

ORIGINAL

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# WATER AND/OR WASTEWATER UTILITIES

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

# ANNUAL REPORT

OF

WS249-15-AR  
Tim Fitzsimmons  
Useppa Island Utility, Inc.  
P. O. Box 640  
Bokeelia, FL 33922-0640

Submitted To The

## STATE OF FLORIDA



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2016 APR -4 AM 9:24  
DIVISION OF  
ACCOUNTING & FINANCE

## PUBLIC SERVICE COMMISSION

FOR THE

## YEAR ENDED DECEMBER 31, \_\_\_\_\_

## GENERAL INSTRUCTIONS

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

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (Rule 25-30.116, Florida Administrative Code)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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# **FINANCIAL SECTION**

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**REPORT OF**

Useppa Island Utility, Inc  
(EXACT NAME OF UTILITY)

PO BOX 640                      Bokeelia, FL 33922                      Lee  
Mailing Address                      Street Address                      County

Telephone Number 239-283-1061                      Date Utility First Organized \_\_\_\_\_

Fax Number 239-283-4535                      E-mail Address comptroller@useppa.com

Sunshine State One-Call of Florida, Inc. Member No. 11028

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

☐ Individual                      ☐ Sub Chapter S Corporation                      ☒ 1120 Corporation                      ☐ Partnership

Name, Address and Phone where records are located: Accounting office on Useppa Island

Name of subdivisions where services are provided: N/A

**CONTACTS**

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Timothy Fitzsimmons</u>	<u>President</u>	<u>PO Box 640</u> <u>Bokeelia FL 33922</u>	
Person who prepared this report: <u>Sarah McMillen</u>	<u>Comptroller</u>	<u>same as above</u>	
Officers and Managers:			\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Useppa Inn &amp; Dock Co Ltd</u>	<u>100%</u>	<u>PO Box 640</u> <u>Bokeelia FL</u> <u>33922</u>	\$ <u>0</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Useppa Island Utility Inc

YEAR OF REPORT  
DECEMBER 31, 2015

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential -----		\$ <u>167,174</u>	\$ <u>168,607</u>	\$ _____	\$ <u>335,781</u>
Commercial -----		_____	_____	_____	_____
Industrial -----		_____	_____	_____	_____
Multiple Family -----		_____	_____	_____	_____
Guaranteed Revenues -----		_____	_____	_____	_____
Other (Specify) -----		_____	_____	_____	_____
Total Gross Revenue -----		\$ <u>167,174</u>	\$ <u>168,607</u>	\$ _____	\$ <u>335,781</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ <u>160,754</u>	\$ <u>140,944</u>	\$ _____	\$ <u>301,698</u>
Depreciation Expense -----	F-5	<u>14,378</u>	<u>7,279</u>	_____	<u>21,657</u>
CIAC Amortization Expense -----	F-8	<u>&lt;7,643&gt;</u>	<u>-</u>	_____	<u>&lt;7,643&gt;</u>
Taxes Other Than Income -----	F-7	<u>16,527</u>	<u>16,592</u>	_____	<u>33,119</u>
Income Taxes -----	F-7	<u>-</u>	<u>-</u>	_____	<u>-</u>
Total Operating Expense		\$ <u>184,016</u>	\$ <u>164,815</u>	_____	\$ <u>348,831</u>
Net Operating Income (Loss)		\$ <u>&lt;16,842&gt;</u>	\$ <u>3,792</u>	\$ _____	\$ <u>&lt;13,050&gt;</u>
Other Income:					
Nonutility Income -----		\$ _____	\$ _____	\$ _____	\$ _____
-----		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense -----		<u>14,316</u>	<u>15,516</u>	_____	<u>29,832</u>
-----		_____	_____	_____	_____
-----		_____	_____	_____	_____
Net Income (Loss)		\$ <u>&lt;31,158&gt;</u>	\$ <u>&lt;11,724&gt;</u>	\$ _____	\$ <u>&lt;42,882&gt;</u>

UTILITY NAME:

Useppa Island Utility Inc

YEAR OF REPORT

DECEMBER 31, 2015

## COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 1,385,520	\$ 1,312,929
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	(916,160)	(894,505)
Net Utility Plant _____		\$ 469,360	\$ 418,424
Cash _____		13,928	12,912
Customer Accounts Receivable (141) _____		30,636	37,114
Other Assets (Specify): _____		-	634
_____		-	2,417
_____			
<b>Total Assets</b> _____		\$ 513,924	\$ 471,500
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) _____	F-6	1,000	1,000
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid in Capital (211) _____		149,000	149,000
Retained Earnings (215) _____	F-6	(774,454)	(731,573)
Proprietary Capital (Proprietary and Partnership only) (218) _____	F-6		
<b>Total Capital</b> _____		\$ (624,454)	\$ (581,573)
Long Term Debt (224) _____	F-6	\$ 1,072,272	\$ 1,021,609
Accounts Payable (231) _____		8,121	7,824
Notes Payable (232) _____		40,792	
Customer Deposits (235) _____			
Accrued Taxes (236) _____		15,110	13,915
Other Liabilities (Specify) _____			
_____			
_____			
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	2,083	9,726
<b>Total Liabilities and Capital</b> _____		\$ 513,924	\$ 471,500



UTILITY NAME: Useppa Island Utility, Inc

YEAR OF REPORT  
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**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>860,239</u>	\$ <u>525,281</u>	\$ _____	\$ <u>1,385,520</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>860,239</u>	\$ <u>525,281</u>	\$ _____	\$ <u>1,385,520</u>

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ <u>486,313</u>	\$ <u>408,189</u>	\$ _____	\$ <u>894,502</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>14,378</u>	\$ <u>7,279</u>	\$ _____	\$ <u>21,657</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>14,378</u>	\$ <u>7,279</u>	\$ _____	\$ <u>21,657</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>500,691</u>	\$ <u>415,468</u>	\$ _____	\$ <u>916,159</u>

UTILITY NAME: Useppa Island Utility Inc.

YEAR OF REPORT  
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	<u>1,000</u>	<u>/</u>
Shares authorized _____		
Shares issued and outstanding _____		
Total par value of stock issued _____	<u>1,000</u>	
Dividends declared per share for year _____		

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ <u>(731,573)</u>	\$ <u>/</u>
Changes during the year (Specify): <u>2015 Net Loss</u>	<u>(42,881)</u>	
Balance end of year _____	\$ <u>(774,454)</u>	\$ <u>/</u>

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ <u>/</u>	\$ <u>/</u>
Changes during the year (Specify): _____ _____ _____		
Balance end of year _____	\$ <u>/</u>	\$ <u>/</u>

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>Useppa Inn &amp; Dock Co. Note Payable</u>	<u>10</u>		\$ <u>1,072,272</u>
<u>Stonegate Bank Note Payable</u>	<u>4.5</u>		<u>40,792</u>
Total _____			\$ <u>1,113,064</u>

UTILITY NAME:

Useppa Island Utility IncYEAR OF REPORT  
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## TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax	\$ -	\$ -	\$ -	\$ -
State income Tax	-	-	-	-
Taxes Other Than Income:				
State ad valorem tax				
Local property tax	5,472	5,472		10,944
Regulatory assessment fee	7,523	7,587		15,110
Other (Specify)				
Dept. of State	75	75		150
Payroll Tax	3,457	3,458		6,915
Total Tax Expense	\$ 16,527	\$ 16,592	\$ -	\$ 33,119

## PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Welker Harris	\$ 913	\$ 912	Accounting Services
Paul Sugg	\$ 9,800	\$ -	Contract Labor
TWK Consulting	\$ 4,375	\$ -	Engineering
Universal Controls	\$ 2,575	\$ -	
Mission Communications	\$ 623	\$ -	
Misty Creek	\$ 600	\$ -	
Sanders Laboratories	\$ 6,045	\$ 6,144	Lab Testing
US Water Services	\$ 30,951	\$ 31,384	Contract Labor
Superior Power EQ	\$ 3,793	\$ 3,362	
CPR Carrier	\$ -	\$ 4,799	Transportation
	\$ -	\$ -	

UTILITY NAME:

Useppa Island Utility Inc.

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## CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year	\$ 225,670	\$ 230,187	\$ 455,857
2) Add credits during year	\$ -	\$ -	\$ -
3) Total	225,670	230,187	455,857
4) Deduct charges during the year	-	-	-
5) Balance end of year	225,670	230,187	455,857
6) Less Accumulated Amortization	(223,587)	(230,187)	(453,774)
7) Net CIAC	\$ 2,083	\$ 0	\$ 2,083

## ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
Sub-total			\$	\$
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
		\$	\$	\$
Total Credits During Year (Must agree with line # 2 above.)			\$	\$

## ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year	\$ (215,944)	\$ (230,187)	\$ (446,131)
Add Debits During Year:	(7,643)	-	(7,643)
Deduct Credits During Year:			
Balance End of Year (Must agree with line #6 above.)	\$ (223,587)	\$ (230,187)	\$ (453,774)

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

UTILITY NAME: Useppa Island Utility Inc

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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	100.00 %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: \_\_\_\_\_ %

Commission Order Number approving AFUDC rate: \_\_\_\_\_

UTILITY NAME: Useppa Island Utility Inc

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

(1) Explain below all adjustments made in Column (e):

[illegible]

WATER  
OPERATING  
SECTION

---

UTILITY NAME: Useppa Island Utility Inc

YEAR OF REPORT  
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WATER UTILITY PLANT ACCOUNTS

Acct. No. - (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights	<u>10,463</u>			<u>10,463</u>
304	Structures and Improvements	<u>62,691</u>			<u>62,691</u>
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	<u>220,799</u>	<u>41,473</u>		<u>262,272</u>
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	<u>34,327</u>	<u>22,286</u>		<u>56,613</u>
320	Water Treatment Equipment	<u>193,045</u>			<u>193,045</u>
330	Distribution Reservoirs and Standpipes	<u>161,779</u>			<u>161,779</u>
331	Transmission and Distribution Lines	<u>63,708</u>			<u>63,708</u>
333	Services	<u>3,959</u>			<u>3,959</u>
334	Meters and Meter Installations	<u>38,439</u>	<u>2,466</u>		<u>40,905</u>
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment	<u>1,641</u>			<u>1,641</u>
340	Office Furniture and Equipment	<u>120</u>			<u>120</u>
341	Transportation Equipment	<u>800</u>			<u>800</u>
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	<u>1423</u>			<u>1423</u>
344	Laboratory Equipment	<u>820</u>			<u>820</u>
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	\$ <u>794,014</u>	\$ <u>66,225</u>	\$	\$ <u>860,239</u>



UTILITY NAME:

Useppa Island Utility Inc

YEAR OF REPORT  
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## ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (i-g+h-i)
304	Structures and Improvements		%	%	\$ 34,178	\$	\$ 1,018	\$ 35,196
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%	57,583		7574	65,157
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%	31,343		1,486	32,829
320	Water Treatment Equipment		%	%	193,045			193,045
330	Distribution Reservoirs & Standpipes		%	%	43,954		3,570	47,524
331	Trans. & Dist. Mains		%	%	51,401		324	51,725
333	Services		%	%	2989		93	3081
334	Meter & Meter Installations		%	%	37,177		219	37,396
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%	540		1174	1654
340	Office Furniture and Equipment		%	%	119			119
341	Transportation Equipment		%	%	1059		(1059)	800
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%	261		78	339
344	Laboratory Equipment		%	%	416		27	443
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%	24,924			24,864
348	Other Tangible Plant		%	%	479,728		14,444	494,172
	Totals				\$	\$	\$	\$

\* This amount should tie to Sheet F-5.

W-2

UTILITY NAME:

Uappa Island Utility IncYEAR OF REPORT  
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## WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 45,731
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	-
604	Employee Pensions and Benefits	1063
610	Purchased Water	-
615	Purchased Power	15,643
616	Fuel for Power Production	-
618	Chemicals	3913
620	Materials and Supplies	15559
630	Contractual Services:	
	Billing	
	Professional	20,102
	Testing	6045
	Other	35,105
640	Rents	7800
650	Transportation Expense	51
655	Insurance Expense	2902
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	-
670	Bad Debt Expense	2812
675	Miscellaneous Expenses	4027
	Total Water Operation And Maintenance Expense	\$ 160,754 *
	* This amount should tie to Sheet F-3.	

## WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	135	135	135
3/4"	D	1.5			
1"	D	2.5	8	8	20
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	12	12	12
3/4"	D	1.5			
1"	D	2.5	2	2	5
1 1/2"	D,T	5.0	1	1	5
2"	D,C,T	8.0	2	2	16
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
** D = Displacement C = Compound T = Turbine			160	160	193

SYSTEM NAME:

YEAR OF REPORT  
DECEMBER 31, 2015

R 5/27

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January_____	_____	1445	455	990	838
February_____	_____	1386	534	852	1143
March_____	_____	1735	719	1016	830
April_____	_____	1885	781	1104	1228
May_____	_____	1522	450	1072	1011
June_____	_____	2051	1093	958	853
July_____	_____	1368	357	1011	1161
August_____	_____	1921	959	962	890
September_____	_____	1101	323	778	857
October_____	_____	1724	645	1079	994
November_____	_____	1443	333	1110	947
December_____	_____	1410	379	1031	914
Total for Year_____	=====	18991	7028	11963	11666

Vendor

Point of delivery

N/A

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

N/A

[illegible]

UTILITY NAME: Useppa Island Utility Inc

YEAR OF REPORT  
DECEMBER 31, 2015

SYSTEM NAME: \_\_\_\_\_

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>2003</u>	<u>1989</u>	_____	_____
Types of Well Construction and Casing _____	<u>Artesian</u> <u>PVC</u>	<u>Artesian</u> <u>PVC</u>	_____	_____
Depth of Wells _____	<u>340'</u>	<u>320'</u>	_____	_____
Diameters of Wells _____	<u>6"</u>	<u>6"</u>	_____	_____
Pump - GPM _____	<u>90gpm</u>	<u>90gpm</u>	_____	_____
Motor - HP _____	<u>7.5</u>	<u>7.5</u>	_____	_____
Motor Type * _____	<u>Submersible</u>	<u>Submersible</u>	_____	_____
Yields of Wells in GPD _____	_____	<u>140,000 GPD</u>	_____	_____
Auxiliary Power _____	<u>NO</u>	<u>No</u>	_____	_____
* Submersible, centrifugal, etc.	<u>Well 4</u>	<u>Well 1</u>	_____	_____

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>CRSS Fused Steel</u>	<u>Steel</u>	_____	_____
Capacity of Tank _____	<u>100,000</u>	<u>1000</u>	_____	_____
Ground or Elevated _____	<u>Ground</u>	<u>Ground</u>	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	<u>Baldor</u>	<u>Baldor</u>	_____	_____
Type _____	<u>Electric</u>	<u>Electric</u>	_____	_____
Rated Horsepower _____	<u>10hp</u>	<u>10hp</u>	_____	_____
<b>Pumps</b>				
Manufacturer _____	<u>Goulds</u>	<u>Goulds</u>	_____	_____
Type _____	<u>Centrifugal</u>	<u>Centrifugal</u>	_____	_____
Capacity in GPM _____	<u>140</u>	<u>140</u>	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	<u>yes</u>	<u>yes</u>	_____	_____

UTILITY NAME: Useppa Island Utility Inc

YEAR OF REPORT  
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SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_	<u>97500</u>		
Type of Source_	<u>Ground water</u>		

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_	<u>Reverse Osmosis</u>		
Make_	<u>Hydro-Pro</u>		
Permitted Capacity (GPD)_	<u>50000</u>		
High service pumping			
Gallons per minute_	<u>140 x 2 = 280</u>		
Reverse Osmosis_	<u>yes</u>		
Lime Treatment			
Unit Rating_	<u>-</u>		
Filtration			
Pressure Sq. Ft._	<u>-</u>		
Gravity GPD/Sq.Ft._	<u>-</u>		
Disinfection			
Chlorinator_	<u>Stenner</u>		
Ozone_	<u>-</u>		
Other_	<u>-</u>		
Auxiliary Power_	<u>yes</u>		

UTILITY NAME: Useppa Island Utility Inc  
SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2015

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_
2. Maximum number of ERCs \* which can be served. 56,000 GPD/350/1000 = 0.16 ERC
3. Present system connection capacity (in ERCs \*) using existing lines. 0.16 ERS
4. Future connection capacity (in ERCs \*) upon service area buildout. BUILT OUT
5. Estimated annual increase in ERCs \*. 0
6. Is the utility required to have fire flow capacity? NO  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. \_\_\_\_\_
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
NONE
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 45824-003-UC150
12. Water Management District Consumptive Use Permit # FL 00362181/FLA 146102-002
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? -

\* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

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

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

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

# **WASTEWATER OPERATING SECTION**

---

UTILITY NAME:

Useppa Island Utility IncYEAR OF REPORT  
DECEMBER 31, 2015

## WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights	3487			3487
354	Structures and Improvements	249,951			249,951
355	Power Generation Equipment	12,301			12,301
360	Collection Sewers - Force	121,227	3023		124,249
361	Collection Sewers - Gravity	377			377
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices	888			888
365	Flow Measuring Installations				
370	Receiving Wells	68,214			68,214
371	Pumping Equipment				
380	Treatment and Disposal Equipment	47,423			47,423
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment	13,726	3346		17,072
390	Office Furniture and Equipment	120			120
391	Transportation Equipment	1200			1200
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 518,914	\$ 6369	\$	\$ 525,183*

\* This amount should tie to sheet F-5.



UTILITY NAME:

Useppa Island Utility Inc

YEAR OF REPORT  
DECEMBER 31, 2015

## ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g-h=i) (i)
354	Structures and Improvements		%	%	\$ 73,539	\$	\$ 6298	\$ 79,837
355	Power Generation Equipment		%	%	6587			6587
360	Collection Sewers - Force		%	%	136,247			136,247
361	Collection Sewers - Gravity		%	%	202		4	206
362	Special Collecting Structures		%	%				
✓ 363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%	42,355			42,355
365	Flow Measuring Installations		%	%	75,546			75,546
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%	90,430			90,430
380	Treatment and Disposal Equipment		%	%				
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%	3908		2351	6259
390	Office Furniture and Equipment		%	%	1594		(1473)	120
391	Transportation Equipment		%	%	607		99	706
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%	16,307			16,307
	Totals				\$ 447,714	\$	\$ 72791	\$ 471,992

\* This amount should tie to Sheet F-5.

UTILITY NAME: Useppa Island Utility Inc

YEAR OF REPORT  
DECEMBER 31, 2015

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ <u>40,609</u>
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	<u>1125</u>
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	<u>580</u>
715	Purchased Power	<u>13,647</u>
716	Fuel for Power Production	
718	Chemicals	<u>3433</u>
720	Materials and Supplies	<u>11364</u>
730	Contractual Services:	
	Billing	
	Professional	<u>1410</u>
	Testing	<u>6144</u>
	Other	<u>34632</u>
740	Rents	<u>7800</u>
750	Transportation Expense	<u>4799</u>
755	Insurance Expense	<u>2902</u>
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	<u>2812</u>
775	Miscellaneous Expenses	<u>4627</u>
	Total Wastewater Operation And Maintenance Expense	\$ <u>140,944</u> *
	* This amount should tie to Sheet F-3.	

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	<u>135</u>	<u>135</u>	<u>135</u>
General Service					
5/8"	D	1.0	<u>6</u>	<u>6</u>	<u>6</u>
3/4"	D	1.5	<u>-</u>	<u>-</u>	<u>-</u>
1"	D	2.5	<u>1</u>	<u>1</u>	<u>2.5</u>
1 1/2"	D,T	5.0	<u>1</u>	<u>1</u>	<u>5</u>
2"	D,C,T	8.0	<u>1</u>	<u>1</u>	<u>8</u>
3"	D	15.0	<u>-</u>	<u>-</u>	<u>-</u>
3"	C	16.0	<u>-</u>	<u>-</u>	<u>-</u>
3"	T	17.5	<u>-</u>	<u>-</u>	<u>-</u>
Unmetered Customers					
Other (Specify)					
Total			<u>144</u>	<u>144</u>	<u>156.5</u>

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME:

Useppa Island Utility IncYEAR OF REPORT  
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## PUMPING EQUIPMENT

Lift Station Number	<u>10</u>					
Make or Type and nameplate data on pump	<u>Goulds</u>					
Year installed	<u>1987</u>					
Rated capacity	<u>800 gpm</u>					
Size	<u>1/2 HP</u>					
Power:						
Electric	<u>Yes</u>					
Mechanical	<u>No</u>					
Nameplate data of motor	<u>Franklin</u>					

## SERVICE CONNECTIONS

Size (inches)	<u>4"</u>					
Type (PVC, VCP, etc.)	<u>PVC</u>					
Average length	<u>60</u>					
Number of active service connections	<u>144</u>					
Beginning of year	<u>0</u>					
Added during year	<u>0</u>					
Retired during year	<u>0</u>					
End of year	<u>144</u>					
Give full particulars concerning inactive connections	<u>*Inactive are buildable lots</u>					

## COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches)	<u>6"</u>	<u>4"</u>			<u>6"</u>	<u>4"</u>		
Type of main	<u>PVC</u>	<u>PVC</u>			<u>PVC</u>	<u>PVC</u>		
Length of main (nearest foot)	<u>N/A</u>	<u>N/A</u>			<u>N/A</u>	<u>N/A</u>		
Beginning of year	<u>N/A</u>	<u>N/A</u>			<u>N/A</u>	<u>N/A</u>		
Added during year	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>		
Retired during year	<u>0</u>	<u>0</u>			<u>0</u>	<u>0</u>		
End of year	<u>N/A</u>	<u>N/A</u>			<u>N/A</u>	<u>N/A</u>		

## MANHOLES

Size (inches)	<u>60"</u>			
Type of Manhole	<u>Concrete</u>			
Number of Manholes:				
Beginning of year	<u>2</u>			
Added during year	<u>0</u>			
Retired during year	<u>0</u>			
End of Year	<u>2</u>			

UTILITY NAME: Useppa Island Utility Inc

SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2015

**TREATMENT PLANT**

Manufacturer_____	<u>Davco</u>	<u>NNeil</u>	_____
Type_____	<u>Extended Air</u>	<u>Extended Air</u>	_____
"Steel" or "Concrete"_____	<u>Concrete</u>	<u>Concrete</u>	_____
Total Permitted Capacity_____	_____	<u>45000 gpd</u>	_____
Average Daily Flow_____	_____	<u>.011 mgd</u>	_____
Method of Effluent Disposal_____	<u>Perk Pond</u>	<u>Perk pond</u>	_____
Permitted Capacity of Disposal_____	_____	<u>20,000 ea</u>	_____
Total Gallons of Wastewater treated_____	<u>converted to Surge tanks</u>	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer_____	<u>Goulds</u>	_____	_____	_____	_____	_____
Capacity (GPM's)_____	<u>60gpm</u>	_____	_____	_____	_____	_____
Motor:						
Manufacturer_____	<u>Goulds</u>	_____	_____	_____	_____	_____
Horsepower_____	<u>1/2hp</u>	_____	_____	_____	_____	_____
Power (Electric or Mechanical)_____	<u>Electric</u>	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	<u>.4250</u>	<u>Ø</u>	<u>.4250</u>
February_____	<u>.3333</u>	<u>Ø</u>	<u>.3333</u>
March_____	<u>.3990</u>	<u>Ø</u>	<u>.3990</u>
April_____	<u>.3090</u>	<u>Ø</u>	<u>.3090</u>
May_____	<u>.3570</u>	<u>Ø</u>	<u>.3570</u>
June_____	<u>.2670</u>	<u>Ø</u>	<u>.2670</u>
July_____	<u>.3490</u>	<u>Ø</u>	<u>.3490</u>
August_____	<u>.2250</u>	<u>Ø</u>	<u>.2250</u>
September_____	<u>.3560</u>	<u>Ø</u>	<u>.3560</u>
October_____	<u>.3980</u>	<u>Ø</u>	<u>.3980</u>
November_____	<u>.4310</u>	<u>Ø</u>	<u>.4310</u>
December_____	<u>.3896</u>	<u>Ø</u>	<u>.3896</u>
Total for year_____	<u>4.2389</u>	<u>Ø</u>	<u>4.2389</u>

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

UTILITY NAME: Useppa Island Utility Inc  
SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2015

GENERAL WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs\* now being served. \_\_\_\_\_
2. Maximum number of ERCs\* which can be served. 20000 gpd / 1000 / 280 = .0714
3. Present system connection capacity (in ERCs\*) using existing lines. 45000 / 1000 / 280 = .161
4. Future connection capacity (in ERCs\*) upon service area buildout. Buildout
5. Estimated annual increase in ERCs\*. none
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
none
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? NO  
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? NO  
If so, what are the utility's plans to comply with this requirement? N/A
10. When did the company last file a capacity analysis report with the DEP? September 2010
11. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # FLA 014494

- \* An ERC is determined based on one of the following methods:
- (a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of SFR 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/280 gallons per day).

UTILITY NAME: Useppa Island Utility Inc

YEAR OF REPORT  
DECEMBER 31, 2015

## CERTIFICATION OF ANNUAL REPORT

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

YES ☒ NO ☐

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.

YES ☒ NO ☐

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES ☒ NO ☐

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES ☒ NO ☐

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

### Items Certified

1. ☒ 2. ☒ 3. ☒ 4. ☒

*Timothy J. Thomas*  
(signature of Chief Executive Officer of the utility)

Date: \_\_\_\_\_

1. ☐ 2. ☐ 3. ☐ 4. ☐

N/A  
(signature of Chief Financial Officer of the utility)

Date: 3/29/2016

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

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

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

**Water Operations**

**Class C**

**Company:** Useppa Island Utility Inc

**For the Year Ended December 31, 2015**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 167,174	\$ 167,174	\$ 0
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Water Operating Revenue</b>	<b>\$ 167,174</b>	<b>\$ 167,174</b>	<b>\$ 0</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Water Operating Revenues</b>	<b>\$ 167,174</b>	<b>\$ 167,174</b>	<b>\$ 0</b>

Explanations:

**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 C**

Company: Ubeppa Island Utility Inc  
For the Year Ended December 31, 2015

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>168,607</u>	\$ <u>168,607</u>	\$ <u>Ø</u>
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	\$ <u>168,607</u>	\$ <u>168,607</u>	\$ <u>Ø</u>
<b>LESS: Expense for Purchased Wastewater         from FPSC-Regulated Utility</b>	<u>Ø</u>	<u>Ø</u>	<u>Ø</u>
<b>Net Wastewater Operating Revenues</b>	\$ <u>168,607</u>	\$ <u>168,607</u>	\$ <u>Ø</u>

Explanations:

**Instructions:**

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