

**OFFICIAL COPY**  
**Public Service Commission**  
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# CLASS "A" OR "B"

## WATER and/or WASTEWATER UTILITIES

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

# ANNUAL REPORT

OF

WU385-13-AR

**Windstream Utilities Company**

Exact Legal Name of Respondent

**427-W**

Certificate Numbers

Submitted To The

STATE OF FLORIDA



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
14 APR 28 PM 1:01  
DIVISION OF  
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 2013**

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Officers and Directors  
Windstream Utilities Company  
Ocala, FL 34478

We have compiled the balance sheet of Windstream Utilities Company, as of December 31, 2013 and 2012, and the related statements of income and retaining earnings for the year ended December 31, 2013 included in the accompanying prescribed form. We have not audited or reviewed the financial statements in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Florida Public Service Commission.

Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by the Florida Public Service Commission and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Florida Public Service Commission and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The report is intended solely for information and use of the Florida Public Service Commission and is not intended to be and should not be used by anyone other than this specified party.

*CJN&W CPAs*

CJN&W CPAs  
April 18, 2014

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

**Company: Windstream Utilities Company**

**For the Year Ended December 31, 2013**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	518,705	518,705	-
Total Fire Protection Revenue (462.1 - 462.2)	2,400	2,400	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	-	-	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	21,547	21,546	1
<b>Total Water Operating Revenue</b>	<b>\$ 542,652</b>	<b>\$ 542,651</b>	<b>\$ 1</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 542,652</b>	<b>\$ 542,651</b>	<b>\$ 1</b>

Explanations:

Difference due to rounding.

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).

## GENERAL INSTRUCTIONS

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

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

## TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>EXECUTIVE SUMMARY</b>			
Certification	E-1	Business Contracts With Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers and Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses Which Are A Byproduct, Coproduct or Joint Product of Providing Service	E-9
Company Profile	E-4	Business Transactions With Related Parties - Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
<b>FINANCIAL SECTION</b>			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Schedule of Year End Rate Base	F-4	Capital Stock	F-15
Schedule of Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances From Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense		Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current and Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-21
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid Of Construction	F-22
Accounts Receivable From Associated Companies	F-12	Accum. Amortization of C.I.A.C.	F-23
Notes Receivable From Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income For Federal Income Taxes	F-23
Miscellaneous Current and Accrued Assets	F-12		

**TABLE OF CONTENTS**

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>WATER OPERATION SECTION</b>			
Listing of Water System Groups	W-1	CIAC Additions / Amortization	W-8
Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERC's	W-13
Contributions in Aid of Construction	W-7	Other Water System Information	W-14
<b>WASTEWATER OPERATION SECTION</b>			
Listing of Wastewater System Groups	S-1	Contributions in Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Utility Expense Accounts	S-10
Analysis of Entries in Wastewater Depreciation Reserve	S-5	Calculation of ERC's	S-11
Basis for Wastewater Depreciation Charges	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

**EXECUTIVE**

**SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

UTILITY NAME: Windstream Utilities Company

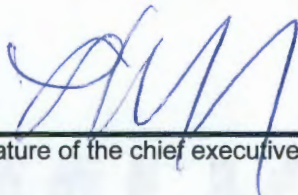
<b>YEAR OF REPORT</b> <b>December 31, 2013</b>
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I HEREBY CERTIFY, to the best of my knowledge and belief:

- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 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<br>( X ) | NO<br>( ) | 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.
( X )	( X )	( X )	( X )

  
 \_\_\_\_\_  
 (signature of the chief executive officer of the utility) \*

1.	2.	3.	4.
( )	( )	( )	( )

\_\_\_\_\_  
 N/A  
 (signature of the 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

Windstream Utilities Company  
(Exact Name of Utility)

County: Marion

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

P.O. Box 4201  
Ocala, Florida 34478-4201

Telephone: ( 352 ) 620-8290

e-Mail Address: leslipool@embarqmail.com

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number WU1815

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

Anthony Q De Santis, CPA  
CJN&W CPAs  
2560 Gulf-to-Bay Blvd, Suite 200  
Clearwater, Florida 34625

Telephone: ( 727 ) 791-4020

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

3002 NW 10th Street  
Ocala, Florida 34475

Telephone: ( 352 ) 620-8290

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

CJN&W CPAs

Date of original organization of the utility: 03/22/84

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

Individual  Partnership  Sub S Corporation  1120 Corporation

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

	Name	Percent Ownership	
1.	Sharon Dlouhy Family Trust	60.0	%
2.	Lesli M. Poole	13.4	%
3.	Kimberly Ann Moffitt	13.3	%
4.	Christina L. Russell	13.3	%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%

UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
December 31, 2013

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

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
Anthony Q De Santis, CPA	CPA	CJN&W CPAs	Accounting & rate matters
F. Marshall Deterding	Attorney	Sundstrom, Friedman & Fumero, LLP	Legal matters
LE "Butch" Dlouhy	Officer	Windstream Utilities	All matters

- (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:** Windstream Utilities Company

**COMPANY PROFILE**

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

- A. Brief company history.**
- B. Public services rendered.**
- C. Major goals and objectives.**
- D. Major operating divisions and functions.**
- E. Current and projected growth patterns.**
- F. Major transactions having a material effect on operations.**

(A) The Utility was organized March 22, 1984 to provide water service to the Windstream Development. The Utility has experienced customer growth from other developments since its organization.

(B) Water service only.

(C) The Utility's goals are to provide quality water service and earn a fair return on its investment in Plant in Service.

(D) Water service only.

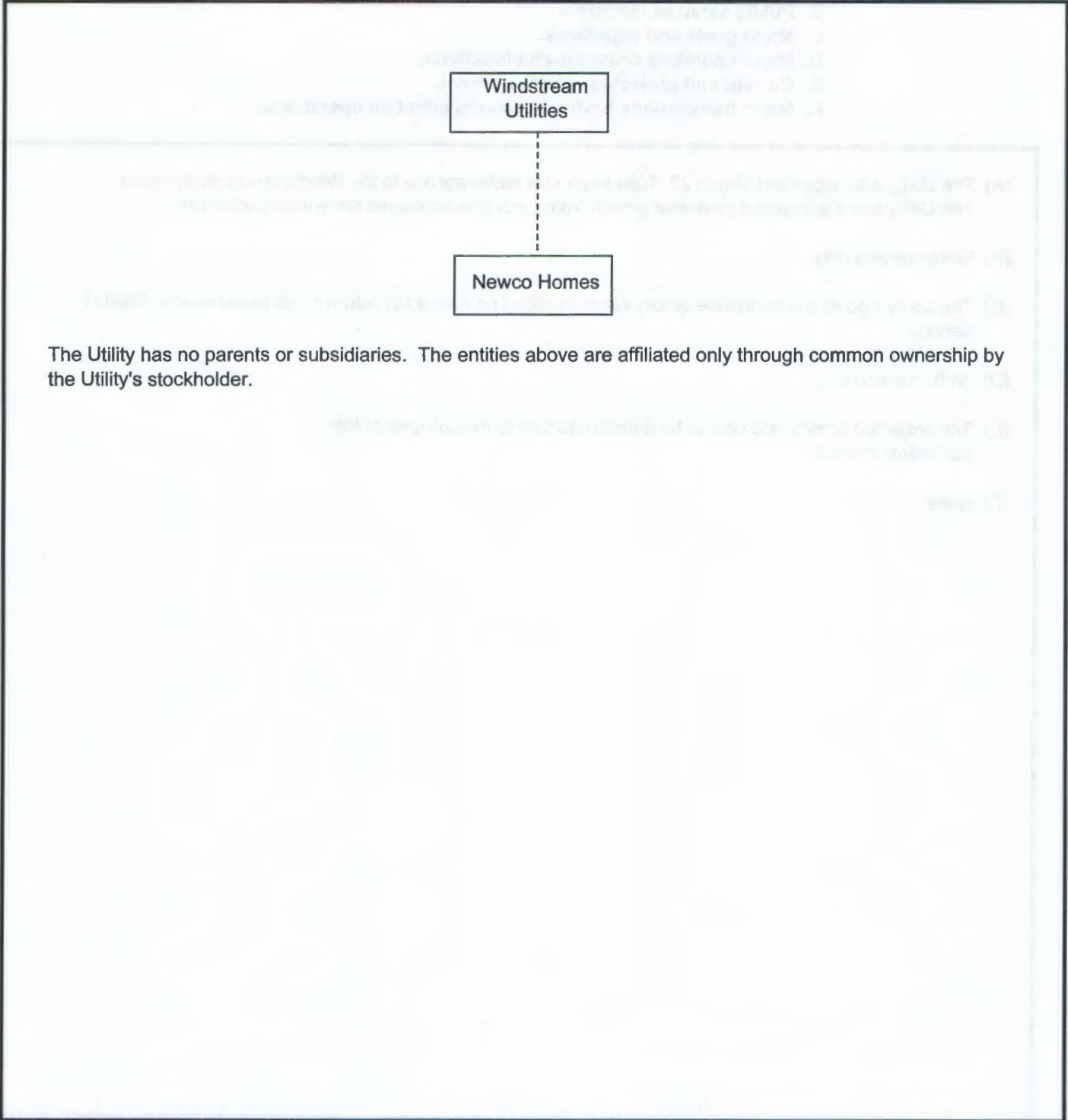
(E) The projected growth rate cannot be determined due to the collapse of the real estate market.

(F) None

**UTILITY NAME:** Windstream Utilities Company

**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of 12/31/13

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



The Utility has no parents or subsidiaries. The entities above are affiliated only through common ownership by the Utility's stockholder.

UTILITY NAME: Windstream Utilities Company

<b>YEAR OF REPORT</b> December 31, 2013
--

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
L.E. Dlouhy	President	60 %	\$ 116,400 (1)
Lesli Poole	Vice President	80 %	\$ -
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
L.E. Dlouhy	President	1	\$ None
Lesli Poole	Vice President	1	\$ None
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$

(1) Compensation included in management fee

**UTILITY NAME:** Windstream Utilities Company

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

List all contracts, agreements, and 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)
Newco Homes	Field labor, plant operations, Construction contract negotiation and supervision, field repairs, maintenance, accounting, meter reading, billing.	\$ 236,400	Newco Homes 3002 NW 10th Street Ocala, Florida 34475
LE Dlouhy	Office Building	17,808	3002 NW 10th Street Ocala, Florida 34475

\* 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.

UTILITY NAME: Windstream Utilities Company

<b>YEAR OF REPORT</b> December 31, 2013
--

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all 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.

<b>NAME</b> (a)	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION</b> (b)	<b>AFFILIATION OR CONNECTION</b> (c)	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION</b> (d)
L.E. Dlouhy	Development	Officer Officer	Newco Homes Windstream Utilities Corp
Lesli Poole	Officer	Officer	Windstream Utilities Corp

UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
December 31, 2013

**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer 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 revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	



UTILITY NAME: Windstream Utilities Company

<b>YEAR OF REPORT</b> December 31, 2013
--

**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, asset, or service involved.

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

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
Newco Homes	Field labor, plant operations, Construction contract negotiation and supervision, field repairs, maintenance, accounting, meter reading, billing.	1984 - Open	P	\$ 236,400
LE Dlouhy	Office rent	1984 - Open	p	17,808

UTILITY NAME: Windstream Utilities Company

<b>YEAR OF REPORT</b> December 31, 2013
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.

2. Below are examples of some types of transactions to include:

- purchase, sale or transfer of equipment.
- purchase, sale or transfer of land and structures.
- purchase, sale or transfer of securities.
- noncash transfers of assets.
- noncash dividends other than stock dividends.
- writeoff of bad debts or loans.

3. The columnar instructions follow:

- (a) Enter name of related party or company.
- (b) Describe briefly the type of assets purchased, sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
- (d) Enter the net book value for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - column (d)).
- (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

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		\$	\$	\$	\$

Page 1 of 1  
Date: 10/10/2019

Form: 10/10/2019

Account No	Account Name	Start Date	End Date	Balance
10000	10000	10/10/2019	10/10/2019	0.00
10001	10001	10/10/2019	10/10/2019	0.00
10002	10002	10/10/2019	10/10/2019	0.00
10003	10003	10/10/2019	10/10/2019	0.00
10004	10004	10/10/2019	10/10/2019	0.00
10005	10005	10/10/2019	10/10/2019	0.00
10006	10006	10/10/2019	10/10/2019	0.00
10007	10007	10/10/2019	10/10/2019	0.00
10008	10008	10/10/2019	10/10/2019	0.00
10009	10009	10/10/2019	10/10/2019	0.00
10010	10010	10/10/2019	10/10/2019	0.00
10011	10011	10/10/2019	10/10/2019	0.00
10012	10012	10/10/2019	10/10/2019	0.00
10013	10013	10/10/2019	10/10/2019	0.00
10014	10014	10/10/2019	10/10/2019	0.00
10015	10015	10/10/2019	10/10/2019	0.00
10016	10016	10/10/2019	10/10/2019	0.00
10017	10017	10/10/2019	10/10/2019	0.00
10018	10018	10/10/2019	10/10/2019	0.00
10019	10019	10/10/2019	10/10/2019	0.00
10020	10020	10/10/2019	10/10/2019	0.00

# FINANCIAL SECTION

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 2,518,192	\$ 2,507,993
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,178,171)	(1,091,160)
Net Plant			1,340,021	1,416,833
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			1,340,021	1,416,833
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments				
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		265,793	199,303
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	50,189	51,528
145	Accounts Receivable from Associated Companies	F-12	134,037	134,037
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments		1,250	1,250
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	225	225
Total Current and Accrued Assets			451,494	386,343

\* Not Applicable for Class B Utilities

UTILITY NAME: Windstream Utilities Company

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14		
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits			
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$ 1,791,515</b>	<b>\$ 1,803,176</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital		20,400	20,400
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	376,959	347,499
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			398,359	368,899
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	196,957	248,675
Total Long Term Debt			196,957	248,675
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		258,927	204,365
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18		
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		21,413	20,368
236	Accrued Taxes		11,952	11,959
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	40,036	40,036
Total Current and Accrued Liabilities			332,328	276,728

\* Not Applicable for Class B Utilities

UTILITY NAME: Windstream Utilities CompanyYEAR OF REPORT  
December 31, 2013

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20	21,880	21,880
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			21,880	21,880
OPERATING RESERVES				
261	Property Insurance Reserve			
262	Injuries and 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	1,506,100	1,499,074
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(664,109)	(612,080)
Total Net C.I.A.C.			841,991	886,994
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 Accum. Deferred Income Taxes				
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 1,791,515	\$ 1,803,176

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 548,945	\$ 542,652
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			548,945	542,652
401	Operating Expenses	F-3(b)	490,523	455,584
403	Depreciation Expense	F-3(b)	84,577	87,013
	Less: Amortization of CIAC	F-22	(51,550)	(52,029)
Net Depreciation Expense			33,027	34,984
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	40,137	37,766
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			563,687	528,334
Net Utility Operating Income			(14,742)	14,318
469/530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			(14,742)	14,318

\* For each account, column e should agree with columns f, g + h on F-3(b)



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

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 542,652		N/A
N/A		
542,652	-	-
455,584		
87,013		
(52,029)		
34,984	-	-
37,766		
528,334		
14,318	N/A	
-		
14,318		N/A

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ (14,742)	\$ 14,318
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		226	1,163
421	Miscellaneous Nonutility Revenue		25,235	35,313
426	Miscellaneous Nonutility Expenses		(1,185)	(1,205)
Total Other Income and Deductions			24,276	35,271
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income			
409.20	Income Taxes		(3,700)	
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income			(3,700)	
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	24,714	20,129
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			24,714	20,129
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			(11,480)	29,460

Explain Extraordinary Income:

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,516,342	N/A
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	(1,178,171)	
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1,506,100)	
252	Advances for Construction	F-20	(21,880)	
Subtotal			(189,809)	
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	664,109	
Subtotal			474,300	
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		56,948	
	Other (Specify):			
	Non-used and useful advances		21,880	-
RATE BASE			\$ 553,128	\$ -
NET UTILITY OPERATING INCOME			\$ 14,318	\$ -
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			2.59 %	-- %

NOTES:

- (1) Estimated if not known.
  - (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 Method.

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ 398,359	64.59 %	12.67 %	8.18 %
Preferred Stock			- %	
Long Term Debt	196,957	31.94 %	8.75 %	2.7948 %
Customer Deposits	21,413	3.47 %	6.00 %	0.2082 %
Tax Credits - Zero Cost			- %	
Tax Credits - Weighted Cost			- %	
Deferred Income Taxes			- %	
Other (Explain)			- %	
<b>Total</b>	<b>\$ 616,729</b>	<b>100.00 %</b>		<b>11.18 %</b>

(1) If the Utility's capital structure is not used, explain which capital structure is used.

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

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

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

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>12.67</u> %
Commission order approving Return on Equity:	<u>Leverage formula</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	<u>None</u> %
Commission order approving AFUDC rate:	<u></u>

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

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (g)
Common Equity	\$ 398,359	\$ -	\$ -	\$ -	\$ -	\$ 398,359
Preferred Stock	-					-
Long Term Debt	196,957					196,957
Customer Deposits	21,413					21,413
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Income Taxes						
Other (Explain):						
Notes Payable - Assoc Co	-					-
Total	\$ 616,729	\$ -	\$ -	\$ -	\$ -	\$ 616,729

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


**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 2,516,342		N/A	\$ 2,516,342
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	1,850			1,850
106	Completed Construction Not Classified				
Total Utility Plant		\$ 2,518,192		N/A	\$ 2,518,192

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

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114		N/A	N/A	N/A	N/A
					-
					-
					-
					-
					-
					-
Total Plant Acquisition Adjustment		\$ -	\$ -	\$ -	\$ -
115	Accumulated Amortization			\$ -	\$ -
					-
					-
					-
					-
					-
					-
Total Accumulated Amortization		\$ -	\$ -	\$ -	\$ -
Total Acquisition Adjustments		\$ -	\$ -	\$ -	\$ -

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 1,091,160		N/A	\$ 1,091,160
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	87,013			87,013
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
_____	-			
_____				
Other Credits (specify) :				
_____				
_____				
Total credits	87,013			87,013
Debits during year:				
Rounding	(2)	-		(2)
_____				
_____				
Total debits	(2)			(2)
Balance end of year	\$ 1,178,171	N/A	N/A	\$ 1,178,171

ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify):				
_____				
_____				
Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
_____				
Total debits				
Balance end of year	N/A	N/A	N/A	N/A

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

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (c)	AMOUNT (d)
None	\$ -	-	\$ -
Total	\$ -		\$ -

**NONUTILITY PROPERTY (ACCOUNT 121)**

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

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

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

Report hereunder all special deposits carried in Accounts 132 and 133

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



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
December 31, 2013

**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): N/A	\$ -	\$ -
Total Investment In Associated Companies		\$ -
UTILITY INVESTMENTS (Account 124): N/A	\$ -	\$ -
Total Utility Investments		\$ -
OTHER INVESTMENTS (Account 125): N/A	\$ -	\$ -
Total Other Investments		\$ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 & 127; Class B Utilities: Account 127)) N/A		\$ -
Total Special Funds		\$ -

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

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 27,742	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 27,742
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
Dlouhy Family LTD Partnership	\$ 19,997	
Swarbrick loan receivable	1,800	
Eric Mahone	650	
Total Other Accounts Receivable		\$ 22,447
NOTES RECEIVABLE (Acct. 144):		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		50,189
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ -	
Add: Provision for uncollectables for current year		
Collections of accounts previously written off		
Utility accounts		
Others		
Total Additions		
Deduct accounts written off during year:		
Utility accounts		
Others		
Total accounts written off		
Balance end of year		
Total Accounts and Notes Receivable - Net		\$ 50,189

UTILITY NAME: Windstream Utilities Company

**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)
Stockholders	\$ 134,037
Total	\$ 134,037

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

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None		\$ -
Total		\$ -

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

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
Utility deposit	\$ 225
	-
Total	\$ 225

UTILITY NAME: Windstream Utilities Company

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
 Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
	\$ -	\$ -
Total Unamortized Debt Discount and Expense		
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
Total Unamortized Premium on Debt	\$ -	\$ -

**EXTRAORDINARY PROPERTY LOSSES**  
**ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	
Total Extraordinary Property Losses	\$ -

UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
December 31, 2013

**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): None	\$ -	\$ -
Total Deferred Rate Case Expense	NONE	NONE
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): None	\$ -	\$ -
Total Other Deferred Debits	NONE	NONE
REGULATORY ASSETS (Class A Utilities: Account 186.3): None	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	NONE	NONE

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

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
Par or stated value per share	\$ 1.00	\$ 1.00
Shares authorized		1,000
Shares issued and outstanding		1,000
Total par value of stock issued	\$ -	\$ 1,000
Dividends declared per share for year	None	None
<b>PREFERRED STOCK</b>		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$ -	\$ -
Dividends declared per share for year	None	None

\* Account 204 not applicable for Class B utilities

**BONDS  
ACCOUNT 221**

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

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

**STATEMENT OF RETAINED EARNINGS**

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year	\$ 347,499
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	-
	_____	_____
	_____	_____
	Total Credits	-
	Debits: Rounding	-
	_____	_____
	_____	_____
	Total Debits	-
435	Balance transferred from Income	29,460
436	Appropriations of Retained Earnings:	_____
	_____	_____
	_____	_____
	Total appropriations of Retained Earnings	_____
437	Dividends declared: Preferred stock dividends declared	_____
438	Common stock dividends declared	_____
	_____	_____
	Total Dividends Declared	_____
	Year end Balance	376,959
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	_____
	_____	_____
	_____	_____
214	Total Appropriated Retained Earnings	_____
	Total Retained Earnings	\$ 376,959

Notes to Statement of Retained Earnings:





UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
December 31, 2013

**NOTES PAYABLE (ACCTS. 232 AND 234)**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE (Account 232): N/A			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): N/A			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

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

UTILITY NAME: Windstream Utilities Company

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

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
<b>ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt</b>					
L.E. Dlouhy		427.1	\$ 5,406	\$ 5,406	\$ -
Sharon Dlouhy Family Trust	-	427.1	14,312	14,312	
<b>Total Account No. 237.1</b>	-		19,718	19,718	-
<b>ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities</b>					
Customer Deposits		427.5	411	411	-
<b>Total Account 237.2</b>	-		411	411	
<b>Total Account 237 (1)</b>	\$ -		\$ 20,129	\$ 20,129	\$ -
<b>INTEREST EXPENSED:</b>					
Total accrual Account 237		237	\$ 20,129		
Less Capitalized Interest Portion of AFUDC:					
None					
<b>Net Interest Expensed to Account No. 427 (2)</b>			\$ 20,129		

(1) Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest  
(2) Must agree to F-3(c), Current Year Interest Expense

UTILITY NAME: Windstream Utilities Company

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION (a)	BALANCE END OF YEAR (b)
Withholding taxes payable	\$ 36
Short-term bridge loan to maintain 3 months working capital.	40,000
<b>Total Miscellaneous Current and Accrued Liabilities</b>	<b>\$ 40,036</b>

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT.		CREDITS (e)	BALANCE END OF YEAR (f)
		DEBIT (c)	AMOUNT (d)		
Bellewether	\$ 21,630		\$ -	\$ -	\$ 21,630
Harvest Meadow	250				250
					-
					-
					-
					-
					-
					-
					-
					-
<b>Total</b>	<b>\$ 21,880</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,880</b>

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

**OTHER DEFERRED CREDITS**  
**ACCOUNT 253**

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

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,499,074	N/A	N/A	\$ 1,499,074
Add credits during year:	7,027			7,027
Less debits charged during	1			1
Total Contributions In Aid of Construction	\$ 1,506,100	\$ -	\$ -	\$ 1,506,100

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year	\$ 612,080	N/A	N/A	\$ 612,080
Debits during year:	52,029			52,029
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 664,109			\$ 664,109

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

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

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

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 29,460
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	W-7	-
_____		-
_____		-
Deductions recorded on books not deducted for return:		
Penalties		-
Miscellaneous non-utility	F-3c	-
_____		-
_____		-
Income recorded on books not included in return:		
Miscellaneous Non-utility Income		-
_____		-
_____		-
_____		-
Deduction on return not charged against book income:		
Book-Tax Depreciation difference	F-3a	-
_____		-
_____		-
_____		-
Federal tax net income		\$ 29,460
Computation of tax:		
Net Income	\$	-
Effective State & Federal tax rate		<u>15.89%</u>
Provision for income taxes	\$	-

**WATER  
OPERATION  
SECTION**





UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

**YEAR OF REPORT**  
**December 31, 2013**

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 2,516,342
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(1,178,171)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(1,506,100)
252	Advances for Construction	F-20	(21,880)
	Subtotal		(189,809)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	664,109
	Subtotal		474,300
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		56,948
	Other (Specify): Non-used & useful advances		21,880
	WATER RATE BASE		\$ 553,128
	UTILITY OPERATING INCOME	W-3	\$ 14,318
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		2.59 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (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.

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	542,652
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		542,652
401	Operating Expenses	W-10(a)	455,584
403	Depreciation Expense	W-6(a)	87,013
	Less: Amortization of CIAC	W-8(a)	(52,029)
	Net Depreciation Expense		34,984
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		24,420
408.11	Property Taxes		9,859
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		3,487
408	Total Taxes Other Than Income		37,766
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		528,334
	Utility Operating Income		14,318
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 14,318

UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

**YEAR OF REPORT**  
**December 31, 2013**

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)(1)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
303	Land and Land Rights	54,085	-		54,085
304	Structure and Improvements	40,803	-		40,803
305	Collecting and Impounding Reservoirs	28,731	-		28,731
306	Lake, River and Other Intakes				
307	Wells and Springs	249,433	-		259,446
308	Infiltration Galleries and Tunnels			-	
309	Supply Mains	15,971	-		15,971
310	Power Generation Equipment	30,906	-		30,906
311	Pumping Equipment	93,920	-		93,920
320	Water Treatment Equipment	132,517	-		132,517
330	Distribution Reservoirs and Standpipes	437,987	-		437,987
331	Transmission and Distribution Mains	740,483	-		740,483
333	Services	88,635	-		88,635
334	Meters and Meter Installations	383,275	400		383,675
335	Hydrants	79,927	(214)		79,713
336	Backflow Prevention Devices	2,050	-		2,050
339	Other Plant / Miscellaneous Equipment	1,038	-		1,038
340	Office Furniture and Equipment	67,662			67,662
341	Transportation Equipment	9,069	-		9,069
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	409	-		409
344	Laboratory Equipment				
345	Power Operated Equipment	2,926	-		2,926
346	Communication Equipment	43,458	-		43,458
347	Miscellaneous Equipment	1,858	-		1,858
348	Other Tangible Plant	1,000			1,000
<b>TOTAL WATER PLANT</b>		<b>\$ 2,506,143</b>	<b>\$ 186</b>	<b>\$ -</b>	<b>\$ 2,516,342</b>

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.  
 (1) Hydrant's negative addition was due to an invoice being discounted from December 2012.

UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

**YEAR OF REPORT**  
**December 31, 2013**

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises						
303	Land and Land Rights	54,085		\$ -	\$ 54,085	\$ -	\$ -
304	Structure and Improvements	40,803			40,803		
305	Collecting and Impounding Reservoirs	28,731		28,731			
306	Lake, River and Other Intakes						
307	Wells and Springs	259,446		259,446			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	15,971		15,971			
310	Power Generation Equipment	30,906		30,906			
311	Pumping Equipment	93,920		93,920			
320	Water Treatment Equipment	132,517			132,517		
330	Distribution Reservoirs and Standpipes	437,987				437,987	
331	Transmission and Distribution Mains	740,483				740,483	
333	Services	88,635				88,635	
334	Meters and Meter Installations	383,675				383,675	
335	Hydrants	79,713				79,713	
336	Backflow Prevention Devices	2,050				2,050	
339	Other Plant / Miscellaneous Equipment	1,038				1,038	
340	Office Furniture and Equipment	67,662					67,662
341	Transportation Equipment	9,069					9,069
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	409					409
344	Laboratory Equipment						
345	Power Operated Equipment	2,926					2,926
346	Communication Equipment	43,458					43,458
347	Miscellaneous Equipment	1,858					1,858
348	Other Tangible Plant	1,000					1,000
	<b>TOTAL WATER PLANT</b>	<b>\$ 2,516,342</b>	<b>\$ -</b>	<b>\$ 428,974</b>	<b>\$ 227,405</b>	<b>\$ 1,733,581</b>	<b>\$ 126,382</b>

UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

**YEAR OF REPORT**  
**December 31, 2013**

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises			
304	Structure and Improvements	28.00		3.57
305	Collecting and Impounding Reservoirs	28.00		3.57
306	Lake, River and Other Intakes			
307	Wells and Springs	27.00		3.70
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35.00		2.86
310	Power Generation Equipment	20.00		5.00
311	Pumping Equipment	17.00		5.88
320	Water Treatment Equipment	7.00		14.29
330	Distribution Reservoirs and Standpipes	33.00		3.03
331	Transmission and Distribution Mains	38.00		2.63
333	Services	35.00		2.86
334	Meters and Meter Installations	17.00		5.88
335	Hydrants	45.00		2.22
336	Backflow Prevention Devices	15.00		6.67
339	Other Plant / Miscellaneous Equipment	25.00		4.00
340	Office Furniture and Equipment	15.00		6.67
341	Transportation Equipment	6.00		16.67
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	15.00		6.67
344	Laboratory Equipment			
345	Power Operated Equipment	12.00		8.33
346	Communication Equipment	10.00		10.00
347	Miscellaneous Equipment	10.00		10.00
348	Other Tangible Plant	10.00		10.00
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

**YEAR OF REPORT**  
**December 31, 2013**

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e) (1)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	27,165	1,457		1,457
305	Collecting and Impounding Reservoirs	23,851	1,026		1,026
306	Lake, River and Other Intakes				
307	Wells and Springs	103,119	9,414		9,414
308	Infiltration Galleries and Tunnels				
309	Supply Mains	5,025	457		457
310	Power Generation Equipment	15,004	1,545		1,545
311	Pumping Equipment	84,678	5,524	(2)	5,522
320	Water Treatment Equipment	132,517	0		
330	Distribution Reservoirs and Standpipes	129,110	13,271		13,271
331	Transmission and Distribution	278,611	19,474		19,474
333	Services	25,336	2,534		2,534
334	Meters and Meter Installations	147,438	22,548		22,548
335	Hydrants	14,743	1,769		1,769
336	Backflow Prevention Devices	1,322	137		137
339	Other Plant / Miscellaneous Equipment	237	42		42
340	Office Furniture and Equipment	62,253	3,223		3,223
341	Transportation Equipment	9,069	0		
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	407	2		2
344	Laboratory Equipment				
345	Power Operated Equipment	1,497	244		244
346	Communication Equipment	26,920	4,346		4,346
347	Miscellaneous Equipment	1,858	0		
348	Other Tangible Plant	1,000	0		
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 1,091,160</b>	<b>\$ 87,013</b>	<b>\$ (2)</b>	<b>\$ 87,011</b>

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note: (1) Rounding

UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

YEAR OF REPORT  
 December 31, 2013

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					28,622
305	Collecting and Impounding Reservoirs					24,877
306	Lake, River and Other Intakes					
307	Wells and Springs					112,533
308	Infiltration Galleries and Tunnels					
309	Supply Mains					5,482
310	Power Generation Equipment					16,549
311	Pumping Equipment					90,200
320	Water Treatment Equipment					132,517
330	Distribution Reservoirs and Standpipes					142,381
331	Transmission and Distribution					298,085
333	Services					27,870
334	Meters and Meter Installations					169,986
335	Hydrants					16,512
336	Backflow Prevention Devices					1,459
339	Other Plant / Miscellaneous Equipment					279
340	Office Furniture and Equipment					65,476
341	Transportation Equipment					9,069
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					409
344	Laboratory Equipment					
345	Power Operated Equipment					1,741
346	Communication Equipment					31,266
347	Miscellaneous Equipment					1,858
348	Other Tangible Plant					1,000
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 1,178,171





UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

**YEAR OF REPORT**  
**December 31, 2013**

**WATER CIAC SCHEDULE "A"**  
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN**  
**EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Capacity fees-Per ERC	8.00	\$ 515	\$ 4,120
Capacity fees	1	541	541
Capacity fees	1	250	250
Meter fees	2	187	374
Meter fees	2	871	1,742
	-	-	-
<b>Total Credits</b>			<b>\$ 7,027</b>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 612,080
Debits during year:	
Accruals charged to Account	52,029
Other Debits (specify):	
<b>Total debits</b>	<b>52,029</b>
Credits during year (specify):	
<b>Total credits</b>	
Balance end of year	\$ 664,109



UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

YEAR OF REPORT  
 December 31, 2013

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	1,258	1,270	\$ 470,997
461.2	Metered Sales to Commercial Customers	67	66	47,708
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	<b>Total Metered Sales</b>	<b>1,325</b>	<b>1,336</b>	<b>518,705</b>
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection	4	4	2,400
	<b>Total Fire Protection Revenue</b>	<b>4</b>	<b>4</b>	<b>2,400</b>
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	<b>Total Water Sales</b>	<b>1,329</b>	<b>1,340</b>	<b>521,105</b>
	Other Water Revenues:			
469	Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			21,547
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	<b>Total Other Water Revenues</b>			<b>\$ 21,547</b>
	<b>Total Water Operating Revenues</b>			<b>\$ 542,652</b>

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ -	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water			
615	Purchased Power	38,474		
616	Fuel for Power Production	535		
618	Chemicals	4,359		
620	Materials and Supplies	18,121		2,136
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	9,250		
633	Contractual Services - Legal	204		
634	Contractual Services - Mgt. Fees	236,400		
635	Contractual Services - Testing	11,450		2,140
636	Contractual Services - Other	56,118		
641	Rental of Building/Real Property	22,544		
642	Rental of Equipment			
650	Transportation Expense	7,769		
656	Insurance - Vehicle			
657	Insurance - General Liability	4,685		
658	Insurance - Workmens Comp.			
659	Insurance - Other	5,220		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	371		
675	Miscellaneous Expenses	40,084	150	
Total Water Utility Expenses		\$ 455,584	\$ 150	\$ 4,276

UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

**YEAR OF REPORT**  
**December 31, 2013**

**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38,474					
535					
4,359					
	235		9,718	93	5,939
					9,250
					204
		236,400			
9,310					
10,200				40,986	4,932
	4,736				17,808
					7,769
					4,685
					5,220
				371	
3,386				513	36,035
<b>\$ 66,264</b>	<b>\$ 4,971</b>	<b>\$ 236,400</b>	<b>\$ 9,718</b>	<b>\$ 41,963</b>	<b>\$ 91,842</b>

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH #NAME?	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		17,692	57	17,635	14,262
February		16,432	14	16,418	16,096
March		20,369	-	20,369	16,959
April		21,987	-	21,987	19,290
May		24,774	-	24,774	19,325
June		19,914	-	19,914	23,067
July		14,585	-	14,585	16,277
August		15,259	-	15,259	13,612
September		23,182	-	23,182	15,726
October		21,441	-	21,441	19,571
November		16,702	-	16,702	19,265
December		15,480	-	15,480	14,436
Total for year	N/A	227,817	71	227,746	207,887

If water is purchased for resale, indicate the following:  
 Vendor N/A  
 Point of deliver N/A

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Windstream & Carriage Hills	.010 mgd	.010 mgd	Aquifer
Windstream & Carriage Hills	.057 mgd	.057 mgd	Aquifer
Majestic Oaks	.500 mgd	.500 mgd	Aquifer
Majestic Oaks	.690 mgd	.690 mgd	Aquifer
Sun Country Estate/Paddock Downs	.154 mgd	.154 mgd	Aquifer

UTILITY NAME: Windstream Utilities Company  
SYSTEM NAME / COUNTY: Windstream Utilities/Marion

**YEAR OF REPORT**  
**December 31, 2013**

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>144,000 gpd</u>	(Windstream)
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	<u>Chlorination</u>	
<b>LIME TREATMENT</b>		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer <u>N/A</u>
<b>FILTRATION</b>		
Type and size of area:		
Pressure (in square feet):	<u>N/A</u>	Manufacturer <u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer <u>N/A</u>

UTILITY NAME: Windstream Utilities Company  
SYSTEM NAME / COUNTY: Windstream Utilities/Marion

**YEAR OF REPORT**  
**December 31, 2013**

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>384,000 gpd</u>	(Majestic Oaks)
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	<u>Chlorination</u>	
<b>LIME TREATMENT</b>		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer <u>N/A</u>
<b>FILTRATION</b>		
Type and size of area:		
Pressure (in square feet):	<u>N/A</u>	Manufacturer <u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer <u>N/A</u>



UTILITY NAME: Windstream Utilities Company  
SYSTEM NAME / COUNTY: Windstream Utilities/Marion

**YEAR OF REPORT**  
**December 31, 2013**

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>100,000 gpd</u>	(Sun Country/PaddockDowns)
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	<u>Chlorination</u>	
<b>LIME TREATMENT</b>		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer <u>N/A</u>
<b>FILTRATION</b>		
Type and size of area:		
Pressure (in square feet):	<u>N/A</u>	Manufacturer <u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer <u>N/A</u>

**W-12**  
**GROUP 1**  
**SYSTEM Windstream Utilities**

UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

YEAR OF REPORT  
 December 31, 2013

**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
-		1.0	-	
5/8"	Displacement	1.0	1,262	1,262
3/4"	Displacement	1.5	4	6
1"	Displacement	2.5	54	135
1 1/2"	Displacement or Turbine	5.0	17	85
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				1,512

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

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

Use one of the following methods:

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

ERC Calculation:

$$\begin{array}{r}
 ERC = \quad 207,887 \text{ gallons, divided by} \\
 \quad \quad 350 \text{ gallons per day} \\
 \quad \quad \underline{365 \text{ days}} \\
 \quad \quad \underline{1,627.3 \text{ ERC's}}
 \end{array}$$

UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

**YEAR OF REPORT**  
**December 31, 2013**

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>1,627</u>
2. Maximum number of ERC's * which can be served.	<u>1,627</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,627</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>Approximatly 2500</u>
5. Estimated annual increase in ERC's * .	<u>Approximatly 100 over next three years</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes - Marion County</u> <u>Minimum Marion County requirement: 500gpm x 2hrs</u>
7. Attach a description of the fire fighting facilities.	<u>High capacity pumping; Hydrants in some subdivisions</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>None</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction be	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>Windstream: 2-083-0045N; Majestic Oaks: 209360.01; Sun Country: 206619</u>
12. Water Management District Consumptive Use Permit #	<u>Windstream:3424645; Majestic Oaks:6424678; Sun Country:6424618</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

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

# **WASTEWATER OPERATION SECTION**

Note: The Company provides water service only; therefore, Pages S-1 through S-14 have been omitted