

**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**

OF

Four Points Utility Corp  
Exact Legal Name of Respondent

WS898-14-AR

Submitted To The

**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
15 MAR 23 PM 3:02  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2014**

## 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 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)

# **FINANCIAL SECTION**

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# REPORT OF

Four Points Utility Corp  
(EXACT NAME OF UTILITY)

3336 Grand Blvd., #102

Holiday, FL 34690

Mailing Address

Street Address

Polk

County

Telephone Number 863-940-4347

Date Utility First Organized 2007

Fax Number 863-940-4347

E-mail Address danielwalsh23@yahoo.com

Sunshine State One-Call of Florida, Inc. Member No. 217009

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)

Name of subdivisions where services are provided: Island Club West

## CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Daniel M. Walsh	CFO	3336 Grand Blvd., #102 Holiday, FL 34690	
Person who prepared this report: Daniel M. Walsh	CFO	3336 Grand Blvd., #102 Holiday, FL 34690	
Officers and Managers: Michael Smallridge	Receiver	3336 Grand Blvd., #102 Holiday, FL 34690	\$ 20000
			\$
			\$
			\$
			\$
			\$

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
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2014
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 68,304	\$ 162,815	\$ _____	\$ 231,119
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		11,850	465	_____	12,315
Total Gross Revenue_____		\$ 80,154	\$ 163,280	\$ _____	\$ 243,434
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 105,985	\$ 176,084	\$ _____	\$ 282,069
Depreciation Expense_____	F-5	6,538	6,477	_____	13,015
CIAC Amortization Expense_____	F-8	0	0	_____	0
Taxes Other Than Income_____	F-7	3,658	3,658	_____	7,316
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 116,181	186,219	_____	\$ 302,400
Net Operating Income (Loss)		\$ -36,027	\$ -22,939	\$ _____	\$ -58,966
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ 0
Interest Expense_____		100,539	128,479	_____	229,018
Electric Expense_____		144	144	_____	288
Telephone & Internet_____		535	536	_____	1,071
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -137,245	\$ -152,098	\$ _____	\$ -289,343

REVISED

F-3

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2014

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	\$ 512285	\$ 512168
Accumulated Depreciation and Amortization (108)-----	F-5,W-2,S-2	155805	129775
Net Utility Plant-----		\$ 356480	\$ 382393
Cash-----		8420	20162
Customer Accounts Receivable (141)-----		19653	15737
Other Assets (Specify):-----			
-----			
-----			
-----			
Total Assets-----		\$ 384553	\$ 418292
<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	-181766	107877
Proprietary Capital (Proprietary and partnership only) (218)-----	F-6		
Total Capital-----		\$ -181766	\$ 107877
Long Term Debt (224)-----	F-6	\$	\$
Accounts Payable (231)-----		557371	65806
Notes Payable (232)-----			
Customer Deposits (235)-----		8948	3021
Accrued Taxes (236)-----			
Other Liabilities (Specify)-----			
Due Parent Co.-----			
-----			
Advances for Construction-----			
Contributions in Aid of Construction - Net (271-272)-----	F-8		
Total Liabilities and Capital-----		\$ 384553	\$ 176704



UTILITY NAME Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2014

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>255514</u>	\$ <u>256771</u>	\$ _____	\$ <u>512285</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>255514</u>	\$ <u>256771</u>	\$ _____	\$ <u>512285</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>72132</u>	\$ <u>70658</u>	\$ _____	\$ <u>142790</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>6538</u>	\$ <u>6477</u>	\$ _____	\$ <u>13015</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>6538</u>	\$ <u>6477</u>	\$ _____	\$ <u>13015</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>78670</u>	\$ <u>77135</u>	\$ _____	\$ <u>155805</u>

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2014
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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_____	\$ _____	\$ <u>347025</u>
Changes during the year (Specify): _____ _____ _____	_____ _____ _____	_____ _____ _____
Balance end of year_____	\$ _____	\$ <u>347025</u>

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year_____	\$ <u>107877</u>	\$ _____
Changes during the year (Specify): Loss _____ _____	<u>-289643</u> _____ _____	_____ _____ _____
Balance end of year_____	\$ <u>-181766</u>	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____ _____ _____	_____ _____ _____	_____ _____ _____	\$ _____ _____ _____
Total_____			\$ <u>0</u>

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2014

**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_____	_____	_____	_____	0
Regulatory assessment fee_____	542	542	_____	1084
Other (Specify)_ Corp. Tax_____	_____	_____	_____	0
Polk County Service Fee_____	3137	3137	_____	6274
Business Licenses_____	129	129	_____	258
Total Tax Expense_____	\$ 3808	\$ 3808	\$ _____	\$ 7616

**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
Consta Flow, Inc.	\$ 560	\$ 560	Contract Operation
Natalie Hoder	\$ 656	\$ 656	Meter Readings
Eric's Plumbing	\$ 221	\$ 221	Repairs
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Four Points Utility Corp

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ _____	\$ _____	\$ _____ 0
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	_____	_____	_____
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	_____	_____	_____
6) Less Accumulated Amortization_____	_____	_____	_____ 0
7) Net CIAC_____	\$ _____ 0	\$ _____	\$ _____ 0

**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_____	\$ _____	\$ _____	\$ _____ 0
Add Debits During Year:_____	_____	_____	_____
Deduct Credits During Year:_____	_____	_____	_____ 0
Balance End of Year (Must agree with line #6 above.)	\$ _____ 0	\$ _____	\$ _____ 0

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

UTILITY NAME Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2014

N/A

**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: \_\_\_\_\_



# **WATER OPERATING SECTION**

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UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2014

**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_____	_____	_____	_____	_____
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_____	169084	_____	_____	169084
333	Services_____	15089	_____	_____	15089
334	Meters and Meter Installations_____	67425	117	_____	67542
335	Hydrants_____	3799	_____	_____	3799
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_____	\$ 255397	\$ 117	\$ _____	\$ 255514



UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2014
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**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements				\$	\$	\$	\$ 0
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				0
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				0
310	Power Generating Equipment		%	%				0
311	Pumping Equipment		%	%				0
320	Water Treatment Equipment		%	%				0
330	Distribution Reservoirs & Standpipes		%	%				0
331	Trans. & Dist. Mains	39	%	2.56 %	48239		4327	52566
333	Services	39	%	2.56 %	4262		386	4648
334	Meter & Meter Installations	39	%	2.56 %	16918		1728	18646
335	Hydrants	39	%	2.56 %	2713		97	2810
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		%	%				
	Totals				\$ 72132	\$	\$ 6538	\$ 78670 *

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

UTILITY NAME: Four Points Utility CorpYEAR OF REPORT  
DECEMBER 31, 2014

## WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ 14365
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	10000
604	Employee Pensions and Benefits_____	64
610	Purchased Water_____	62741
615	Purchased Power_____	
616	Fuel for Power Production_____	
618	Chemicals_____	
620	Materials and Supplies_____	557
630	Contractual Services:	
	Billing_____	140
	Professional_____	1263
	Testing_____	488
	Other_____	7908
640	Rents_____	2458
650	Transportation Expense_____	1495
655	Insurance Expense_____	206
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
670	Bad Debt Expense_____	
675	Miscellaneous Expenses_____	2973
680	Repairs & Maintenance_____	1127
685	Travel & Entertainment_____	200
	Total Water Operation And Maintenance Expense_____	\$ 105985 *

\* 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	265	238	238
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			
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)					
Total			265	238	238

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

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

YEAR OF REPORT  
DECEMBER 31, 2014

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

**PUMPING AND PURCHASED WATER STATISTICS**

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January_____	1529	_____	_____	1529	1171
February_____	1411	_____	_____	1411	1138
March_____	1408	_____	_____	1408	1101
April_____	1444	_____	_____	1444	1090
May_____	1440	_____	_____	1440	1473
June_____	1262	_____	_____	1262	1128
July_____	1176	_____	_____	1176	1126
August_____	1294	_____	_____	1294	1194
September_____	1354	_____	_____	1354	1309
October_____	1282	_____	_____	1282	1379
November_____	1439	_____	_____	1439	1356
December_____	1229	_____	_____	1229	1389
Total for Year_____	16268	0	0	16268	14854

If water is purchased for resale, indicate the following:

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

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"	6424	_____	_____	6424
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2014

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

### WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	n/a Water Purchased for Resale		_____	_____
_____	_____	_____	_____	_____
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, 2014

### SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	n/a Water Purchased for Resale		
Type of Source_____	_____	_____	_____

### 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_____	_____	_____	_____

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

YEAR OF REPORT  
DECEMBER 31, 2014

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

**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. \_\_\_\_\_ 251
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 251
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 251
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? \_\_\_\_\_ Yes  
If so, how much capacity is required? \_\_\_\_ Supply 500 gpm @ Hydrant
7. Attach a description of the fire fighting facilities. \_\_\_\_\_ Require Annual Fire Flow Test
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_ NO
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 # \_\_\_\_\_ 6535704
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:  
$$ERC = (\text{Total SFR gallons sold (omit 000/365 days/350 gallons per day)})$$

# **WASTEWATER OPERATING SECTION**

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UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT December 31, 2014
-------------------------------------

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	_____	_____	_____	_____
354	Structures and Improvements_____	_____	_____	_____	_____
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	14646	0	0	14646
361	Collection Sewers - Gravity_____	149516	0	0	149516
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	29371	0	0	29371
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_____	63238	0	0	63238
	Total Wastewater Plant_____	\$ 256771	\$ 0	\$ _____	\$ 256771 *

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



UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT  
December 31, 2014

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)
351	Organizational Costs	40	%	2.5 %	\$ 1654	\$	\$ 0	\$ 1654
355	Power Generation Equipment		%	%			0	
360	Collection Sewers - Force	27	%	3.7 %	4908		419	5327
361	Collection Sewers - Gravity	40	%	2.5 %	34694		3738	38432
362	Special Collecting Structures		%	%			0	
363	Services to Customers	35	%	2.86 %	7796		840	8636
364	Flow Measuring Devices	5	%	20 %	0			0
365	Flow Measuring Installations	35	%	2.86 %	0			0
370	Receiving Wells	25	%	4 %	0			0
371	Pumping Equipment	15	%	6.67 %	0			0
380	Treatment and Disposal Equipment	15	%	6.67 %	0			0
381	Plant Sewers		%	%	0			0
382	Outfall Sewer Lines	30	%	3.33 %	0			0
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment	15	%	6.67 %	0			0
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	43	%	2.34 %	21606		1480	23086
	Totals				\$ 70658	\$	\$ 6477	\$ 77135 *

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

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

YEAR OF REPORT  
December 31, 2014

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ 14365
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	10000
704	Employee Pensions and Benefits_____	64
710	Purchased Wastewater Treatment_____	134799
711	Sludge Removal Expense_____	
715	Purchased Power_____	
716	Fuel for Power Production_____	
718	Chemicals_____	
720	Materials and Supplies_____	557
730	Contractual Services:	
	Billing_____	140
	Professional_____	1263
	Testing_____	183
	Other_____	6540
740	Rents_____	2458
750	Transportation Expense_____	1455
755	Insurance Expense_____	206
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
770	Bad Debt Expense_____	
775	Miscellaneous Expenses_____	2727
780	Repairs & Maintenance_____	1127
785	Travel & Entertainment_____	200
	Total Wastewater Operation And Maintenance Expense_____	\$ 176084 *

\* 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 Equivalent Customers (c x e) (f)
<b>Residential Service</b>					
All meter sizes	D	1.0	265	238	238
<b>General Service</b>					
5/8"	D	1.0			0
3/4"	D	1.5	1	1	1.5
1"	D	2.5	2	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)					
Total			268	241	244.5

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

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

YEAR OF REPORT  
December 31, 2014

**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)_____	3	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.)_____	PVC	_____	_____	_____	_____	_____
Average length_____	50	_____	_____	_____	_____	_____
Number of active service connections_____	251	_____	_____	_____	_____	_____
Beginning of year_____	_____	_____	_____	_____	_____	_____
Added during year_____	0	_____	_____	_____	_____	_____
Retired during year_____	0	_____	_____	_____	_____	_____
End of year_____	251	_____	_____	_____	_____	_____
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, 2014

**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) _____	3	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	50	_____	_____	_____	_____	_____
Number of active service connections _____	251	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____
End of year _____	251	_____	_____	_____	_____	_____
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

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

YEAR OF REPORT  
December 31, 2014

**TREATMENT PLANT**

Manufacturer_____	n/a Sewer Treatment purchased from Polk County Utilities		
Type_____			
"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_____						
Capacity (GPM's)_____						
Motor:						
Manufacturer_____						
Horsepower_____						
Power (Electric or Mechanical)_____						

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	1171		
February_____	1138		
March_____	1101		
April_____	1090		
May_____	1473		
June_____	1128		
July_____	1126		
August_____	1194		
September_____	1309		
October_____	1379		
November_____	1356		
December_____	1389		
Total for year_____	14,854		

If Wastewater Treatment is purchased, indicate the vendor:

Polk County Utilities

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT  
December 31, 2014

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

**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. \_\_\_\_\_ 251
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 DEP? \_\_\_\_\_
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? \_\_\_\_\_ NO
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:  
$$\text{ERC} = (\text{Total SFR gallons sold (omit 000/365 days/280 gallons per day)})$$

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT  
DECEMBER 31, 2014

## 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:

3-19-15

- |   |   |   |   |
|---|---|---|---|
| 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:

3-19-15

\* 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:** *FOUR POINTS UTILITY CORP.*  
**For the Year Ended December 31, 2014**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per * RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>68304</u>	\$ <u>68304</u>	\$ <u>—</u>
Commercial	<u>—</u>	<u>—</u>	<u>—</u>
Industrial	<u>—</u>	<u>—</u>	<u>—</u>
Multiple Family	<u>—</u>	<u>—</u>	<u>—</u>
Guaranteed Revenues	<u>—</u>	<u>—</u>	<u>—</u>
Other	<u>11850</u>	<u>11850</u>	<u>—</u>
<b>Total Water Operating Revenue</b>	\$ <u>80154</u>	\$ <u>80154</u>	\$ <u>—</u>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<u>62741</u>	<u>62741</u>	<u>—</u>
<b>Net Water Operating Revenues</b>	\$ <u>17414</u>	\$ <u>17414</u>	\$ <u>—</u>

Explanations:

**\* AMENDED RETURN**

**Instructions:**

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



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

Class C

Company: FOUR POINTS UTILITY CORP

For the Year Ended December 31, 2014

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per * RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>162815</u>	\$ <u>162815</u>	\$ <u>—</u>
Commercial	<u>—</u>	<u>—</u>	<u>—</u>
Industrial	<u>—</u>	<u>—</u>	<u>—</u>
Multiple Family	<u>—</u>	<u>—</u>	<u>—</u>
Guaranteed Revenues	<u>—</u>	<u>—</u>	<u>—</u>
Other	<u>465</u>	<u>465</u>	<u>—</u>
<b>Total Wastewater Operating Revenue</b>	\$ <u>163280</u>	\$ <u>163280</u>	\$ <u>—</u>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<u>101413</u>	<u>101413</u>	<u>—</u>
<b>Net Wastewater Operating Revenues</b>	\$ <u>61867</u>	\$ <u>61867</u>	\$ <u>—</u>

Explanations:

\* AMENDED RAF RETURN

**Instructions:**

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