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WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WU725-15-AR
Joseph Linartas
Century Estates Utilities, Inc.
114 Euclid Avenue
Leesburg, FL 34748-7509

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FLORIDA PUBLIC SERVICE
COMMISSION
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DIVISION OF
ACCOUNTING & FINANCE

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2015

GENERAL INSTRUCTIONS

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

Florida Public Service Commission
Division of Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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FINANCIAL SECTION

REPORT OF

Century Estates Utilities

(EXACT NAME OF UTILITY)

114 Euclid Ave
Leesburg, FL 34748

Mailing Address

2301 Centennial Blvd
Leesburg, FL 34748

Street Address

LAKE
County

Telephone Number

407-923-2232

Date Utility First Organized

1990

Fax Number

NONE

E-mail Address

jlinartas@yahoo.com

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

CE2099

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:

114 Euclid Ave, Leesburg, FL 34748

Name of subdivisions where services are provided:

Century Estates, Selma Homesites

CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Joseph Linartas Jr.	Director	2301 Centennial Blvd Leesburg, FL 34748	
Person who prepared this report: Joseph Linartas Jr.	Director	↑ Same	
Officers and Managers: Joseph Linartas Jr.	Director	"	\$ 0
Paul Linartas	"	"	\$ 0
Eva Linartas	"	"	\$ 0
			\$
			\$

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
Joseph Linartas Jr.	33.3 %	2301 Centennial Blvd	\$ 0
Paul Linartas	33.3	Leesburg, FL	\$ 0
Eva Linartas	33.3	34748	\$ 0
			\$
			\$
			\$
			\$

UTILITY NAME: CENTURY ESTATES UTILITIES, INC (REVISED)

YEAR OF REPORT	
DECEMBER 31,	2015

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 28,530	\$ _____	\$ _____	\$ 28,530
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ 28,530	\$ _____	\$ _____	\$ 28,530
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 39,533	\$ _____	\$ _____	\$ 39,533
Depreciation Expense_____	F-5	13,510	_____	_____	13,510
CIAC Amortization Expense_____	F-8	_____	_____	_____	_____
Taxes Other Than Income_____	F-7	1,661	_____	_____	1,661
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ -26,174	_____	_____	\$ -26,174
Net Operating Income (Loss)		\$ _____	\$ _____	\$ _____	\$ _____
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -26,174	\$ _____	\$ _____	\$ -26,174

UTILITY NAME: CENTURY ESTATES UTILITIES, INC (REVISED)

YEAR OF REPORT

DECEMBER 31,

2015

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>159,826</u>	\$ <u>137,540</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>-93,889</u>	<u>-80,379</u>
Net Utility Plant _____		\$ <u>65,937</u>	\$ <u>57,161</u>
Cash _____		<u>3,276</u>	<u>1,853</u>
Customer Accounts Receivable (141) _____			
Other Assets (Specify): _____			

Total Assets _____		\$ <u>69,213</u>	\$ <u>59,014</u>
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6	<u>100</u>	<u>100</u>
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____			
Retained Earnings (215) _____	F-6	<u>-154,764</u>	<u>-128,590</u>
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		
Total Capital _____		\$ <u>-154,664</u>	\$ <u>-128,490</u>
Long Term Debt (224) _____	F-6	\$ _____	\$ _____
Accounts Payable (231) _____			
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____			
Other Liabilities (Specify) _____			
Loan from Shareholder _____		<u>223,877</u>	<u>187,504</u>

Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8		
Total Liabilities and Capital _____		\$ <u>69,213</u>	\$ <u>59,014</u>

UTILITY NAME CENTURY ESTATES UTILITIES (REVISED)YEAR OF REPORT
DECEMBER 31, 2015

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>159826</u>	\$ _____	\$ _____	\$ <u>159826</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>159826</u>	\$ _____	\$ _____	\$ <u>159826</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>80379</u>	\$ _____	\$ _____	\$ <u>80379</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>13510</u>	\$ _____	\$ _____	\$ <u>13510</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>93889</u>	\$ _____	\$ _____	\$ <u>93889</u>

UTILITY NAME: CENTURY ESTATES UTILITIES, INC (REVISED)

YEAR OF REPORT	
DECEMBER 31,	2015

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>-125,590</u>
Changes during the year (Specify): _____ _____ _____	_____ _____ _____	<u>26,174</u> _____ _____
Balance end of year_____	\$ <u>_____</u>	\$ <u>-154,764</u>

PROPRIETARY CAPITAL (218)

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

LONG TERM DEBT (224)

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

UTILITY NAME: CENTURY ESTATES UTILITIES (REVISED)

YEAR OF REPORT
DECEMBER 31, 2015

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 _____	201	_____	_____	201
Regulatory assessment fee _____	1284	_____	_____	1284
Other (Specify) _____	_____	_____	_____	_____
Tangible _____	176	_____	_____	176
Total Tax Expense _____	\$ 1661	\$ _____	\$ _____	\$ 1661

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
More Than Accounting	\$ 1150	\$ _____	Accounting
Surveying	\$ 275	\$ _____	Surveying
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Century Estates Utilities

YEAR OF REPORT
DECEMBER 31, 2015

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____
2) Add credits during year _____	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>N/A</u>
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 _____			\$ <u>N/A</u>	\$ _____
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 Debits During Year: _____	_____	_____	_____
Deduct Credits During Year: _____	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ _____	\$ _____

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

UTILITY NAME: Century Estates Utilities

YEAR OF REPORT
DECEMBER 31, 2015

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	<u>N/A</u>	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	<u>0.00</u> %	_____ %
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:	<u>N/A</u> %
Commission Order Number approving AFUDC rate:	_____

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

UTILITY NAME: Century Estates Utilities

YEAR OF REPORT
DECEMBER 31, 2015

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	<u>N/A</u>	_____	_____	_____	<u>N/A</u>
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

N/A

WATER OPERATING SECTION

UTILITY NAME: CENTURY ESTATES UTILITIES (REVISED)

YEAR OF REPORT
DECEMBER 31, 2015

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_____	1510	_____	_____	1510
304	Structures and Improvements_____	37,902	22286	_____	60,188
305	Collecting and Impounding Reservoirs_____	2839	_____	_____	2839
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	8067	_____	_____	8067
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	572	_____	_____	572
310	Power Generation Equipment_____	_____	_____	_____	_____
311	Pumping Equipment_____	9158	_____	_____	9158
320	Water Treatment Equipment_____	503	_____	_____	503
330	Distribution Reservoirs and Standpipes_____	_____	_____	_____	_____
331	Transmission and Distribution Lines_____	60683	_____	_____	60683
333	Services_____	4422	_____	_____	4422
334	Meters and Meter Installations_____	5769	_____	_____	5769
335	Hydrants_____	3090	_____	_____	3090
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_____	3025	_____	_____	3025
348	Other Tangible Plant_____	_____	_____	_____	_____
	Total Water Plant_____	\$ 137540	\$ _____	\$ _____	\$ 159826

UTILITY NAME: CENTURY ESTATES UTILITIES INC (REVISED)

YEAR OF REPORT
DECEMBER 31, 2015

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		%	%	\$ 19,797	\$ 1,418	\$ 13,231	\$ 31,610
305	Collecting and Impounding Reservoirs		%	%	1,425	-1	71	1,497
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%	4,094	170	207	4,131
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%	572			672
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%	9158			9158
320	Water Treatment Equipment		%	%	503			503
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%	29,952	-83	1,529	31,398
333	Services		%	%	4,422			4,422
334	Meter & Meter Installations		%	%	5,769			5,769
335	Hydrants		%	%	1,562		76	1638
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		%	%	3,125	100		3,025
348	Other Tangible Plant		%	%				
	Totals				\$ 80,379	\$ -1,604	\$ 15,114	\$ 93,889 *

* This amount should tie to Sheet F-5.

UTILITY NAME: CENTURY ESTATES UTILITIES (REVISED)YEAR OF REPORT
DECEMBER 31, 2015**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____
604	Employee Pensions and Benefits_____	_____
610	Purchased Water_____	_____
615	Purchased Power_____	5408
616	Fuel for Power Production_____	_____
618	Chemicals_____	384
620	Materials and Supplies_____	265
630	Contractual Services:	
	Billing_____	_____
	Professional_____	1425
	Testing_____	2725
	Other_____	_____
640	Rents_____	4164
650	Transportation Expense_____	_____
655	Insurance Expense_____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
670	Bad Debt Expense_____	_____
675	Miscellaneous Expenses_____	25162
	Total Water Operation And Maintenance Expense_____	\$ 39533 *
	* This amount should tie to Sheet F-3.	

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	97	97	97
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
General Service					
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)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine					
Total			97	97	97

UTILITY NAME:

Century Estates Utilities

YEAR OF REPORT

DECEMBER 31, 2015

SYSTEM NAME:

Century Estates Utilities

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January		527	4	523	523
February		486	4	482	482
March		591	4	587	587
April		619	4	615	615
May		784	4	780	780
June		726	8	718	718
July		595	8	587	587
August		556	8	548	548
September		557	8	549	549
October		638	8	630	630
November		687	4	683	683
December		807	4	803	803
Total for Year		7,573	68	7505	7505

If water is purchased for resale, indicate the following:

Vendor N/A

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	6	850	0	0	850
PVC	4	3000	0	0	3000
PVC	2	2000	0	0	2000
PVC	1	300	0	0	300

UTILITY NAME:

Century Estates Utilities

YEAR OF REPORT

DECEMBER 31, 2015

SYSTEM NAME:

Century Estates Utilities

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	<u>1889</u>	<u>1989</u>	_____	_____
Types of Well Construction and Casing_____	<u>Iron</u>	<u>Iron</u>	_____	_____
_____	_____	_____	_____	_____
Depth of Wells_____	<u>100</u>	<u>100</u>	_____	_____
Diameters of Wells_____	<u>6"</u>	<u>8"</u>	_____	_____
Pump - GPM_____	<u>250</u>	<u>750</u>	_____	_____
Motor - HP_____	<u>10</u>	<u>25</u>	_____	_____
Motor Type *_____	<u>Submersible</u>	<u>Submersible</u>	_____	_____
Yields of Wells in GPD_____	<u>10K</u>	<u>10K</u>	_____	_____
Auxiliary Power_____	<u>NONE</u>	<u>NONE</u>	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>Steel</u>	_____	_____	_____
Capacity of Tank_____	<u>2K</u>	_____	_____	_____
Ground or Elevated_____	<u>Ground</u>	_____	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer_____	<u>Franklin</u>	<u>Franklin</u>	_____	_____
Type_____	<u>220/3phase</u>	<u>220/3phase</u>	_____	_____
Rated Horsepower_____	<u>10</u>	<u>25</u>	_____	_____
Pumps				
Manufacturer_____	<u>Gould</u>	<u>Gould</u>	_____	_____
Type_____	<u>Multi-Stage</u>	<u>Multi-Stage</u>	_____	_____
Capacity in GPM_____	<u>250</u>	<u>750</u>	_____	_____
Average Number of Hours Operated Per Day_____	<u>4</u>	<u>20</u>	_____	_____
Auxiliary Power_____	<u>NONE</u>	<u>NONE</u>	_____	_____

UTILITY NAME:

Century Estates Utilities

YEAR OF REPORT
DECEMBER 31 *2015*

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)

Permitted Gals. per day_	<i>10K</i>	<i>10K</i>	
Type of Source_	<i>Ground</i>	<i>Ground</i>	

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:

Type_	<i>Chem Tech</i>		
Make_	<i>Standard model</i>		
Permitted Capacity (GPD)_	<i>to plant capacity</i>		
High service pumping			
Gallons per minute_			
Reverse Osmosis			
Lime Treatment			
Unit Rating_			
Filtration			
Pressure Sq. Ft._			
Gravity GPD/Sq.Ft._			
Disinfection			
Chlorinator_	<i>Injected liquid</i>		
Ozone_			
Other_			
Auxiliary Power_			

UTILITY NAME:

Century Estates Utilities

SYSTEM NAME:

Century Estates Utilities

YEAR OF REPORT
DECEMBER 31, 2015

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 89
2. Maximum number of ERCs * which can be served. 180
3. Present system connection capacity (in ERCs *) using existing lines. 160
4. Future connection capacity (in ERCs *) upon service area buildout. 15%
5. Estimated annual increase in ERCs *. 0%
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 500 GPM
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
New Tank installed - brought online 6/26/15
9. When did the company last file a capacity analysis report with the DEP? 1999
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? N/A
11. Department of Environmental Protection ID # 3354027
12. Water Management District Consumptive Use Permit # 20-069-2473-4
 - 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 SFR customers for the same period and divide the result by 365 days.

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

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

WASTEWATER OPERATING SECTION

*Century Estates Utilities
has no wastewater
Entire wastewater section
is not applicable.*

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31,

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 _____	_____	_____	_____	_____
361	Collection Sewers - Gravity _____	_____	_____	_____	_____
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	_____
364	Flow Measuring Devices _____	_____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	N/A	_____
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 _____	_____	_____	_____	_____
	Total Wastewater Plant _____	\$ _____	\$ _____	\$ _____	\$ _____ *

* This amount should tie to sheet F-5.

UTILITY NAME:

Century Estates Utilities

YEAR OF REPORT
DECEMBER 31, 2015

CERTIFICATION OF ANNUAL REPORT

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

YES
☒

NO
☐

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

YES
☒

NO
☐

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

YES
☒

NO
☐

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

YES
☒

NO
☐

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

Items Certified

1. ☒

2. ☒

3. ☒

4. ☒



(signature of Chief Executive Officer of the utility)

Date:

4-28-2016

1. ☒

2. ☒

3. ☒

4. ☒



(signature of Chief Financial Officer of the utility)

Date:

4-28-2016

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

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

UTILITY NAME: _____

SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

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? _____
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? _____
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 SFR customers for the same period and divide the result by 365 days.
 - (b) If no historical flow data are available use:
$$ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000) / 365\ days / 280\ gallons\ per\ day).$$

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue**
Water Operations
Class C

Company:

For the Year Ended December 31,

(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>28,530</u>	\$ _____	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Water Operating Revenue	\$ <u>28,530</u>	\$ _____	\$ _____
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ <u>28,530</u>	\$ _____	\$ _____

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).

