

**CLASS "C"**

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**Public Service Commission**  
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**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WS898-12-AR

Four Points Utility Corp.

Exact Legal Name of Respondent

634-W 544-S

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
13 MAR -7 AM 11:32  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2012**

## 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 preceeding year ending December 31.

Florida Public Service Commission  
Division of Water and Wastewater  
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 Water and Wastewater, 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

# REPORT OF

Four Points Utility Corp  
(EXACT NAME OF UTILITY)

PO Box 1798, Eaton Park, Florida 33840	Same as Mailing Address	Polk County
Mailing Address	Street Address	County

Telephone Number 352-302-7406 Date Utility First Organized 2004

Fax Number \_\_\_\_\_ E-mail Address utilityconsultant@yahoo.com

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

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: Same as above

Name of subdivisions where services are provided: \_\_\_\_\_

## CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Michael Smalridge</u>	<u>Reciever</u>	<u>PO Box 1798</u> <u>Eaton Park, Florida 33840</u>	\$ <u>None</u>
Person who prepared this report: <u>Gary Morse</u>	<u>Utility Consultant</u>	<u>3809 Coconut Palm Cir.</u> <u>Oviedo, Florida 32765</u>	\$ <u>None</u>
Officers and Managers:			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____

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

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____

UTILITY NAME: Four Points Utility CorpYEAR OF REPORT  
DECEMBER 31, 2012

## INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 33,718	70,981	\$ _____	\$ 104,699
Commercial_____		_____	_____	_____	0
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	0
Total Gross Revenue_____		\$ 33,718	\$ 70,981	\$ _____	\$ 104,699
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 64,141	\$ 114,853	\$ _____	\$ 178,994
Depreciation Expense_____	F-5	6,469	7,100	_____	13,569
CIAC Amortization Expense_____	F-8	0	0	_____	0
Taxes Other Than Income_____	F-7	4,711	0	_____	4,711
Income Taxes_____	F-7	0	0	_____	0
Total Operating Expense		\$ 75,322	121,953	_____	\$ 197,275
Net Operating Income (Loss)		\$ (41,604)	\$ (50,972)	\$ _____	\$ (92,576)
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ (41,604)	\$ (50,972)	\$ _____	\$ (92,576)

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2012
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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	\$ 549,484	\$ 549,484
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	130,307	116,738
Net Utility Plant _____		\$ 419,177	\$ 432,746
Cash _____		19,502	1,481
Customer Accounts Receivable (141)_____		48,732	14,075
Other Assets (Specify): _____			
Inter Co. Accts _____		-	75,534
Non Water Utility AR _____		-	42,126
Total Assets _____		\$ 487,411	\$ 565,962
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____			
Retained Earnings (215) _____	F-6	(92,576)	
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		
Total Capital _____		\$ (92,576)	\$ -
Long Term Debt (224) _____	F-6	\$ -	\$ -
Accounts Payable (231) _____		76,089	12,838
Notes Payable (232) _____			-
Customer Deposits (235) _____		24,025	24,025
Accrued Taxes (236) _____		-	-
Other Liabilities (Specify) _____			-
Inter Co. Accts _____		463,206	512,433
Resere Equip Upgrade _____		10,666	10,666
Allowance for Bad Debt _____		6000	6,000
Advances for Construction _____			-
Contributions in Aid of Construction - Net (271-272) _____	F-8	-	-
Total Liabilities and Capital _____		\$ 487,410	\$ 565,962



UTILITY NAME Four Points Utility Corp

YEAR OF REPORT

DECEMBER 31,

2012

## GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ <u>272,713</u>	\$ <u>276,771</u>	\$ _____	\$ <u>549,484</u>
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>272,713</u>	\$ <u>276,771</u>	\$ _____	\$ <u>549,484</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>59,157</u>	\$ <u>57,581</u>	\$ _____	\$ <u>116,738</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ <u>6,469</u>	\$ <u>7,100</u>	\$ _____	\$ <u>13,569</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>65,626</u>	\$ <u>64,681</u>	\$ _____	\$ <u>130,307</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>65,626</u>	\$ <u>64,681</u>	\$ _____	\$ <u>130,307</u>

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2012
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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_____	_____	_____
Dividends declared per share for year_____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year_____	\$ 0	\$ _____
Changes during the year (Specify):		
Net Income_____	(87,364)	_____
_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ (87,364)	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year_____	\$ _____	\$ _____
Changes during the year (Specify):		
Retained Earnings_____	_____	_____
Capital Contributions(Distributions)_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ -	\$ _____

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 Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2012

**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				
Regulatory assessment fee	4,711			4,711
Other (Specify)				
Payroll Tax				
Workers Comp				
Total Taxes	\$ 4,711	\$ -	\$	\$ 4,711

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

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Mike Smallridge	\$ 7,500	\$ 7,500	Manage Utility
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

UTILITY NAME:

Four Points Utility Corp

YEAR OF REPORT

DECEMBER 31, 2012

## CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ -	\$ -	\$ -
2) Add credits during year_____	\$ -	\$ -	\$ -
3) Total_____	-	-	-
4) Deduct charges during the year_____	-	-	-
5) Balance end of year_____	-	-	-
6) Less Accumulated Amortization_____	-	-	-
7) Net CIAC_____	\$ -	\$ -	\$ -

## 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_____	\$ -	\$ -	\$ -
Add Credits During Year:_____	-	-	-
Deduct Debits During Year:_____	-	-	-
Balance End of Year (Must agree with line #6 above.)	\$ -	\$ -	\$ -

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

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2012
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**SCHEDULE "A"**

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

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

(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:** Four Points Utility Corp

YEAR OF REPORT	
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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):

[illegible]

# **WATER OPERATING SECTION**

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UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2012
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**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ 20,000	\$ _____	\$ _____	\$ 20,000
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	_____	_____	_____	-
304	Structures and Improvements_____	_____	_____	_____	-
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	_____	_____	_____	-
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	_____	_____	_____	-
310	Power Generation Equipment_____	_____	_____	_____	-
311	Pumping Equipment_____	_____	_____	_____	-
320	Water Treatment Equipment_____	_____	_____	_____	-
330	Distribution Reservoirs and Standpipes_____	_____	_____	_____	-
331	Transmission and Distribution Lines_____	169,084	_____	_____	169,084
333	Services_____	14,929	_____	_____	14,929
334	Meters and Meter Installations_____	64,901	_____	_____	64,901
335	Hydrants_____	3,799	_____	_____	3,799
336	Backflow Prevention Devices_____	_____	_____	_____	-
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_____	_____	_____	_____	_____
	Total Water Plant_____	\$ 272,713	\$ -	\$ -	\$ 272,713



UTILITY NAME: Four Points Utility CorpYEAR OF REPORT  
DECEMBER 31, 2012

## 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) (i)
301	Organization (Original Certificate)							-
304	Structures and Improvements	25	%	4.00%	\$	\$	\$ 0	\$ -
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs	25	%	4.00%			0	-
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	25	%	4.00%			0	-
310	Power Generating Equipment	25	%	4.00%			0	-
311	Pumping Equipment	25	%	4.00%			0	-
320	Water Treatment Equipment	25	%	4.00%			0	-
330	Distribution Reservoirs & Standpipes	25	%	4.00%			0	-
331	Trans. & Dist. Mains	39	%	2.56%	39,581		4329	43,910
333	Services	39	%	2.56%	3,494		382	3,876
334	Meter & Meter Installations	39	%	2.56%	15,192		1661	16,853
335	Hydrants	39	%	2.56%	890		97	987
336	Backflow Prevention Devices		%	4.00%				-
339	Other Plant and Miscellaneous Equipment	25	%	4.00%			0	-
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		%					
	Totals				\$ 59,157	\$	\$ 6,469	\$ 65,626 *

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

W-2 Revised 5-28-2013

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2012

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 7,500
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	34775
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	1,056
630	Contractual Services:	
	Billing	
	Professional (Contract Ops & Annual Report/Legal)	328
	Testing	2,856
	Other (Repair and Maintenance)	13,916
640	Rents	655
650	Transportation Expense	1,011
655	Insurance Expense	49
665	Regulatory Commission Expenses	
670	Bad Debt Expense	
675	Miscellaneous Expenses	1,995
	Total Water Operation And Maintenance Expense	\$ 64,141 *

\* This amount should tie to Sheet F-3.

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
<b>Residential Service</b>					
5/8"	D	1.0	214	214	214
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	1	1	1
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)	T				
Total			215	215	215

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

UTILITY NAME: \_\_\_\_\_ Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2012
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**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b) Water Purchased For Resale (Omit 000's)	(c) Finished Water From Wells (Omit 000's)	(d) Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	(e) Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	(f) Water Sold To Customers (Omit 000's)
January	_____	_____	_____	_____	_____
February	_____	_____	_____	_____	_____
March	1108	_____	_____	_____	_____
April	1064	_____	_____	_____	644
May	1210	_____	_____	_____	556
June	1216	_____	_____	_____	1,752
July	1126	_____	_____	_____	1,967
August	1294	_____	_____	_____	1,080
September	1072	_____	_____	_____	1,133
October	1114	_____	_____	_____	976
November	1163	_____	_____	_____	1,005
December	1,305	_____	_____	_____	1,245
Total for Year	11,672	-	-	-	10,358

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_ Polk County

Point of delivery \_\_\_\_\_

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

**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	8	6,724	_____	_____	6,724
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: \_\_\_\_\_

Four Points Utility Corp

YEAR OF REPORT

DECEMBER 31,

2012

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	_____	_____	_____	_____
Types of Well Construction and Casing_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells_____	_____	_____	_____	_____
Diameters of Wells_____	_____	_____	_____	_____
Pump - GPM_____	_____	_____	_____	_____
Motor - HP_____	_____	_____	_____	_____
Motor Type *_____	_____	_____	_____	_____
Yields of Wells in GPD_____	_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	_____	_____	_____	_____
Capacity of Tank_____	_____	_____	_____	_____
Ground or Elevated_____	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer_____	_____	_____	_____	_____
Type_____	_____	_____	_____	_____
Rated Horsepower_____	_____	_____	_____	_____
<u>Pumps</u>				
Manufacturer_____	_____	_____	_____	_____
Type_____	_____	_____	_____	_____
Capacity in GPM_____	_____	_____	_____	_____
Average Number of Hours Operated Per Day_____	_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ Four Points Utility Corp

YEAR OF REPORT DECEMBER 31 ###
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### SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_ _ _ _	_____	_____	_____
Type of Source_ _ _ _ _	All Water Purchased	_____	_____

### WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_ _ _ _ _	_____	_____	_____
Make_ _ _ _ _	_____	_____	_____
Permitted Capacity (GPD)_ _	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_ _ _ _	_____	_____	_____
Reverse Osmosis_ _ _ _ _	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_ _ _ _ _	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._ _ _ _ _	_____	_____	_____
Gravity GPD/Sq.Ft._ _ _ _	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_ _ _ _ _	_____	_____	_____
Ozone_ _ _ _ _	_____	_____	_____
Other_ _ _ _ _	_____	_____	_____
Auxiliary Power_ _ _ _ _	_____	_____	_____

**GENERAL WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve.
2. Maximum number of ERC's \* which can be served.
3. Present system connection capacity (in ERCs \*) using existing lines.
4. Future connection capacity (in ERCs \*) upon service area buildout.
5. Estimated annual increase in ERCs \*.
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required?
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of t  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP?
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID #
12. Water Management District Consumptive Use Permit #
  - a. Is the system in compliance with the requirements of the CUP?
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- \* An ERC is determined based on 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**

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UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2012
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**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 20,000	-	\$	\$ 20,000
352	Franchises_____				
353	Land and Land Rights_____				-
354	Structures and Improvements_____				-
355	Power Generation Equipment_____				-
360	Collection Sewers - Force_____	14,646			14,646
361	Collection Sewers - Gravity_____	149,516			149,516
362	Special Collecting Structures_____				
363	Services to Customers_____	29,371			29,371
364	Flow Measuring Devices_____				
365	Flow Measuring Installations_____				
370	Receiving Wells_____				
371	Pumping Equipment_____				
380	Treatment and Disposal Equipment_____		-		-
381	Plant Sewers_____				
382	Outfall Sewer Lines_____				
389	Other Plant and Miscellaneous Equipment_____				-
390	Office Furniture and Equipment_____	-			
391	Transportation Equipment_____	-			
392	Stores Equipment_____				
393	Tools, Shop and Garage Equipment_____	-			
394	Laboratory Equipment_____	-			
395	Power Operated Equipment_____				
396	Communication Equipment_____				
397	Miscellaneous Equipment_____				
398	Other Tangible Plant_____	63,238			63,238
	Total Wastewater Plant_____	\$ 276,771	\$ -	\$ 0	\$ 276,771 *

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



UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2012

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
	Organization			2.50%	1654		500	2,154
354	Structures and Improvements		%		\$	\$	\$	\$
355	Power Generation Equipment		%					
360	Collection Sewers - Force		%	3.70%	3,947		542	4,489
361	Collection Sewers - Gravity		%	2.50%	27,218		3,738	30,956
362	Special Collecting Structures		%					
363	Services to Customers		%	2.86%	6,116		840	6,956
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%					
371	Pumping Equipment		%					
380	Treatment and Disposal		%					
	Equipment		%				-	-
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous		%					
	Equipment		%				-	-
390	Office Furniture and		%					
	Equipment		%					
391	Transportation Equipment		%					
392	Stores Equipment		%					
393	Tools, Shop and Garage		%					
	Equipment		%					
394	Laboratory Equipment		%					
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%	2.34%	18,646		1,480	20,126
	Totals				\$ 57,581	\$ -	\$ 7,100	\$ 64,681 *

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

S-2 Revised 4-3-2013

UTILITY NAME: \_\_ Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2012

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ 7,500
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	
704	Employee Pensions and Benefits_____	
710	Purchased Wastewater Treatment_____	88719
711	Sludge Removal Expense_____	
715	Purchased Power_____	
716	Fuel for Power Production_____	
718	Chemicals_____	
720	Materials and Supplies_____	292
730	Contractual Services:	
	Billing_____	
	Professional (Contract Ops & Annual Report/Legal)_____	328
	Testing_____	147
	Other (Repair and Maintenance) _____	14,900
740	Rents_____	655
750	Transportation Expense_____	861
755	Insurance Expense_____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
770	Bad Debt Expense_____	
775	Miscellaneous Expenses_____	1,451
	Total Wastewater Operation And Maintenance Expense_____	\$ 114,853 *

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0	214	214	214
General Service					
5/8"	D	1.0	1	1	1
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify) 4-Inch	T				
Total			215	215	215

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

Note: Number of General Service connections corrected from last years report to reflect as water only accounts.

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2012

### PUMPING EQUIPMENT

Lift Station Number _____	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

### SERVICE CONNECTIONS

Size (inches) _____	4 inch	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____	_____
Number of active service connections _____	258	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	258	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

### COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	_____	_____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

### MANHOLES

Size (inches) _____	_____	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	_____	_____	_____	_____

UTILITY NAME:

Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2012
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## TREATMENT PLANT

Manufacturer_____	Wastewater Treated by_____		
Type_____	Polk County Utilities_____		
"Steel" or "Concrete"_____			
Total Permitted Capacity_____			
Average Daily Flow_____			
Method of Effluent Disposal_____			
Permitted Capacity of Disposal_____			
Total Gallons of Wastewater treated_____			

## MASTER LIFT STATION PUMPS

Manufacturer_____	Hydromatic_____					
Capacity (GPM's)_____	360_____					
Motor:_____						
Manufacturer_____						
Horsepower_____	25_____					
Power (Electric or Mechanical)_____	Electric_____					

## PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____			
February_____			
March_____	1108		
April_____	1064		
May_____	1210		
June_____	1216		
July_____	1126		
August_____	1294		
September_____	1072		
October_____	1114		
November_____	1163		
December_____	1,305		
Total for year_____	11,672		

If Wastewater Treatment is purchased, indicate the vendor:

Polk County Utilities

## GENERAL WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs\* now being served.
2. Maximum number of ERCs\* which can be served.
3. Present system connection capacity (in ERCs\*) using existing lines.
4. Future connection capacity (in ERCs\*) upon service area buildout.
5. Estimated annual increase in ERCs\*.
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

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

8. If the utility does not engage in reuse, has a reuse feasibility study been completed?

If so, when? \_

9. Has the utility been required by the DEP or water management district to implement reuse? No

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

10. When did the company last file a capacity analysis report with the

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

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

12. Department of Environmental Protection ID #

\* 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/280 gallons per day).

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2012

## CERTIFICATION OF ANNUAL REPORT

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

YES  
☒ X

NO  
☐

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

YES  
☒ X

NO  
☐

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

YES  
☒ X

NO  
☐

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

YES  
☒ X

NO  
☐

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

### Items Certified

1. ☐ 2. ☐ 3. ☐ 4. ☐

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

1. ☒ X 2. ☒ X 3. ☒ X 4. ☒ X

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

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

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