Rental of Equipment	0			
650	Transportation Expenses	0			
656	Insurance - Vehicle	0			
657	Insurance - General Liability	1,383			
658	Insurance - Workman's Comp.	0			
659	Insurance - Other	1,303			
660	Advertising Expense	0			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	20,704			
667	Regulatory Commission ExpOther	33,949			
668	Water Resource Conservation Exp.	0			
670	Bad Debt Expense	1,188			
675	Miscellaneous Expenses	89,016			
otal Water U	tility Expenses	\$278,200	\$75,848_	\$0	

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

December 31, 2013

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$	\$	\$	\$	\$	\$
		9,824			
		37,368 5,574 2,043			
		1,383			
					1,303
				1,188	20,704 33,949 89,016
0	\$0	\$56,192	\$0	\$1,188	\$144,972

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

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	2,162		125	2,037	1,833
February	2,732		125	2,607	2,500
March	2,545		125	2,420	2,200
April	2,298		125	2,173	2,254
May	1,580		125	1,455	1,466
June	1,475		125	1,350	1,179
July	1,090		125	965	913
August	1,128		125	1,003	875
September	1,065		125	940	1,026
October	1,155		125	1,030	960
November	1,661		125	1,536	1,655
December	1,860		125	1,735	1,669
Total for Year	20,751	0	1,500	19,251	18,530
f water is purch Vendor Point of deli	hased for resale, indicate Lee County Utilities	the following:			
	_		es of such utilities below:	1 7	

SOURCE OF SUPPLY

CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
N/A		
	OF WELL	CAPACITY PER DAY OF WELL FROM SOURCE

W-11	
GROUP	
SYSTEM	

YEAR OF REPORT December 31, 2013

UTILITY NAME:

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (Gl	PD):	N/A		
Location of measurement of cap	acity			
(i.e. Wellhead, Storage Tank):	100	N/A		
Type of treatment (reverse os.	mosis,			
(sedimentation, chemical, aerat	ed, etc.):	N/A - All water is pu	rchased from Lee County	
	1	LIME TREATMENT		
Unit rating (i.e., GPM, pounds				
per gallon): N/A		Manufacturer:	N/A	
FILTRATION				
Type and size of area:				
Pressure (in square feet):	N/A	Manufacturer:	N/A	
Gravity (in GPM/square feet):	N/A	Manufacturer:	N/A	

W-12
GROUP _____
SYSTEM ____

SYSTEM NAME / COUNTY:

Tamiami / Lee County

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	735	735.0
5/8"	Displacement	1.0	= -	
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	2.5
1 1/2"	Displacement or Turbine	5.0	6	30.0
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0	1	15.
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

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

FRC	Ca	cui	lation:	
	Ca.	LUL	auon.	

ERC = (20,751 thousand gallons sold / 365 days / 350 gallons per day) = 162 ERCs

W-13	
GROUP	
SVSTEM	

YEAR OF REPORT December 31, 2013

SYSTEM NAME / COUNTY:

Tamiami / Lee County

OTHER WATER SYSTEM INFORMATION

Furnish information below for	each system. A separa	te page should be supplied where r	necessary.
Present ERCs * the system can efficiently serve.	Water is purch	ased	316
2. Maximum number of ERCs * which can be served.	Water is purch	ased	-
3. Present system connection capacity (in ERCs *) using	ng existing lines.	Water is purchased	
4. Future connection capacity (in ERCs *) upon service	e area buildout.	Water is purchased	
5. Estimated annual increase in ERCs *.	5 or less		
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	No N/A	-	
7. Attach a description of the fire fighting facilities.			
Describe any plans and estimated completion dates for N/A	or any enlargements or	improvements of this system:	3
10. If the present system does not meet the requirementsa. Attach a description of the plant upgrade		DEP rules.	
b. Have these plans been approved by DEP?	N/A	-	
c. When will construction begin?	N/A		
d. Attach plans for funding the required upg	rading.		
e. Is this system under any Consent Order w	ith DEP?	No	
11. Department of Environmental Protection ID #		364151	
12. Water Management District Consumptive Use Permi	t #	N/A	
a. Is the system in compliance with the requi	irements of the CUP?	N/A	
b. If not, what are the utility's plans to gain of	compliance?	N/A	

W-14
GROUP _____
SYSTEM ____

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

WASTEWATER OPERATING SECTION

WASTEWATER LISTING OF SYSTEM GROUPS

ould be assigned its own group number. e wastewater financial schedules (S-2 through S-10) should be filed for the e wastewater engineering schedules (S-11 through S-13) must be filed for l of the following wastewater pages (S-2 through S-13) should be complete group number.	each system in the group.	
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Hudson Utilities / Pasco	1048	
The Wag Co. Hardison		
	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	

Ni Florida, LLC

SYSTEM NAME / COUNTY: Hudson / Pasco County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCOUNT NAME (b)	REFERENCE PAGE (c)	W	ASTEWATEI UTILITY (d)	
Utility Plant In Service	S-4(a)	\$	8,237,114	
Less:	1000		0-1-15	
	0.00	-		
A		-	4,130,482	
The state of the s		-	0	
		-	3,558,532	
Advances for Construction	F-20	_		
Subtotal				
Add:				
Accumulated Amortization of				
Contributions in Aid of Construction	S-8(a)	\$	1,798,076	
Subtotal		\$_	2,346,176	
Plus or Minus:				
Acquisition Adjustments (2)	F-7	_	3,569,814	
Accumulated Amortization of Acquisition Adjustn	nents F-7			
Working Capital Allowance (3)		-	170,652	
Other (Specify):		_		
Excludes Acquisition Adjustment not approved by	by the PSC	-	(3,569,814)	
WASTEWATER RATE BASE		\$_	2,516,828	
VATER OPERATING INCOME	S-3	\$_	128,382	
	Utility Plant In Service Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions in Aid of Construction Advances for Construction Subtotal Add: Accumulated Amortization of Contributions in Aid of Construction Subtotal Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustment (3) Other (Specify): Excludes Acquisition Adjustment not approved by WASTEWATER RATE BASE	ACCOUNT NAME (b) (c) Utility Plant In Service Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization F-8 Contributions in Aid of Construction S-7 Advances for Construction F-20 Subtotal Add: Accumulated Amortization of Contributions in Aid of Construction S-8(a) Subtotal Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments F-7 Working Capital Allowance (3) Other (Specify): Excludes Acquisition Adjustment not approved by the PSC WASTEWATER RATE BASE	ACCOUNT NAME (b) (c) Utility Plant In Service Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization F-8 Contributions in Aid of Construction S-7 Advances for Construction Subtotal Add: Accumulated Amortization of Contributions in Aid of Construction S-8(a) Subtotal Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments F-7 Working Capital Allowance (3) Other (Specify): Excludes Acquisition Adjustment not approved by the PSC WASTEWATER RATE BASE \$ Subtotal	

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.

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER OPERATING STATEMENT

NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	W	ASTEWATEI UTILITY (d)
	TILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$	1,744,67
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)		
	Net Operating Revenues		\$	1,744,67
401	Operating Expenses	S-10(a)	\$	1,365,21
		7.613		010.01
403	Depreciation Expense	S-6(a)		219,81
	Less: Amortization of CIAC	S-8(a)	-	112,39
	Net Depreciation Expense		\$	107,41
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-	107,71
407	Amortization Expense (Other than CIAC)	F-8	_	
407	Amortization Expense (Other than CIAC)	1-0		
	Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee			78,51
408.11	Property Taxes			65,15
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses			
408	Total Taxes Other Than Income		\$	143,66
409.1	Income Taxes			
410.10	Deferred Federal Income Taxes			
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses			
	Utility Operating Income	,	\$	128,38
	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction		_	
	Total Utility Operating Income		\$	128,38

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	I	PREVIOUS YEAR (c)		ADDITIONS (d)	RETIREMENTS (e)		CURRENT YEAR (f)
351	Organization	\$	6,247	\$		\$	\$	6,247
352	Franchises			_				
353	Land and Land Rights		9,513	-				9,513
354	Structures and Improvements		3,082					3,082
355	Power Generation Equipment							
360	Collection Sewers - Force		995,236					995,236
361	Collection Sewers - Gravity		3,706,477		122,175			3,828,652
362	Special Collecting Structures		411,793					411,793
363	Services to Customers		1,040,593		49,341			1,089,934
364	Flow Measuring Devices		157,854					157,854
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells		550,916					550,916
371	Pumping Equipment		827,048		26,584			853,632
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							•
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment		16,217		94,423			110,640
390	Office Furniture and Equipment		38,831					38,831
391	Transportation Equipment		146,609					146,609
392	Stores Equipment							
393	Tools, Shop and Garage Equipment		10,829					10,829
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment		15,484					15,484
397	Miscellaneous Equipment		2,814					2,814
398	Other Tangible Plant		5,048	-			-	5,048
	Total Wastewater Plant	s	7,944,591	\$	292,523	\$ 0	s	8,237,114

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

S-4(a) GROUP Ni Florida, LLC

YEAR OF REPORT December 31, 2013

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER UTILITY PLANT MATRIX

(b) n and Rights nd Improvements eration Equipment Sewers - Force Sewers - Gravity lecting Structures Customers aring Devices aring Installations	\$ 6,24	(h) \$ 995,236 3,828,652 411,793 1,089,934	(i)	9,513 3,082	(i)	(j) \$	(k)
and Rights Ind Improvements Ind Improvements Ind Improvement Ind Impro		995,236 3,828,652 411,793					
nd Improvements eration Equipment Sewers - Force Sewers - Gravity lecting Structures Customers uring Devices		3,828,652 411,793					
eration Equipment Sewers - Force Sewers - Gravity lecting Structures Customers uring Devices		3,828,652 411,793					
Sewers - Force Sewers - Gravity lecting Structures Customers uring Devices		3,828,652 411,793					
Sewers - Gravity lecting Structures Customers uring Devices		3,828,652 411,793					
lecting Structures Customers uring Devices		411,793					
Customers uring Devices		411,793				500000000000000000000000000000000000000	
Customers uring Devices		1,089 934		50,000,000,000,000,000			
		20000					
aring Installations	5-	157,854					
ices							
ers and Meter Installations							
Wells			550,916				
quipment			853,632				
ibution Reservoirs							
smission and 1 System							
and Disposal Equipment							
rs							
ver Lines							
Miscellaneous Equipment				110,640			
iture and Equipment							38,83
ion Equipment							146,60
pment							
and Garage Equipment							10,82
Equipment							
rated Equipment							
							15,48
ation Equipment							2,81
ation Equipment ous Equipment							5,04
Equate	d Garage Equipment uipment d Equipment n Equipment	d Garage Equipment uipment d Equipment n Equipment Equipment Equipment	d Garage Equipment uipment d Equipment n Equipment Equipment	d Garage Equipment uipment d Equipment n Equipment Equipment	d Garage Equipment uipment d Equipment n Equipment Equipment	d Garage Equipment uipment d Equipment n Equipment Equipment	d Garage Equipment uipment d Equipment n Equipment Equipment

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

S-4(b) GROUP

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

December 31, 2013

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	32		3.139
355	Power Generation Equipment			
360	Collection Sewers - Force	30		3.339
361	Collection Sewers - Gravity	45		2.229
362	Special Collecting Structures	40		2,509
363	Services to Customers	38		2.639
364	Flow Measuring Devices	5		20.009
365	Flow Measuring Installations		W	
366	Reuse Services			-
367	Reuse Meters and Meter Installations			
370	Receiving Wells	30		3.339
371	Pumping Equipment	18		5.569
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	15	,	6,679
390	Office Furniture and Equipment	15		6.679
391	Transportation Equipment	16		6,259
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	10		10.009
394	Laboratory Equipment			
395	Power Operated Equipment	10		10.009
396	Communication Equipment	10		10.009
397	Miscellaneous Equipment	10		10.009
398	Other Tangible Plant	10		10.009

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

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
351	Organization Costs	\$ 6,247	\$	\$	\$ 0
354	Structures and Improvements	1,977	93		93
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	756,151	33,183		33,183
361	Collection Sewers - Gravity	1,259,200	74,367	9,300	83,667
362	Special Collecting Structures	279,531	10,295		10,295
363	Services to Customers	365,473	28,054		28,054
364	Flow Measuring Devices	157,854	0		0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	334,155	18,368		18,368
371	Pumping Equipment	534,212	47,132		47,132
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			(
380	Treatment and Disposal Equipment	0			(
381	Plant Sewers	0			C
382	Outfall Sewer Lines	0			(
389	Other Plant Miscellaneous Equipment	6,730	4,251		4,251
390	Office Furniture and Equipment	36,861	1,970		1,970
391	Transportation Equipment	146,609	0		
392	Stores Equipment	0			(
393	Tools, Shop and Garage Equipment	10,829	0		(
394	Laboratory Equipment	0			
395	Power Operated Equipment	903	1,549		1,549
396	Communication Equipment	0			(
397	Miscellaneous Equipment	2,814	0		(
398	Other Tangible Plant	1,826	548		548
Total	Depreciable Wastewater Plant in Service	\$ 3,901,372	\$ 219,810	\$ 9,300	\$ 229,110

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

YEAR OF REPORT December 31, 2013

SYSTEM NAME / COUNTY:

Hudson / Pasco County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization Costs	\$	\$	\$	\$ 0	\$ 6,247
354	Structures and Improvements				0	2,070
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	789,334
361	Collection Sewers - Gravity				0	1,342,867
362	Special Collecting Structures				0	289,826
363	Services to Customers				0	393,527
364	Flow Measuring Devices				0	157,854
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	352,523
371	Pumping Equipment				0	581,344
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	0
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	10,981
390	Office Furniture and Equipment				0	38,831
391	Transportation Equipment				0	146,609
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	10,829
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	2,452
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	2,814
398	Other Tangible Plant				0	2,374
Tota	I Depreciable Wastewater Plant in Service	\$0	\$0	\$	\$0	\$4,130,482

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

December 31, 2013

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WA	STEWATER (c)
Balance first of year		\$	3,556,132
Add credits during year: Contributions received from Capacity,			
Main Extension and Customer Connection Charges	S-8(a)	\$	2,400
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)		C
Total Credits		\$	2,400
Less debits charged during the year (All debits charged during the year must be explained below)		\$	
Total Contributions In Aid of Construction	30 30 50	\$	3,558,532

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all in the said soften	y sta dia e
<u> </u>	7707 7723 4777 773

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)		AMOUNT (d)	
Service Availability Charge		\$	2,400	\$	2,400 0 0 0 0 0 0 0 0
Total Credits				\$	2,400

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	W	(b)	
Balance first of year	\$	1,698,732	
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$	112,396	
Adjustments - Net		(13,052)	
Total debits	\$	99,344	
Credits during the year (specify):	\$	0	
Total credits	\$	0	
Balance end of year	\$	1,798,076	

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$
		(A)
Total Credits		\$0

S-8(b) GROUP

YEAR OF REPORT December 31, 2013

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER OPERATING REVENUE

	DESCRIPTION	YEAR NO. CUSTOMERS *	NUMBER OF CUSTOMERS *		AMOUNTS
(a)	(b)	(c)	(d)		(e)
	WASTEWATER SALES				
	Flat Rate Revenues:			T	
521.1	Residential Revenues			\$	
521.2	Commercial Revenues			1	
521.3	Industrial Revenues			1 -	
521.4	Revenues From Public Authorities			-	
521.5	Multiple Family Dwelling Revenues			-	
521.6	Other Revenues				
521	Total Flat Rate Revenues	0	0	\$	
	Measured Revenues:		-		
522.1	Residential Revenues	2,629	2,605	_	1,085,71
522.2	Commercial Revenues	127	133		335,51
522.3	Industrial Revenues	1	1		273,18
522.4	Revenues From Public Authorities				
522.5	Multiple Family Dwelling Revenues				
522	Total Measured Revenues	2,757	2,739	\$	1,694,40
523	Revenues From Public Authorities				
524	Revenues From Other Systems				
525	Interdepartmental Revenues				
	Total Wastewater Sales	2,757	2,739	\$	1,694,40
	OTHER WASTEWATER REVENUES	.			
530	Guaranteed Revenues (Including Allowance	e for Funds Prudently Investe	ed or AFPI)	1\$	
531	Sale of Sludge				
532	Forfeited Discounts				
534	Rents From Wastewater Property			1	
535	Interdepartmental Rents			1 -	
536	Other Wastewater Revenues			_	50,266
	Total Other Wastewater Revenues			\$	50,266

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

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNT	rs
(a)	(b)	(c)	(d)	(e)	_
	RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues			\$	
540.2	Commercial Reuse Revenues				
540.3	Industrial Reuse Revenues				
540.4	Reuse Revenues From				
	Public Authorities			1	
540.5	Other Revenues				
540	Total Flat Rate Reuse Revenues	0	0	\$	
	Measured Reuse Revenues:				
541.1	Residential Reuse Revenues				
541.2	Commercial Reuse Revenues				
541.3	Industrial Reuse Revenues				
541.4	Reuse Revenues From				
	Public Authorities				
541	Total Measured Reuse Revenues	0	0	\$	
544	Reuse Revenues From Other Systems				
	Total Reclaimed Water Sales			\$	(
	Total Wastewater Operating Revenues			\$ 1.74	4,67

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

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

			.1	.2	.3	.4	.5	.6
ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE (e)	PUMPING EXPENSES - OPERATIONS (f)	PUMPING EXPENSES - MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES - MAINTENANCI
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	(11)	(i)
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						3
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	648,975					648,975	
711	Sludge Removal Expense	0					046,975	
715	Purchased Power	26,719	711111111111111111111111111111111111111	***************************************			26,719	-
716	Fuel for Power Production	0					20,/19	-
718	Chemicals	0						-
720	Materials and Supplies	1,864						
731	Contractual Services-Engineering	13,569						
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	180,342					180,342	
735	Contractual Services - Testing	15,912					15,912	
736	Contractual Services - Other	34,333				-		
741	Rental of Building/Real Property	0					34,333	
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	5,262					5,262	
758	Insurance - Workman's Comp.	0					3,202	
759	Insurance - Other	4,979					4,979	
760	Advertising Expense	0					4,319	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	24,546						
767	Regulatory Commission ExpOther	21,114						
770	Bad Debt Expense	49,787						
775	Miscellaneous Expenses	337,810						

S-10(a) GROUP

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

		.7	.8	.9	.10	:11	.12
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
ACCT.		ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
NO.	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(b)	(j)	(k)	(1)	(m)	(n)	(0)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power			^			
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		1,864				
731	Contractual Services-Engineering		13,569				
732	Contractual Services - Accounting				-		
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		24,546				
767	Regulatory Commission ExpOther		21,114				
770	Bad Debt Expense	49,787					
775	Miscellaneous Expenses	324,780	13,030				

916522

S-10(b) GROUP SYSTEM NAME / COUNTY:

Hudson / Pasco County

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 NUMBE OF METER EQUIVALENTS (c x d) (e)
All Residentia	d	1.0	2,605	2,605.0
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	106	159.0
1"	Displacement	2.5	8	20.0
1 1/2"	Displacement or Turbine	5.0	8	40.0
2"	Displacement, Compound or Turbine	8.0	8	64.0
3"	Displacement	15.0	2	30.0
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25.0
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	1	50.0
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:

ERC = (158,940 thousand gallons sold / 365 days / 173 gallons per day) = 2,517 ERCs

S-11
GROUP _____
SYSTEM

YEAR	OF	REPO	RI
------	----	------	----

Ni Florida, LLC

SYSTEM NAME / COUNTY:

UTILITY NAME:

Hudson / Pasco County

December 31, 2013

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	N/A (3)	
Basis of Permit Capacity (1)	N/A (3)	
Manufacturer	N/A (3)	
Type (2)	N/A (3)	
Hydraulic Capacity	N/A (3)	_
Average Daily Flow	0	
Total Gallons of Wastewater Treated	0	
Method of Effluent Disposal	Purchased Sewage Pasco County	

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.
- (3) All sewage is transmitted for treatment to the Pasco County sub-regional wastewater plant; therefore permitted capacity, basis, manufacturer, type and hydraulic capacity questions are not applicable.

S-12 GROUP _____ SYSTEM

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

December 31, 2013

OTHER WASTEWATER SYSTEM INFORMATION

_	Furnish information below for each	system. A separate page should be	supplied where necessary.
1.	Present number of ERCs* now being served	2,993	W N - N
2.	Maximum number of ERCs* which can be served	3,800	****
3.	Present system connection capacity (in ERCs*) using exi	isting lines	3,800
4.	Future connection capacity (in ERCs*) upon service area	a buildout	7,500
5.	Estimated annual increase in ERCs*	50	all mo
6.	Describe any plans and estimated completion dates for an	ny enlargements or improvements of	of this system
8.	If the utility does not engage in reuse, has a reuse feasibil If so, when? N/A	lity study been completed?	No
9.	Has the utility been required by the DEP or water manage	ement district to implement reuse?	No
	If so, what are the utility's plans to comply with the		Α.
		this requirement? N/A	n.
0.	When did the company last file a capacity analysis report		Α.
	When did the company last file a capacity analysis report If the present system does not meet the requirements of I a. Attach a description of the plant upgrade neces 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 Description.	DEP rules: essary to meet the DEP rules. N/A N/A ng.	

S-13
GROUP _____
SYSTEM ____

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

Reconciliation of Revenue to Regulatory Assessment Fee Revenue Water Operations Class A & B

Company: Ni Florida (Tamiami) For the Year Ended December 31, 2013

(-)		(b)		/a\	(4)		
(a) Accounts		(b) ross Water venues Per Sch. F-3	(c) Gross Water Revenues Per RAF Return		Difference (b) - (c)		
Gross Revenue:							
Residential	\$	179,791	\$	179,791	\$	10 00	
Commercial	\$	27,260	\$	27,259		1.00	
Industrial	\$	24,837	\$	24,837		-	
Multiple Family	\$	-	\$	-		-	
Guaranteed Revenues	\$	-	\$	-		-	
Other	\$	5,625	\$	5,625		-	
Total Water Operating Revenue	\$	237,513	\$	237,512	\$	1.00	
LESS: Expense for Purchased Water							
from FPSC-Regulated Utility	\$	-	\$			-	
Net Water Operating Revenues	\$	237,513	\$	237,512	\$	1.00	

Explanations:

Commercial Revenue is off \$1.00 due to an immaterial rounding difference.

Instructions:

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

Reconciliation of Revenue to Regulatory Assessment Fee Revenue Wastewater Operations Class A & B

Company: Ni Florida (Hudson) For the Year Ended December 31, 2013

(a)		(b)		(c)		(d)
10 St 14 14 1		s Wastewater venues Per Sch. S-9	Re	s Wastewater venues Per AF Return	D	ifference
Accounts		5cn. 5-9	R	Ar Return		(b) - (c)
Gross Revenue:						
Total Flat-Rate Revenues (521.1 - 521.6)	\$	-	\$	-	\$	
Total Measured Revenues (522.1 - 522.5)		1,694,406		1,694,406		
Revenues from Public Authorities (523)		-		-		
Revenues from Other Systems (524)		-		-		
Interdepartmental Revenues (525)		-		-		
Total Other Wastewater Revenues (530 - 536)		50,266		50,266		_ odr
Reclaimed Water Sales (540.1 - 544)		-		-		when one
Total Wastewater Operating Revenue	\$	1,744,672	\$	1,744,672	\$	
ESS: Expense for Purchased Wastewater from FPSC-Regulated Utility				-		
Net Wastewater Operating Revenues	\$	1,744,672	\$	1,744,672	\$	_

-						
Ex	οl	ai	าล	tic	วท	S:

Instructions:

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