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**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WU970-16-AR

Lake Idlewild Utility Company

Exact Legal Name of Respondent

531-W

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2017 MAR 22 PM 12:02  
DIVISION OF  
REGULATORY SERVICES

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2016**

## 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 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 preceding 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". (USOA)

**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

LAKE IDLEWILD UTILITY COMPANY  
(EXACT NAME OF UTILITY)

4939 Cross Bayou Blvd. NEW PORT RICHEY, FL 34652	4116 Bair Ave. Fruitland Park, FL 34731	LAKE
Mailing Address	Street Address	County

Telephone Number 727-848-8292 Date Utility First Organized July 17, 2014  
 Fax Number 727-848-7701 E-mail Address trendell@uswatercorp.net  
 Sunshine State One-Call of Florida, Inc. Member No. WBB530

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: 4939 Cross Bayou Blvd, New Port Richey, FL 34652  
(727) 848-8292

Name of subdivisions where services are provided: Lake Idlewild

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Troy Rendell</u>	<u>Mgr - Regulated Utilities</u>	<u>Same</u>	
Person who prepared this report: <u>Troy Rendell</u> See Accountant's Compilation Report	<u>Mgr - Regulated Utilities</u>	<u>Same</u>	
Officers and Managers: <u>Gary Deremer</u>	<u>President</u>	<u>Same</u>	\$ <u>4,050</u>
<u>Cecil Delcher</u>	<u>V. President</u>	<u>"</u>	\$ <u>0</u>
<u>Vickie Penick</u>	<u>Administrator</u>	<u>"</u>	\$ <u>0</u>
<u>Joseph Gabay</u>	<u>Accounting Manager</u>	<u>"</u>	\$ <u>0</u>

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>Gary Deremer</u>	<u>51%</u>	<u>Same</u>	\$ <u>4,050</u>
<u>Cecil Delcher</u>	<u>39%</u>	<u>"</u>	\$ <u>0</u>
<u>Vickie Penick</u>	<u>10%</u>	<u>"</u>	\$ <u>0</u>
		<u>"</u>	\$ <u>0</u>
		<u>"</u>	\$ <u>0</u>
		<u>"</u>	\$ <u>0</u>
		<u>"</u>	\$ <u>0</u>

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2016
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_-----		\$ 41,537	\$ N/A	\$ _____	\$ 41,537
Commercial_-----		_____	_____	_____	-
Industrial_-----		_____	_____	_____	_____
Multiple Family_-----		_____	_____	_____	_____
Guaranteed Revenues_		_____	_____	_____	_____
Other (Misc Revenue)_		507	_____	_____	507
Total Gross Revenue_		\$ 42,043	\$ _____	\$ _____	\$ 42,043
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 30,862	\$ _____	\$ _____	\$ 30,862
Depreciation Expense_	F-5	5,075	_____	_____	5,075
CIAC Amortization Expense_	F-8	(2,420)	_____	_____	(2,420)
Taxes Other Than Income_	F-7	3,071	_____	_____	3,071
Income Taxes_-----	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 36,588	-	_____	\$ 36,588
Net Operating Income (Loss)		\$ 5,455	\$ -	\$ _____	\$ 5,455
Other Income:					
Nonutility Income_-----		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_-----		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_-----		-	_____	_____	-
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ 5,455	\$ -	\$ _____	\$ 5,455

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

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	\$ 194,252	\$ 194,241
Accumulated Depreciation and Amortization (108)-----	F-5,W-2,S-2	103,094	101,143
Net Utility Plant-----		\$ 91,158	\$ 93,098
Cash-----		13,517	4,586
Customer Accounts Receivable (141)-----		9,478	6,458
Other Assets (Specify):-----			
Prepaid GL Ins		1,081	1,081
Utility Deposits		615	615
186.1 · Deferred Rate Case Expense		175	200
Total Assets-----		\$ 116,023	\$ 106,038
<b>Liabilities and Capital:</b>			
Common Stock Issued (201)-----	F-6	63,000	100
Preferred Stock Issued (204)-----	F-6		
Other Paid in Capital (211)-----		(1,040)	60,239
Retained Earnings (215)-----	F-6	(3,508)	(8,964)
Proprietary Capital (Proprietary and partnership only) (218)-----	F-6		
Total Capital-----		\$ 58,452	\$ 51,376
Long Term Debt (224)-----	F-6	\$	\$
Accounts Payable (231)-----		134	
Notes Payable (232)-----			
Customer Deposits (235)-----		303	
Accrued Taxes (236)-----			
Other Liabilities (Specify)-----			
241.1 · Accrued Officer Salaries		9,383	5,333
241.2 · Regulatory Assessment Fees		1,892	1,519
241.3 · Accounting		-	1,000
Advances for Construction-----			
Contributions in Aid of Construction - Net (271-272)-----	F-8	45,859	46,809
Total Liabilities and Capital-----		\$ 116,023	\$ 106,038



UTILITY NAME LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2016
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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>194,252</u>	\$ _____	\$ _____	\$ <u>194,252</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>194,252</u>	\$ _____	\$ _____	\$ <u>194,252</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>98,052</u>	\$ _____	\$ _____	\$ <u>98,052</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>5,853</u>	\$ _____	\$ _____	\$ <u>5,853</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	<u>(811)</u>	_____	_____	_____
Total Credits _____	\$ <u>5,042</u>	\$ _____	\$ _____	\$ <u>5,853</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>103,094</u>	\$ _____	\$ _____	\$ <u>103,094</u>

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2016
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\*\*\* REVISED \*\*\*

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	63,000	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____ -	\$ (8,964)
Changes during the year (Specify):		
Net income (Loss) for the year _____	_____	5,455
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____ -	\$ (3,508)

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	(1,040)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ (1,040)

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2016
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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 _____	1,179	_____	-	1,179
Regulatory assessment fee _____	1,892	_____	_____	1,892
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Tax Expense _____</b>	<b>\$ 3,071</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,071</b>

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar 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
<u>U.S. Water Services Corporation</u>	\$ 19,390	\$ -	<u>Contracted services</u>
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>91,720</u>	\$ _____	\$ <u>91,720</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	<u>91,720</u>	<u>-</u>	<u>91,720</u>
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	<u>91,720</u>	<u>-</u>	<u>91,720</u>
6) Less Accumulated Amortization _____	<u>45,861</u>	_____	<u>45,861</u>
7) Net CIAC _____	\$ <u>45,859</u>	\$ <u>-</u>	\$ <u>45,859</u>

**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 _____	\$ <u>43,441</u>	\$ _____	\$ <u>43,441</u>
Add Debits During Year: _____	<u>2,791</u>	_____	<u>2,791</u>
Deduct Credits During Year: _____	<u>(371)</u>	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>45,861</u>	\$ <u>-</u>	\$ <u>46,232</u>

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

UTILITY NAME LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2016
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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	_____	_____ %	_____ %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other - Purchase Note (Explain)	_____	_____ %	_____ %	_____ %
<b>Total</b>	\$ _____ -	_____ %		_____ %

(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:	_____

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

UTILITY NAME LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2016
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**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 (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

_____
_____
_____
_____
_____
_____
_____
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_____

**WATER  
OPERATING  
SECTION**

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**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_____	1,905			1,905
304	Structures and Improvements_____	5,642			5,642
305	Collecting and Impounding Reservoirs_____	-			-
306	Lake, River and Other Intakes_____	-			-
307	Wells and Springs_____	19,011			19,011
308	Infiltration Galleries and Tunnels_____	-			-
309	Supply Mains_____	15,793			15,793
310	Power Generation Equipment_____	3,038			3,038
311	Pumping Equipment_____	20,285			20,285
320	Water Treatment Equipment_____	20,337			20,337
330	Distribution Reservoirs and Standpipes_____	-			-
331	Transmission and Distribution Lines_____	32,468			32,468
333	Services_____	44			44
334	Meters and Meter Installations_____	-			-
335	Hydrants_____	9,020	44	(33)	9,031
336	Backflow Prevention Devices_____	9,460			9,460
339	Other Plant and Miscellaneous Equipment_____	-			-
340	Office Furniture and Equipment_____	-			-
341	Transportation Equipment_____	-			-
342	Stores Equipment_____	-			-
343	Tools, Shop and Garage Equipment_____	-			-
344	Laboratory Equipment_____	-			-
345	Power Operated Equipment_____	-			-
346	Communication Equipment_____	-			-
347	Miscellaneous Equipment_____	-			-
348	Other Tangible Plant_____	-			-
	<b>Total Water Plant_____</b>	<b>\$ 194,241</b>	<b>\$ 44</b>	<b>\$ (33)</b>	<b>\$ 194,252</b>



UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT  
December 31, 2016

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 (f-g+h=i) (j)
304	Structures and Improvements	27	%	3.70 %	\$ 909		209	1,118
305	Collecting and Impounding Reservoirs		%	%	-			-
306	Lake, River and Other Intakes		%	%	-			-
307	Wells and Springs		%	3.70 %	12,477		703	13,180
308	Infiltration Galleries & Tunnels		%	%	-			-
309	Supply Mains		%	3.13 %	6,007		494	6,501
310	Power Generating Equipment		%	%	3,328		(290)	3,038
311	Pumping Equipment		%	5.88 %	15,476		1,193	16,669
320	Water Treatment Equipment		%	5.88 %	15,173		1,196	16,369
330	Distribution Reservoirs & Standpipes		%	3.03 %	1,215		984	2,199
331	Trans. & Dist. Mains	38	%	2.63 %	28,240		1,505	29,746
333	Services	35	%	2.86 %	40		1	42
334	Meter & Meter Installations	17	%	5.88 %	10,222	33	(1,158)	9,031
335	Hydrants		%	2.50 %	4,965		237	5,202
336	Backflow Prevention Devices	10	%	10.00 %	-			-
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	6.67 %	-			-
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
301	Intangible Plant	40	%	2.50 %	-			-
302	Franchises	40	%	2.50 %	-			-
	Totals				\$ 98,052 **	\$	\$ 5,075	\$ 103,094

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

\*\* Adjusted to PSC Order No. PSC-15-0140-PAA-WU

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT  
DECEMBER 31, 2016

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	4,050
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	4,318
616	Fuel for Power Production	
618	Chemicals	1,200
620	Materials and Supplies	
630	Contractual Services:	
632	Accounting	(1,000)
633	Legal	1,014
636	Professional	19,390
	Other -	
640	Rents	
650	Transportation Expense	
655	Insurance Expense	1,326
665	Regulatory Commission Expenses	25
667	Regulatory Expense - Other	
670	Bad Debt Expense	
675	Miscellaneous Expenses	539
	Total Water Operation And Maintenance Expense	\$ 30,862 *

\* 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)	
<b>Residential Service</b>					
5/8"	D	1.0	75	75	75
3/4"	D	1.5		0	0
1"	D	2.5		0	0
1 1/2"	D,T	5.0		0	0
<b>General Service</b>					
5/8"	D	1.0		0	0
3/4"	D	1.5		0	0
1"	D	2.5		0	0
1 1/2"	D,T	5.0		0	0
2"	D,C,T	8.0		0	0
3"	D	15.0		0	0
3"	C	16.0		0	0
3"	T	17.5		0	0
Unmetered Customers				0	0
Other (Specify)				0	0
** D = Displacement C = Compound T = Turbine			<b>Total</b>	75	75

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

SYSTEM NAME: LAKE IDLEWILD

\*\*\* REVISED \*\*\*

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b)	(c)	(d)	(e)	(f)
	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)
January		854	-	854	1,081
February		822	-	822	681
March		1,344	-	1,344	1,112
April		1,692	-	1,692	1,180
May		1,629	-	1,629	1,686
June		1,460	-	1,460	1,972
July		1,798	300	1,498	1,325
August		1,642	-	1,642	1,589
September		1,181	-	1,181	1,276
October		1,324	-	1,324	1,195
November		1,568	-	1,568	1,384
December		1,276	-	1,276	1,119
<b>Total for Year</b>	<b>-</b>	<b>16,589</b>	<b>300</b>	<b>16,289</b>	<b>15,600</b>

If water is purchased for resale, indicate the following:  
 Vendor \_\_\_\_\_  
 Point of delivery \_\_\_\_\_

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	4"	5,025 Lf			5,025 Lf
PVC	2"	942 Lf			942 Lf

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

SYSTEM NAME: LAKE IDLEWILD

**WELLS AND WELL PUMPS N/A**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1980	1989	_____	_____
Types of Well Construction and Casing _____	Black Steel	Black Steel	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	210	253	_____	_____
Diameters of Wells _____	6"	8"	_____	_____
Pump - GPM _____	50	750	_____	_____
Motor - HP _____	5	50	_____	_____
Motor Type * _____	Sub	Vertical Turbine	_____	_____
Yields of Wells in GPD _____	72,000	1,800,000	_____	_____
Auxiliary Power _____	Yes 45 Kw	No	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS N/A**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel	_____	_____	_____
Capacity of Tank _____	7,500	_____	_____	_____
Ground or Elevated _____	Ground	_____	_____	_____

**HIGH SERVICE PUMPING N/A**

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	N/A	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<u>Pumps</u>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day ___	<u>432,000</u>	_____	_____
Type of Source _____	<u>Ground</u>	_____	_____

**WATER TREATMENT FACILITIES N/A**

List for each Water Treatment Facility:			
Type _____	_____	_____	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD) ___	<u>432,000</u>	_____	_____
High service pumping	_____	_____	_____
Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator ___	<u>Sodium Hypochlorite</u>	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	<u>Yes 45 Kw</u>	_____	_____

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT  
DECEMBER 31, 2016

SYSTEM NAME: LAKE IDLEWILD

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. \_\_\_\_\_ 75
- 2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 1,234
- 3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 75
- 4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 76
- 5. Estimated annual increase in ERCs \*. \_\_\_\_\_ None
- 6. Is the utility required to have fire flow capacity? \_\_\_\_\_ No  
If so, how much capacity is required? \_\_\_\_\_ N/A
- 7. Attach a description of the fire fighting facilities. \_\_\_\_\_ N/A
- 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? \_\_\_ N/A
- 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? \_\_\_\_\_ N/A
  - c. When will construction begin? \_\_\_\_\_ N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_ No
- 11. Department of Environmental Protection ID # \_\_\_\_\_ 3354656
- 12. Water Management District Consumptive Use Permit # \_\_\_\_\_ 5753
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_ Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_ N/A

\* An ERC is determined based on 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 residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

# WASTEWATER OPERATING SECTION

**N/A WATER UTILITY ONLY**

**PAGES S-1 THROUGH S-6 HAVE BEEN OMITTED**

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# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

**Items Certified**

- |   |   |   |   |
|---|---|---|---|
| 1.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|---|---|---|---|



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

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

- |   |   |   |   |
|---|---|---|---|
| 1.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|---|---|---|---|

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

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

\* 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: LAKE IDLEWILD WATERWORKS, INC.**

**For the Year Ended December 31, 2016**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	41,537	41,537	-
Commercial		-	-
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	507	507	-
<b>Total Water Operating Revenue</b>	<b>42,043</b>	<b>42,043</b>	<b>-</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>42,043</b>	<b>42,043</b>	<b>-</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).