CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

SU615-21-AR Robert Hillman North Peninsula Utilities Corporation P.O. Box 2803 Ormond Beach, FL 32175-2803

Exact Legal Name of Respondent

249 S Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2021



OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office



May 31, 2022

Mr. Andrew Maurey, Director Division of Accounting and Finance Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850

Re:

North Peninsula Utilities Corporation Certificate No. 249 S

SU615-21-AR 2021 Annual Report

Dear Mr. Maurey,

In accordance with Section 25-30.110 of the Florida Administrative Code, please find an original and two (2) copies of the 2021 Annual Report for North Peninsula Utilities Corporation. An electronic copy has also been submitted to the Office of Commission Clerk.

If you have any questions, comments, or need additional information, please contact me at 407.255.2928 or thollis@willdan.com.

Very Truly Yours,

WILLDAN FINANCIAL SERVICES on behalf of North Peninsula Utilities Corporation

Tara L. Hollis, CPA, CVA, MBA

Principal Consultant

Cc: Mr. Robert Hillman – North Peninsula Utilities Corporation



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GENERAL INSTRUCTIONS

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

Florida Public Service Commission Division of Economic Regulation 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

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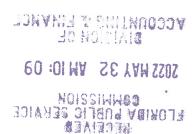
CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief: YES The utility is in substantial compliance with the Uniform System of Accounts prescribed by 1. the Florida Public Service Commission. YES 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. YES X 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 the financial statement of the utility. YES The annual report fairly represents the financial condition and results of operations of the X respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. Items Certified (Signature of Chief Executive Officer of the utility) * (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.



ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2021

| North Peninsula Utilities Corporation | | | County: | Volusia |
|---------------------------------------|---|--------------------|-------------------------------------|----------------|
| (Exact Name of Utility) | | | | |
| List below the exa | ct mailing address of the utility for w | hich normal corn | respondence should be sent: | |
| Ormond E | each, FL 32175 | | | |
| | | | | |
| Telephone: | 386-677-7847 | | - | |
| E Mail Address: | developershw@gmail.com | | _ | |
| WEB Site: | None | | - | |
| Sunshine State Or | e-Call of Florida, Inc. Member Num | ber | NP2138 | |
| Name and address Robert Hi | of person to whom correspondence lman | concerning this re | eport should be addressed: | |
| P.O. Box | 2803, Ormond Beach, FL 32175 | | | |
| | | | | |
| Telephone: | 386-677-7847 | | | |
| 115 E. Gr | ress of where the utility's books and mada Blvd Suite #12 leach, FL 32176 | records are locate | ed: | |
| - | | | | |
| Telephone: 386-6 | 77-7847 | | | 1 |
| List helow any or | oups auditing or reviewing the record | ls and operations | | |
| List below any give | sups auditing of reviewing the record | is and operations | • | |
| | | | | |
| | | | | |
| Date of original o | ganization of the utility: | 1989 | | |
| _ | | | | |
| Check the approp | iate business entity of the utility as f | iled with the Inte | rnal Revenue Service | |
| Indiv | idual Partnership Sub S | S Corporation | 1120 Corporation | |
| | X | | | |
| List below every of the utility: | corporation or person owning or hold | ing directly or in | directly 5% or more of the voting s | ecurities |
| of the utility. | | | | Percent |
| Nam | | | | Ownership |
| 1. | Robert Hillman | | | 50% |
| 2. 3. | Tyree Willson (Estate) | | | 50% |
| 3. 4. | | | | - : |
| 5. | | | | |
| 6. | | | | |
| 7. | | | | |
| 8. | | | | |
| 9. | - | | | - |
| 10. | | | | |

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

| NAME OF COMPANY REPRESENTATIVE (1) | TITLE OR POSITION (2) | ORGANIZATIONAL UNIT TITLE (3) | USUAL PURPOSE FOR CONTACT WITH FPSC |
|--|-----------------------------|-------------------------------------|---|
| Bob Hillman | President | President | Inquiry |
| Tyree F. Wilson | Vice President | Vice President | Inquiry |
| Tara Hollis, CPA, CVA, MBA Willdan Financial Services | Consultant Regulatory | Contract Accountant | Forms and Filings |
| Mark Cadenhead, PE, MBA | Consultant | Utility | Plant Operations |
| Cadenhead Envmntl EngServices, Inc. | Engineering | Engineer | And Regulations |
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- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll
- (2) Provide individual telephone numbers if the person is not normally reached at the company
- (3) Name of company employed by, if not on general payroll

COMPANY PROFILE

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

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

| NPUC was formed in 1989 to purchase the assets of Seabridge Utilities in order to provied wastewater service to condo units in Ormond Beach, developed by Hillman/Wilson. The goal was to provide good compliant wastewater service at reasonable rates and expand service to others in need. Current growth patterns are slow to stable with continued work to meet the standards and regulations of the FLA. DEP. |
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PARENT / AFFILIATE ORGANIZATION CHART

| Current as of | 12/31/21 |
|---------------|----------|
| · | |
| | |

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

COMPENSATION OF OFFICERS

| For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent. | | | |
|--|--------------|---|----------------------------------|
| NAME (a) | TITLE (b) | % OF TIME SPENT AS OFFICER OF THE UTILITY (c) | OFFICERS' COMPENSATION (d) |
| Bob Hillman | President | 75-90 | Direct Charge |
| | | | |
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COMPENSATION OF DIRECTORS

| For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent. | | | |
|--|--------------|--|-----------------------------------|
| NAME (a) | TITLE (b) | NUMBER OF DIRECTORS' MEETINGS ATTENDED (c) | DIRECTORS' COMPENSATION (d) |
| Bob Hillman | Dir | All | 0 |
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BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other tha compensation related to position with Respondents) between the Respondent and officer and director listed on pag E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated

| NAME OF | IDENTIFICATION | | NAME AND |
|-------------------|----------------|--------|-------------------|
| OFFICER, DIRECTOR | OF SERVICE | | ADDRESS OF |
| OR AFFILIATE | OR PRODUCT | AMOUNT | AFFILIATED ENTITY |
| (a) | (b) | (c) | (d) |
| | | | |
| None | | | |
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^{*} Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

| NAME (a) | PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b) | AFFILIATION OR CONNECTION (c) | NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d) |
|-------------|--|-------------------------------------|---|
| None | | | |
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YEAR OF REPORT December 31, 2021

North Peninsula Utilities Corporation

UTILITY NAME:

BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. revenue and expenses segregated out as nonutility also.

| S | ACCOUNT NUMBER (g) | | |
|----------|---|------|--|
| EXPENSES | EXPENSES INCURRED (f) | es | |
| SZ | ACCOUNT NUMBER (e) | | |
| REVENUES | REVENUES GENERATED (d) | 9 | |
| | ACCOUNT NUMBER (c) | | |
| ASSETS | BOOK COST OF ASSETS (b) | 99 | |
| | BUSINESS OR SERVICE CONDUCTED (a) | None | |

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

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

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
 - -management, legal and accounting services
 - -computer services
 - -engineering & construction services
 - -repairing and servicing of equipment

- -material and supplies furnished
- -leasing of structures, land, and equipment
- -rental transactions
- -sale, purchase or transfer of various products

| NAME OF COMPANY OR RELATED PARTY (a) | DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b) CONTRACT OR AGREEMENT EFFECTIVE DATES (c) | | ANNU. (P)urchased (S)old (d) | AL CHARGES AMOUNT (e) |
|--|---|--------------------|------------------------------|------------------------|
| Peninsula Mgmt Inc. | Utility Management Services | 1/1/21 to 12/31/21 | (P) | 92,08 |
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YEAR OF REPORT December 31, 2021

North Peninsula Utilities Corporation

UTILITY NAME:

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

| | | "S". ll) supplemental | FAIR MARKET VALUE (f) | e9 |
|---|--|--|--|----------|
| | | sold or transferred. Lase with "P" and sale with L. ed. (column (c) - column (c ed. In space below or in a s ir market value. | GAIN OR LOSS (e) | ss |
| d Transfer of Assets | ons follow: | (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value. | NET BOOK VALUE (d) | м |
| Part II. Specific Instructions: Sale, Purchase and Transfer of Assets | The columnar instructions follow: | (a) Enter name of relat (b) Describe briefly the (c) Enter the total recei (d) Enter the net book (e) Enter the net profit (f) Enter the fair marke schedule, describe t | SALE OR PURCHASE PRICE (c) | 8 |
| Part II. Specific Instruc | ng 3. ets. | transactions to include: uipment id and structures curities tock dividends | DESCRIPTION OF ITEMS (b) | None |
| | Enter in this part all transactions relating to the purchase, sale, or transfer of assets. | Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans | NAME OF COMPANY OR RELATED PARTY (a) | |
| | _; | 7 | | |

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FINANCIAL SECTION

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December 31, 2021

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

| ACCT. | ACCOVINE NAME | REF. | PREVIOUS | CURRENT |
|------------|---|------|------------|---------------------------------------|
| NO. | ACCOUNT NAME | PAGE | YEAR | YEAR |
| (a) | (b) | (c) | (d) | (e) |
| 101-106 | UTILITY PLANT Utility Plant | F-7 | \$ 976,952 | \$ 982,503 |
| 108-110 | Less: Accumulated Depreciation and Amortization | F-8 | 699,468 | 698,658 |
| 100-110 | Less. Accumulated Depreciation and Amortization | 10 | 077,400 | 076,036 |
| | Net Plant | | \$\$ | \$283,845_ |
| 114-115 | Utility Plant Acquisition adjustment (Net) | F-7 | | |
| 116 * | Other Utility Plant Adjustments | | | |
| | Total Net Utility Plant | | \$\$ | \$283,845 |
| | OTHER PROPERTY AND INVESTMENTS | | ĺ | |
| 121 | Nonutility Property | F-9 | \$0 | \$0 |
| 122 | Less: Accumulated Depreciation and Amortization | | | |
| | Net Nonutility Property | | \$ 0 | \$ 0 |
| 123 | Investment in Associated Companies | F-10 | | |
| 124 | Utility Investments | F-10 | | |
| 125 | Other Investments | F-10 | | |
| 126-127 | Special Funds | F-10 | | |
| | Total Other Property & Investments | | \$0 | \$0 |
| 121 | CURRENT AND ACCRUED ASSETS | 1 | 0.000 | 16.354 |
| 131 132 | Cash Special Deposits | F-9 | \$8,060_ | \$16,354 |
| 133 | Other Special Deposits | F-9 | | |
| 134 | Working Funds | 1-9 | | : |
| 135 | Temporary Cash Investments | 1 | | |
| 141-144 | Accounts and Notes Receivable, Less Accumulated | | | : |
| ***** | Provision for Uncollectible Accounts | F-11 | 28,205 | 28,927 |
| 145 | Accounts Receivable from Associated Companies | F-12 | | 30,527 |
| 146 | Notes Receivable from Associated Companies | F-12 | · | |
| 151-153 | Material and Supplies | 1 | | · |
| 161 | Stores Expense | 1 | | · · · · · · · · · · · · · · · · · · · |
| 162 | Prepayments | 1 | | |
| 171 | Accrued Interest and Dividends Receivable | | | |
| 172 * | Rents Receivable | | | |
| 173 * | Accrued Utility Revenues | | | |
| 174 | Miscellaneous Current and Accrued Assets | F-12 | | |
| | Total Current and Accrued Assets | | \$36,265 | \$45,281_ |

^{*} Not Applicable for Class B Utilities

December 31, 2021

UTILITY NAME: North Peninsula Utilities Corporation

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

| ACCT. | | REF. | PREVIOUS | CURRENT |
|-------|--|------|-----------|-----------|
| NO. | ACCOUNT NAME | PAGE | YEAR | YEAR |
| (a) | (b) | (c) | (d) | (e) |
| | DEFERRED DEBITS | | | |
| 181 | Unamortized Debt Discount & Expense | F-13 | \$ | \$ |
| 182 | Extraordinary Property Losses | F-13 | | |
| 183 | Preliminary Survey & Investigation Charges | | | |
| 184 | Clearing Accounts | | | |
| 185 * | Temporary Facilities | | | |
| 186 | Miscellaneous Deferred Debits | F-14 | 61,777 | 30,888 |
| 187 * | Research & Development Expenditures | | | |
| 190 | Accumulated Deferred Income Taxes | | | |
| | | | | |
| | Total Deferred Debits | | \$61,777_ | \$30,888 |
| | TOTAL ASSETS AND OTHER DEBITS | | \$375,526 | \$360,014 |

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET The space below is provided for important notes regarding the balance sheet

December 31, 2021

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

| ACCT. | | REF. | PREVIOUS | CURRENT |
|-----------|---|-------|--------------|----------------|
| NO. | ACCOUNT NAME | PAGE | YEAR | YEAR |
| (a) | (b) | (c) | (d) | (e) |
| | EQUITY CAPITAL | | | |
| 201 | Common Stock Issued | F-15 | \$ 100 | \$ 100 |
| 204 | Preferred Stock Issued | F-15 | | |
| 202,205 * | Capital Stock Subscribed | | | |
| 203,206 * | Capital Stock Liability for Conversion | | | |
| 207 * | Premium on Capital Stock | | | |
| 209 * | Reduction in Par or Stated Value of Capital Stock | | | |
| 210 * | Gain on Resale or Cancellation of Reacquired | | | |
| | Capital Stock | | | |
| 211 | Other Paid - In Capital | | 400 | 400 |
| 212 | Discount On Capital Stock | | | |
| 213 | Capital Stock Expense | 1 | | |
| 214-215 | Retained Earnings | F-16 | (992,455) | (1,025,126) |
| 216 | Reacquired Capital Stock | | | |
| 218 | Proprietary Capital | 1 | | |
| | (Proprietorship and Partnership Only) | | | |
| | | | | |
| 1 | Total Equity Capital | | \$ (991,955) | \$ (1,024,626) |
| l | | | | |
| | LONG TERM DEBT | T | | |
| 221 | Bonds | F-15 | | 0 |
| 222 * | Reacquired Bonds | | | |
| 223 | Advances from Associated Companies | F-17 | | 0 |
| 224 | Other Long Term Debt | F-17 | 1,082,504 | 1,074,945 |
| | Total Long Term Debt | | \$ 1,082,504 | \$ 1,074,945 |
| | Total Bong Total Beof | | 1,002,504 | 1,074,545 |
| | CURRENT AND ACCRUED LIABILITIES | Î | | |
| 231 | Accounts Payable | 1 | 36,560 | 44,727 |
| 232 | Notes Payable | F-18 | 28,000 | 8,675 |
| 233 | Accounts Payable to Associated Companies | F-18 | 208,584 | 241,155 |
| 234 | Notes Payable to Associated Companies | F-18 | 0 | 0 |
| 235 | Customer Deposits | 1 | | |
| 236 | Accrued Taxes | W/S-3 | 11,138 | 14,464 |
| 237 | Accrued Interest | F-19 | | |
| 238 | Accrued Dividends | | | |
| 239 | Matured Long Term Debt | | | |
| 240 | Matured Interest | | | |
| 241 | Miscellaneous Current & Accrued Liabilities | F-20 | 0 | |
| | | | | |
| | | -6 | | |
| I | Total Current & Accrued Liabilities | | \$284,282 | \$ 309,021 |
| | | | | |

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

| ACCT. | | REF. | PREVIOUS | CURRENT |
|-------|---|------|------------|------------|
| NO. | ACCOUNT NAME | PAGE | YEAR | YEAR |
| (a) | (b) | (c) | (d) | (e) |
| | DEFERRED CREDITS | | · · · · · | (-) |
| 251 | Unamortized Premium On Debt | F-13 | \$ | |
| 252 | Advances For Construction | F-20 | · | T |
| 253 | Other Deferred Credits | F-21 | | |
| 255 | Accumulated Deferred Investment Tax Credits | | | |
| | Total Deferred Credits | | \$ | \$0 |
| | OPERATING RESERVES | | | |
| 261 | Property Insurance Reserve | | \$ | \$ |
| 262 | Injuries & Damages Reserve | | | |
| 263 | Pensions and Benefits Reserve | | | |
| 265 | Miscellaneous Operating Reserves | | | |
| | Total Operating Reserves | | \$0 | \$ |
| | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | |
| 271 | Contributions in Aid of Construction | F-22 | \$ 641,756 | \$ 641,756 |
| 272 | Accumulated Amortization of Contributions | | | |
| | in Aid of Construction | F-22 | (641,061) | (641,082) |
| | Total Net CIAC | | \$695_ | \$674 |
| | ACCUMULATED DEFERRED INCOME TAXES | | | |
| 281 | Accumulated Deferred Income Taxes - | | | |
| | Accelerated Depreciation | | \$ | \$ |
| 282 | Accumulated Deferred Income Taxes - | | | |
| | Liberalized Depreciation | | | |
| 283 | Accumulated Deferred Income Taxes - Other | | | |
| | Total Accumulated Deferred Income Tax | | \$0 | \$0 |
| | TOTAL EQUITY CAPITAL AND LIABILITIES | | \$375,526_ | \$360,014_ |

COMPARATIVE OPERATING STATEMENT

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | | PREVIOUS YEAR (d) | | CURRENT YEAR * (e) |
|---------------------|--|---------------------|-----|-------------------------|----|--------------------------|
| 400 | UTILITY OPERATING INCOME Operating Revenues | F-3(b) | \$ | 284,221 | \$ | 288,629 |
| 469, 530 | Less: Guaranteed Revenue and AFPI | F-3(b) | | 0 | - | 0 |
| | Net Operating Revenues | | \$ | 284,221 | \$ | 288,629 |
| 401 | Operating Expenses | F-3(b) | \$ | 237,668 | \$ | 228,992 |
| 403 | Depreciation Expense: Less: Amortization of CIAC | F-3(b) F-22 | \$ | 10,752 | \$ | 9,098 21 |
| | Net Depreciation Expense | | s | 10,731 | \$ | 9,077 |
| 406 | Amortization of Utility Plant Acquisition Adjustment | F-3(b) | | | T | 0 |
| 407 | Amortization Expense (Other than CIAC) | F-3(b) | - | | = | 0 |
| 408 | Taxes Other Than Income | W/S-3 | | 17,469 | | 17,443 |
| 409 | Current Income Taxes | W/S-3 | | | | 0 |
| 410.1 | Deferred Federal Income Taxes | W/S-3 | | | | 0 |
| 410.11 | Deferred State Income Taxes | W/S-3 | | | | 0 |
| 411.1 | Provision for Deferred Income Taxes - Credit | W/S-3 | | | | 0 |
| 412.1 | Investment Tax Credits Deferred to Future Periods | W/S-3 | | | | 0 |
| 412.11 | Investment Tax Credits Restored to Operating Income | W/S-3 | | | | 0 |
| | Utility Operating Expenses | | \$ | 265,868 | \$ | 255,512 |
| | Net Utility Operating Income | | \$ | 18,353 | \$ | 33,117 |
| 469, 530 | Add Back: Guaranteed Revenue and AFPI | F-3(b) | | | | 0 |
| 413 | Income From Utility Plant Leased to Others | | | | | 0 |
| 414 | Gains (losses) From Disposition of Utility Property | | | | | 0 |
| 420 | Allowance for Funds Used During Construction | | | | | 0 |
| Total Utility | Operating Income [Enter here and on Page F-3(c)] | | \s_ | 18,353 | \$ | 33,117 |

^{*} For each account, Column e should agree with Columns f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

| WATER SCHEDULE W-3 * (f) | WASTEWATER SCHEDULE S-3 * (g) | OTHER THAN REPORTING SYSTEMS (h) |
|--------------------------------------|--------------------------------------|---|
| \$0 | \$ 288,629 | \$ |
| \$0 | \$8 | \$ |
| \$ 0 | \$ 228,992 | \$ |
| 0 | 9,098 | |
| \$0 | \$9,077_ | so |
| 0 0 0 0 0 0 0 0 | 0 0 17,443 0 0 0 0 | |
| \$0 | \$\$ | \$0_ |
| \$0 | \$33,117_ | \$0 |
| 0 0 0 | 0 0 0 | |
| \$0 | \$33,117 | \$0 |

^{*} Total of Schedules W-3 / S-3 for all rate groups.

December 31, 2021

COMPARATIVE OPERATING STATEMENT (Cont'd)

| ACCT. NO. | ACCOUNT NAME | REF. | PREVIOUS YEAR | CURRENT YEAR |
|---------------|---|------|------------------|-----------------|
| (a) | (b) | (c) | (d) | (e) |
| Total Utility | | | \$18,353_ | \$33,117 |
| | OTHER INCOME AND DEDUCTIONS | | | |
| 415 | Revenues-Merchandising, Jobbing, and | | | |
| | Contract Deductions | | \$0_ | \$ |
| 416 | Costs & Expenses of Merchandising | | | |
| | Jobbing, and Contract Work | | | |
| 419 | Interest and Dividend Income | | | |
| 421 | Nonutility Income | | l —— | |
| 426 | Miscellaneous Nonutility Expenses | | | |
| | Total Other Income and Deductions | | so | \$0 |
| | TAXES APPLICABLE TO OTHER INCOME | | | |
| 408.2 | Taxes Other Than Income | | \$ | \$ |
| 409.2 | Income Taxes | | | |
| 410.2 | Provision for Deferred Income Taxes | | | |
| 411.2 | Provision for Deferred Income Taxes - Credit | | | |
| 412.2 | Investment Tax Credits - Net | | | |
| 412.3 | Investment Tax Credits Restored to Operating Income | | | |
| | Total Taxes Applicable To Other Incom | ie | \$0 | \$0 |
| | INTEREST EXPENSE | | | |
| 427 | Interest Expense | F-19 | \$58,882 | \$65,788 |
| 428 | Amortization of Debt Discount & Expense | F-13 | | |
| 429 | Amortization of Premium on Debt | F-13 | | |
| | Total Interest Expense | | \$58,882_ | \$65,788 |
| | EXTRAORDINARY ITEMS | | Î | 1 |
| 433 | Extraordinary Income | | \$ | \$ |
| 434 | Extraordinary Deductions | | × | |
| 409.3 | Income Taxes, Extraordinary Items | | | |
| | Total Extraordinary Items | | \$0 | \$0 |
| | NET INCOME | | \$(40,529) | \$(32,671) |

| Explain Extraordinary Incon | ne: | | |
|-----------------------------|-----|--|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

December 31, 2021

SCHEDULE OF YEAR END RATE BASE

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | WATER UTILITY (d) | WASTEWATER UTILITY (e) |
|---------------------|--|---------------------|-------------------------|------------------------------|
| 101 | Utility Plant In Service | F-7 | \$ | 982,503 |
| | Less: | | | |
| | Nonused and Useful Plant (1) | | | |
| 108 | Accumulated Depreciation | F-8 | (| 698,658 |
| 110 | Accumulated Amortization | F-8 | (| 0 |
| 271 | Contributions in Aid of Construction | F-22 | (| 641,756 |
| 252 | Advances for Construction | F-20 | | |
| | Subtotal | | \$ | (357,911) |
| | Add: | T | | |
| 272 | Accumulated Amortization of | | | |
| | Contributions in Aid of Construction | F-22 | (| 641,082 |
| | Subtotal | | \$ | \$ \$ 83,171 |
| | Plus or Minus: | | | |
| 114 | Acquisition Adjustments (2) | F-7 | (| 0 |
| 115 | Accumulated Amortization of | | | |
| | Acquisition Adjustments (2) | F-7 | | 0 |
| | Working Capital Allowance (3) | | | 28,624 |
| | Other (Specify): | | | |
| | 9 | | - | - |
| | (\ <u>\</u> | | (V= | |
| | N | | | |
| | RATE BASE | | \$ | \$ 311,795 |
| | NET UTILITY OPERATING INCOME | | \$ | 33,117 |
| ACI | HIEVED RATE OF RETURN (Operating Income / Rate | e Base) | 0.009 | 10.62% |

NOTES:

UTILITY NAME:

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

December 31, 2021

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

| CLASS OF CAPITAL (a) | DOLLAR AMOUNT (2) (b) | PERCENTAGE OF CAPITAL (c) | ACTUAL COST RATES (3) (d) | WEIGHTED COST (c x d) (e) |
|--|-----------------------------|---|---------------------------------|--|
| Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain) | \$0 | 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% | | 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% |
| Total | \$0 | 0.00% | | 0.00% |

| (1) | (1) If the utility's capital structure is not used, explain which capital structure is used. | | | | | |
|-----|---|--|--|--|--|--|
| | | | | | | |
| (2) | Should equal amounts on Schedule F-6, Column (g). | | | | | |
| (3) | Mid-point of the last authorized Return On Equity or current leverage formula if none has been established. | | | | | |
| | Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates. | | | | | |

APPROVED RETURN ON EQUITY

| Current Commission Return on Equity: | N/A | |
|--|--------------------------------|--|
| Commission order approving Return on Equity: | ORDER NO. PSC-2019-0461-PAA-SU | |

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

| Current Commission Approved AFUDC rate: | N/A | |
|---|-----|--|
| Commission order approving AFUDC rate: | N/A | |

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

YEAR OF REPORT December 31, 2021

North Peninsula Utilities Corporation

UTILITY NAME:

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

| 39 | | | |
|--|--|--|-------|
| | CAPITAL STRUCTURE (g) | 99 | 8 |
| CEEDING | OTHER (1) ADJUSTMENTS PRO RATA (f) | 69 | 0 ** |
| HE LAST KATE PRO | OTHER (1) ADJUSTMENTS SPECIFIC (6) | \$ | \$ |
| CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING | NON- JURISDICTIONAL ADJUSTMENTS (d) | 69 | 8 |
| ITH THE METHOD | NON-UTILITY ADJUSTMENTS (c) | S . | 8 |
| CONSISTENT W | PER BOOK BALANCE (b) | S9 | 8 |
| | CLASS OF CAPITAL (a) | Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain) | Total |

| (e) and (f); | | | | | |
|--|------|--|--|--|--|
| (1) Explain below all adjustments made in Columns (e) and (f): | NONE | | | | |

North Peninsula Utilities Corporation

UTILITY PLANT ACCOUNTS 101 - 106

UTILITY NAME:

| ACCT. NO. (a) | DESCRIPTION (b) | WATER (c) | WASTEWATER (d) | OTHER THAN REPORTING SYSTEMS (e) | TOTAL (f) |
|---------------------|--|--------------|-------------------|----------------------------------|--------------|
| 101 | Plant Accounts: Utility Plant In Service Utility Plant Leased to Other | \$0 | \$982,503_ | \$ | \$0 |
| 103 | Property Held for Future Use | | | | 0 |
| 104 | Utility Plant Purchased or Sold | | | | 0 |
| 105 | Construction Work in Progress | | | | 0 |
| 106 | Completed Construction Not Classified | | | | 0 |
| | Total Utility Plant | \$0 | \$982,503 | \$0 | \$982,503 |

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

| ACCT. NO. (a) | DESCRIPTION (b) | WATER (c) | WASTEWATER (d) | OTHER THAN REPORTING SYSTEMS (e) | TOTAL (f) |
|--------------------------------|-----------------------------|--------------|-------------------|---|---------------|
| 114 | Acquisition Adjustment | \$ | \$ | \$ | \$0 0 0 |
| Total Pl | ant Acquisition Adjustments | \$0 | \$0_ | \$0 | \$ |
| 115 | Accumulated Amortization | \$ | \$ | \$ | \$0 0 |
| Total Accumulated Amortization | | \$0_ | \$0 | \$0 | \$0 |
| Net Acc | quisition Adjustments | \$0 | \$0 | s <u>0</u> | \$ |

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

| DESCRIPTION (a) | WATI (b) | ER | WAS | STEWATER (c) | OTHER THA REPORTING SYSTEMS (d) | | TOTAL (e) |
|--|-------------|----------|--------|-----------------|--|-------------------|-----------------------------------|
| ACCUMULATED DEPRECIATION Account 108 Balance first of year | \$ | 0 | \$ | 699,468 | \$ | | \$ 699,468 |
| Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify): | \$ | 0 | \$ | 9,098 | \$ | _ | \$ 9,098 0 0 0 0 0 |
| Salvage Other Credits (Specify): | | | _ | | s | _ | 0 0 |
| Total Credits Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify): | \$ | 0 | \$ | 9,098 | \$ | 0 — — | \$ 9,098 9,908 0 0 0 |
| Total Debits | \$ | 0 | \$ | 9,908 | \$ | 0 | \$ 9,908 |
| Balance end of year | \$ | 0 | s | 698,658 | \$ | 0_ | \$ 698,658 |
| ACCUMULATED AMORTIZATION Account 110 Balance first of year | \$ | | \$ | | \$ | | \$ 0 |
| Credit during year: Accruals charged to: Account 110.2 (3) Other Accounts (specify): | \$ | | \$ | | \$ | _ 1 _ 2 _ 2 | \$0 0 0 |
| Total credits Debits during year: Book cost of plant retired Other debits (specify): | \$ | 0 | \$ | 0 | \$ | 0 — 1 — 2 | \$ 0 0 0 0 |
| Total Debits | \$ | 0 | \$ | 0 | \$ | 0 | \$ 0 |
| Balance end of year | \$ | <u> </u> | \$ | 0 | \$ | 0 | \$0 |

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

December 31, 2021

REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

| | EXPENSE | CHARGED OFF DURING YEAR | | |
|--|--------------------------------|----------------------------|---------------|--|
| DESCRIPTION OF CASE (DOCKET NO.) (a) | INCURRED DURING YEAR (b) | ACCT. (d) | AMOUNT (e) | |
| N/A | \$ | | \$ | |
| Total | \$0 | | \$0 | |

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

| DESCRIPTION (a) | BEGINNING YEAR (b) | ADDITIONS (c) | REDUCTIONS (d) | ENDING YEAR BALANCE (e) |
|---------------------------|--------------------------|------------------|----------------|-------------------------------|
| N/A | \$ | \$ | \$ | \$0 |
| Total Nonutility Property | \$0 | \$0 | \$0 | \$0 |

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

| DESCRIPTION OF SPECIAL DEPOSITS (a) | YEAR END BOOK COST (b) |
|---------------------------------------|------------------------------|
| SPECIAL DEPOSITS (Account 132): N/A | \$ |
| Total Special Deposits | \$0 |
| OTHER SPECIAL DEPOSITS (Account 133): | \$ |
| Total Other Special Deposits | \$0 |

December 31, 2021

INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

| DESCRIPTION OF SECURITY OR SPECIAL FUND (a) | FACE OR PAR VALUE (b) | YEAR END BOOK COST (c) |
|--|-----------------------------|------------------------------|
| INVESTMENT IN ASSOCIATED COMPANIES (Account 123): N/A | \$ | \$ |
| Total Investment in Associated Companies | | \$0 |
| UTILITY INVESTMENTS (Account 124): N/A | \$ | \$ |
| Total Utility Investment | | \$0 |
| OTHER INVESTMENTS (Account 125): N/A | \$ | \$ |
| Total Other Investment | | \$0 |
| SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: A N/A | ccount 127): | \$ |
| Total Special Funds | | \$0_ |

ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

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

| Amounts inc | DESCRIPTION (a) | d be fisted marvidually. | TOTAL (b) |
|--|------------------------------|--------------------------|--------------|
| CUSTOMER ACCOUNTS RECEIVABI Manual A/R Balance | | \$\$ | (6) |
| Total Customer Accounts Recei | ivable | | \$ 28,927 |
| OTHER ACCOUNTS RECEIVABLE (A | Account 142): | \$ | |
| Total Other Accounts Receivab | le | | \$ 0 |
| NOTES RECEIVABLE (Account 144): | | \$ | |
| Total Notes Receivable | | | \$ 0 |
| Total Accounts and Notes Receivable | | | \$ 28,927 |
| ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account and a provision for uncollectibles for accounts previous accounts account account accounts account | current year | \$ \$ | |
| Total Additions Deduct accounts written off during year Utility Accounts Others | ar: | \$ 0 | |
| Total accounts written off | | \$ 0 | |
| Balance end of year | | | \$ 0 |
| TOTAL ACCOUN | NTS AND NOTES RECEIVABLE - 1 | NET | \$ 28,927 |

December 31, 2021

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

| DESCRIPTION (a) | TOTAL (b) |
|-----------------|-----------|
| NONE | \$ |
| Total | \$0 |

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

| DESCRIPTION (a) | INTEREST RATE (b) | TOTAL (c) |
|-----------------|-------------------------|--------------|
| | % | |
| Total | | \$0 |

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

| DESCRIPTION - Provide itemized listing (a) | BALANCE END OF YEAR (b) |
|---|-------------------------------|
| NONE | \$ |
| Total Miscellaneous Current and Accrued Liabilities | \$0 |

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 181 AND 251

Report the net discount and expense or premium separately for each security issue.

| DESCRIPTION (a) | AMOUNT WRITTEN OFF DURING YEAR (b) | YEAR END BALANCE (c) |
|--|------------------------------------|----------------------------|
| UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE | \$ | \$ |
| Total Unamortized Debt Discount and Expense | \$ | \$0 |
| UNAMORTIZED PREMIUM ON DEBT (Account 251): NONE | \$ | \$ |
| Total Unamortized Premium on Debt | \$0 | \$0 |

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

| DESCRIPTION (a) | TOTAL (b) |
|-------------------------------------|--------------|
| NONE | \$ |
| Total Extraordinary Property Losses | \$0 |

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

| DESCRIPTION - Provide itemized listing (a) | AMOUNT WRITTEN OFF DURING YEAR (b) | YEAR END BALANCE (c) |
|--|------------------------------------|----------------------------|
| DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1) 2018/19 Rate Case | \$884 | \$ |
| Total Deferred Rate Case Expense | \$884 | \$883_ |
| OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): Cur DEP STP Permit Rehab Plant #3 Blower Current Complete STP Upgrade Service Territory Expansion | 30,005 | \$ 0 0 0 30,005 |
| Total Other Deferred Debits | \$30,005 | \$30,005 |
| REGULATORY ASSETS (Class A Utilities: Account. 186.3): NONE | \$ | \$ |
| Total Regulatory Assets | \$0 | \$0 |
| TOTAL MISCELLANEOUS DEFERRED DEBITS | \$30,889 | \$30,888 |

CAPITAL STOCK ACCOUNTS 201 AND 204*

| DESCRIPTION (a) | RATE (b) | TOTAL (c) |
|---|-------------|----------------------|
| COMMON 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 | | 100 100 \$ 100 |
| 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 | % | \$ |

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

| DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) | IN ANNUAL RATE | TEREST FIXED OR VARIABLE * | PRINCIPAL AMOUNT PER BALANCE SHEET |
|--|----------------------|----------------------------------|------------------------------------|
| (a) | (b) | (c) | (d) |
| | | | \$ |
| Total | | | \$0 |

^{*} For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

2. Show separately the state and federal income tax effect of items shown in Account No. 439.

| ACCT. NO. (a) | DESCRIPTION (b) | | AMOUNTS (c) |
|---------------------|---|----------|----------------|
| 215 | Unappropriated Retained Earnings: Balance Beginning of Year | \$ | (992,455) |
| 439 | Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: | \$ | (992,433) |
| | Total Credits: | \$ | 0 |
| | Debits: | \$_ _ | |
| | Total Debits: | \$ | 0 |
| 435 | Balance Transferred from Income | \$ | (32,671) |
| 436 | Appropriations of Retained Earnings: | _ | |
| | Total Appropriations of Retained Earnings | \$ | 0 |
| 437 438 | Dividends Declared: Preferred Stock Dividends Declared Common Stock Dividends Declared | - | |
| | Total Dividends Declared | \$ | 0 |
| 215 | Year end Balance | \$ | (1,025,126) |
| 214 | Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): | _ | |
| 214 | Total Appropriated Retained Earnings | \$_ | 0_ |
| Total Re | tained Earnings | \$_ | (1,025,126) |
| Notes to | Statement of Retained Earnings: | | |

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

| DESCRIPTION (a) | TOTAL (b) |
|-----------------|--------------|
| NONE | \$ |
| | |
| | |
| | |
| Total | \$0 |

OTHER LONG-TERM DEBT ACCOUNT 224

| | IN | TEREST | PRINCIPAL |
|--|-------------------------|------------|---------------|
| DESCRIPTION OF OBLIGATION | ANNUAL | FIXED OR | AMOUNT PER |
| (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) | RATE | VARIABLE * | BALANCE SHEET |
| (a) | (b) | (c) | (d) |
| Intercoastal 0447 | 6.00 % | Fixed | \$ 860,854 |
| PNC 4608 | $\frac{-0.00}{11.00}$ % | | 12,460 |
| PNC 5718 | $\frac{11.00}{15.49}\%$ | | 7,554 |
| Seacoast/Floridian 7000 | $\frac{15.00}{6.00}$ % | | 75,000 |
| Intercoastal 4301 | 5.25 % | | 119,077 |
| | % | | |
| | | | |
| | % | | |
| | 9/0 | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | % | | |
| | | · | |
| | | | |
| Total | | | \$1,074,945 |
| Total | | | |

^{*} For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

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NOTES PAYABLE ACCOUNTS 232 AND 234

| | IN | ITEREST | PRINCIPAL |
|--|-------------------------------|------------|---------------|
| DESCRIPTION OF OBLIGATION | ANNUAL | FIXED OR | AMOUNT PER |
| (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) | RATE | VARIABLE * | BALANCE SHEET |
| (a) | (b) | (c) | (d) |
| NOTES PAYABLE (Account 232): Notes Payable | % ——% ——% ——% ——% | | \$8,675 |
| Total Account 232 | | | \$8,675 |
| NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE | | | \$ |
| Total Account 234 | | | \$0 |

^{*} For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

| DESCRIPTION (a) | TOTAL (b) |
|---|-----------|
| A/P Balance At this time Net of various small accounts | \$\$ |
| | |
| | |
| | |
| Total | \$241,155 |

YEAR OF REPORT December 31, 2021

UTILITY NAME: North Peninsula Utilities Corporation

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

| | | INTE | INTEREST ACCRUED | | |
|---|----------------|--------------|------------------|---|--|
| | BALANCE | D | DURING YEAR | INTEREST | |
| DESCRIPTION | BEGINNING | ACCT. | | PAID DURING | BALANCE END |
| OF DEBIT (a) | OF YEAR (b) | DEBIT (c) | AMOUNT (d) | YEAR (e) | OF YEAR (f) |
| ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt Intercoastal 0447 | €9 | | \$ 52,799 | \$ 52,799 | €9 |
| Floridian 7000 | | | 4,563 | 4,563 | |
| PNC 4608/PNC 5718 | | | 2,320 | 2,320 | |
| Intercoastal 4301 | | | 6,106 | 6,106 | |
| Total Account 237.1 | 0 | | \$ 65,788 | \$ 65,788 | 0 |
| | | | | | |
| ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities | so | 427 | 64 | | 89 |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Account 237.2 | 8 | | \$ 0 | 8 | 0 |
| Total Account 237 (1) | 8 0 | | \$ 65,788 | \$ 65,788 | 0 8 |
| INTEREST EXPENSED: Total accrual Account 237 | | 237 | \$ 65,788 | (1) Must agree to F- | (1) Must agree to F-2 (a), Beginning and |
| Less Capitalized Interest Portion of AFUDC: | | | | Ending Balance | Ending Balance of Accrued Interest. |
| | | | | 46 (0) | |
| | | | Î | (2) Must agree to F-3 (c), Current Year Interest Expense | 3 (c), Current tense |
| Net Interest Expensed to Account No. 427 (2) | | | \$ 65,788 | | |
| | | | | | |

YEAR OF REPORT December 31, 2021

UTILITY NAME:

North Peninsula Utilities Corporation

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES **ACCOUNT 241**

| | BALANCE END |
|---|-------------|
| DESCRIPTION - Provide itemized listing | OF YEAR |
| (a) | (p) |
| NONE | 89 |
| | |
| | |
| | |
| | |
| Total Miscellaneous Current and Accrued Liabilities | 8 |

ADVANCES FOR CONSTRUCTION

ACCUITINT 252

| , | | E END | AR | | 000000000 | |
|-------------|---------|-------------|-----------------|-----|-----------|-------|
| | | BALANCE END | OF YE | (£) | θ | 89 |
| | | | CREDITS | (e) | 8 | 8 |
| | DEBITS | | AMOUNT | (p) | ₩ | 0 |
| | | ACCT. | DEBIT | (c) | | |
| ACCOUNT 252 | BALANCE | BEGINNING | OF YEAR | (b) | ₩ | 0 8 |
| | | | NAME OF PAYOR * | (a) | NONE | Total |

^{*} Report advances separately by reporting group, designating water or wastewater in column (a).

December 31, 2021

OTHER DEFERRED CREDITS ACCOUNT 253

| DESCRIPTION - Provide itemized listing (a) | AMOUNT WRITTEN OFF DURING YEAR (b) | YEAR END BALANCE (c) |
|--|------------------------------------|----------------------------|
| REGULATORY LIABILITIES (Class A Utilities: Account 253.1): NONE | \$ | \$ |
| Total Regulatory Liabilities | \$ | \$ |
| OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): NONE | \$ | \$ |
| Total Other Deferred Liabilities | \$ | \$ |
| TOTAL OTHER DEFERRED CREDITS | \$ | \$ |

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

| DESCRIPTION (a) | WATER (W-7) (b) | WASTEWATER (S-7) (c) | W & WW OTHER THAN SYSTEM REPORTING (d) | TOTAL (e) |
|---|-----------------------|----------------------------|---|--------------|
| Balance first of year | \$0 | \$641,756_ | \$ | \$641,756 |
| Add credits during year: | \$0 | \$ <u>0</u> _ | \$ | \$0 |
| Less debit charged during the year | so_ | \$0 | \$ | \$0 |
| Total Contribution In Aid of Construction | \$0 | \$641,756 | \$0 | \$641,756 |

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

| DESCRIPTION (a) | WATER (W-8(a)) (b) | WASTEWATER (S-8(a)) (c) | W & WW OTHER THAN SYSTEM REPORTING (d) | TOTAL (e) |
|--|--------------------------|-------------------------------|---|--------------|
| Balance first of year | \$0 | \$641,061_ | \$ | \$641,061_ |
| Debits during the year: | \$0 | \$21_ | \$ | \$21 |
| Credits during the year | \$0 | \$0 | \$ | \$0_ |
| Total Accumulated Amortization of Contributions In Aid of Construction | \$0 | \$641,082_ | \$0 | \$641,082 |

December 31, 2021

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

| ١. | The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. |
|----|---|
| | The reconciliation shall be submitted even though there is no taxable income for the year. |
| | Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals. |

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

| DECCRIPTION | DEE NO | ANGLINE |
|--|----------|------------|
| DESCRIPTION | REF. NO. | AMOUNT |
| (a) | (b) | (c) |
| Net income for the year | F-3(c) | \$(32,671) |
| Reconciling items for the year: Taxable income not reported on books: NONE NONE | | |
| Deductions recorded on books not deducted for return: NONE | | |
| Income recorded on books not included in return: NONE | | |
| Deduction on return not charged against book income: NONE | | |
| Federal tax net income | | \$(32,671) |
| Computation of tax: | | |

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WATER OPERATION SECTION

North Peninsula Utilities Corporation is a Wastewater Only Utility and all Water Schedules are omitted.

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WASTEWATER OPERATION SECTION

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North Peninsula Utilities Corporation

December 31, 2021

WASTEWATER LISTING OF SYSTEM GROUPS

| List below the name of each reporting system and its certificate number. Those s under the same tariff should be assigned a group number. Each individual system should be assigned its own group number. The wastewater financial schedules (S-2 through S-10) should be filed for the group number asstewater engineering schedules (S-11 through S-13) must be filed for each All of the following wastewater pages (S-2 through S-13) should be completed for by group number. | n which has not been conso oup in total. n system in the group. | olidated |
|---|---|-----------------|
| SYSTEM NAME / COUNTY | CERTIFICATE NUMBER | GROUP NUMBER |
| North Peninsula Utilities Corporation | 249 S | |
| | : | |
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| · | : <u></u> | 1 <u>4</u> |
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| - | 1 | - |
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UTILITY NAME:

North Peninsula Utilities Corporation

SYSTEM NAME / COUNTY:

Volusia

SCHEDULE OF YEAR END WASTEWATER RATE BASE

| ACCT. NO. (a) | ACCOUNT NAME (b) | REFERENCE PAGE (c) | | TEWATER UTILITY (d) |
|---------------------|---|--------------------------|-----|---------------------------|
| 101 | Utility Plant In Service | S-4(a) | s | 982,503 |
| | Less: Nonused and Useful Plant (1) | | | |
| 108 | Accumulated Depreciation | S-6(b) | | 698,658 |
| 110 | Accumulated Amortization | F-8 | 3 - | 0 |
| 271 | Contributions in Aid of Construction | S-7 | | 641,756 |
| 252 | Advances for Construction | F-20 | | |
| | Subtotal | | \$ | (357,911) |
| 272 | Add: Accumulated Amortization of Contributions in Aid of Construction | S-8(a) | \$ | 641,082 |
| 9 | Subtotal | | s | 283,171 |
| 114 | Plus or Minus: Acquisition Adjustments (2) | F-7 | İ | |
| 115 | Accumulated Amortization of Acquisition Adjustments (2) | F-7 | - | |
| 113 | Working Capital Allowance (3) | 1-7 | - | 28,624 |
| | Other (Specify): | | - | 20,024 |
| | Other (uponly). | | = | |
| | WASTEWATER RATE BASE | | \$ | 311,795 |
| WAST | EWATER OPERATING INCOME | S-3 | \$ | 33,117 |
| ACHII | EVED RATE OF RETURN (Wastewater Operating Income / Waste | water Rate Base) | _ | 10.62% |

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

SYSTEM NAME / COUNTY: Volusia

WASTEWATER OPERATING STATEMENT

| ACCT. NO. (a) | ACCOUNT NAME (b) | REFERENCE PAGE (c) | WASTEWATER UTILITY (d) |
|--|---|--------------------------|------------------------------|
| UTI | LITY OPERATING INCOME | | |
| 400 | Operating Revenues | S-9(a) | \$ 288,629 |
| 530 | Less: Guaranteed Revenue (and AFPI) | S-9(a) | 0 |
| | Net Operating Revenues | | \$8 |
| 401 | Operating Expenses | S-10(a) | \$ 228,992 |
| 403 | Depreciation Expense Less: Amortization of CIAC | S-6(a) S-8(a) | 9,098 |
| | Net Depreciation Expense | | \$ 9,077 |
| 406 | Amortization of Utility Plant Acquisition Adjustment | F-7 | |
| 407 | Amortization Expense (Other than CIAC) | F-8 | 0 |
| 408.10 408.11 408.12 408.13 | Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses | | 12,860 4,583 |
| 408 409.1 410.10 410.11 411.10 412.10 | Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods | | \$ 17,443 |
| 412.11 | Investment Tax Credits Restored to Operating Income | | |
| | Utility Operating Expenses | | \$255,512_ |
| | Utility Operating Income | | \$33,117 |
| | Add Back: | | |
| 530 | Guaranteed Revenue (and AFPI) | S-9(a) | \$0 |
| 413 | Income From Utility Plant Leased to Others | | |
| 414 | Gains (losses) From Disposition of Utility Property | | |
| 420 | Allowance for Funds Used During Construction | | |
| | Total Utility Operating Income | | \$33,117 |

YEAR OF REPORT December 31, 2021

North Peninsula Utilities Corporation

UTILITY NAME:

SYSTEM NAME / COUNTY:

Volusia

WASTEWATER UTILITY PLANT ACCOUNTS

| ACCT | | PREVIOUS | | | CURRENT |
|------|--------------------------------------|------------|-----------|-------------|------------|
| NO. | ACCOUNT NAME | YEAR | ADDITIONS | RETIREMENTS | YEAR |
| (a) | (p) | (3) | (p) | (e) | (J) |
| 351 | Organization | 0 \$ | | 69 | O S |
| 352 | Franchises | 6,310 | | | 6,310 |
| 353 | Land and Land Rights | 46,800 | | | 46,800 |
| 354 | Structures and Improvements | 152,378 | | | 152,378 |
| 355 | Power Generation Equipment | 0 | | | 0 |
| 360 | Collection Sewers - Force | 296,865 | | | 296,865 |
| 361 | Collection Sewers - Gravity | 5,379 | | | 5,379 |
| 362 | Special Collecting Structures | 0 | | | 0 |
| 363 | Services to Customers | 30,436 | | | 30,436 |
| 364 | Flow Measuring Devices | 4,276 | | | 4,276 |
| 365 | Flow Measuring Installations | 0 | | | 0 |
| 366 | Reuse Services | 0 | | | 0 |
| 367 | Reuse Meters and Meter Installations | 0 | | | 0 |
| 370 | Receiving Wells | 14,044 | | | 14,044 |
| 371 | Pumping Equipment | 49,096 | 8,997 | 6,748 | 51,345 |
| 374 | Reuse Distribution Reservoirs | 0 | | | 0 |
| 375 | Reuse Transmission and | | | | |
| | Distribution System | 0 | | | 0 |
| 380 | Treatment and Disposal Equipment | 371,368 | 13,210 | 806'6 | 374,670 |
| 381 | Plant Sewers | 0 | | | 0 |
| 382 | Outfall Sewer Lines | 0 | | | 0 |
| 389 | Other Plant Miscellaneous Equipment | 0 | | | 0 |
| 390 | Office Furniture and Equipment | 0 | | | 0 |
| 391 | Transportation Equipment | 0 | | | 0 |
| 392 | Stores Equipment | 0 | | | 0 |
| 393 | Tools, Shop and Garage Equipment | 0 | | | 0 |
| 394 | Laboratory Equipment | 0 | | | 0 |
| 395 | Power Operated Equipment | 0 | | | 0 |
| 396 | Communication Equipment | 0 | | | 0 |
| 397 | Miscellaneous Equipment | 0 | | | 0 |
| 398 | Other Tangible Plant | 0 | | | 0 |
| | Total Wastewater Plant | \$ 976,952 | \$ 22,207 | \$ 16,656 | \$ 982,503 |
| , | | | | | |

Any adjustments made to reclassify property from one account to another must be footnoted.

Accounts Adjusted to account for FPSC ORDER NO. PSC-2019-0461-PAA-SU.

S-4(a)

GROUP NOTE:

YEAR OF REPORT December 31, 2021

North Peninsula Utilities Corporation

UTILITY NAME:

Volusia SYSTEM NAME / COUNTY:

WASTEWATER UTILITY PLANT MATRIX

| | | , | | | | | , | r |
|-----------|--------------------------------------|------------|------------|-----------|--------------|------------|--------------|---------|
| | | Ţ. | 7: | 7 | † | PECTATMEN | PECTATMED | • |
| | | | | SYSTEM | TREATMENT | WASTEWATER | WASTEWATER | |
| ACCT. | | INTANGIBLE | COLLECTION | PUMPING | AND | TREATMENT | DISTRIBUTION | GENERAL |
| NO. | ACCOUNT NAME | PLANT | PLANT | PLANT | DISPOSAL | PLANT | PLANT | PLANT |
| (B) | (p) | (g) | (h) | (1) | Θ | (9) | (i) | (K) |
| 351 Orga | Organization | S | | | | | | |
| 352 Fran | Franchises | 6,310 | | | | | | |
| 353 Lanc | Land and Land Rights | | | | 46,800 | | | |
| 354 Strue | Structures and Improvements | | | | 152,378 | | | 8 19 |
| 355 Pow | Power Generation Equipment | | | | | | | |
| 360 Coll | Collection Sewers - Force | | 296,865 | | | | | |
| 361 Coll | Collection Sewers - Gravity | | 5,379 | | | | | |
| 362 Spec | Special Collecting Structures | | | | | | | |
| 363 Serv | Services to Customers | | 30,436 | | | | | |
| 364 Flow | Flow Measuring Devices | | 4,276 | | | | | |
| 365 Flow | Flow Measuring Installations | | | | | | | |
| 366 Reus | Reuse Services | | | | | | | |
| 367 Reu | Reuse Meters and Meter Installations | | | | | | | |
| 370 Rec | Receiving Wells | | | 14,044 | | | | |
| 371 Pum | Pumping Equipment | | | 51,345 | | | | |
| 374 Reus | Reuse Distribution Reservoirs | | | | | | | |
| 375 Reu | Reuse Transmission and | | | | | | | |
| Dist | Distribution System | | | | | | | |
| 380 Trea | Treatment and Disposal Equipment | | | | 374,670 | | | |
| 381 Plan | Plant Sewers | | | | | | | |
| 382 Outf | Outfall Sewer Lines | | | | | | | |
| 389 Othe | Other Plant Miscellaneous Equipment | | | | | | | |
| 390 Offi | Office Furniture and Equipment | | | | | | | |
| 391 Tran | Transportation Equipment | | | | | | | |
| 392 Stor | Stores Equipment | | | | | | | |
| 393 Tool | Tools, Shop and Garage Equipment | | | | | | | |
| 394 Lab | Laboratory Equipment | | | | | | | |
| 395 Pow | Power Operated Equipment | | | | | | | |
| 396 Соп | Communication Equipment | | | | | | | |
| 397 Misc | Miscellaneous Equipment | | | | | | | |
| 398 Othe | Other Tangible Plant | | | | | | | |
| Tota | Total Wastewater Plant | \$ 6,310 | \$ 336,956 | \$ 65,389 | \$ 573,848 | 0 | 6 | €9 |
| | | | | | | | | |

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

| UTILITY NAME: | North Peninsula Utilities Corporation |
|---------------|--|
| | TOTAL TELEBRAN CHARACTER CO. POTENTION |

SYSTEM NAME / COUNTY: Volusia

BASIS FOR WASTEWATER DEPRECIATION CHARGES

| ACCT. NO. (a) | ACCOUNT NAME (b) | AVERAGE SERVICE LIFE IN YEARS (c) | AVERAGE NET SALVAGE IN PERCENT (d) | DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e) |
|---------------------|--------------------------------------|--|------------------------------------|---|
| 354 | Structures and Improvements | 32 | | 3.13% |
| 355 | Power Generation Equipment | - | | |
| 360 | Collection Sewers - Force | 30 | | 3.33% |
| 361 | Collection Sewers - Gravity | 45 | | 2.22% |
| 362 | Special Collecting Structures | | | |
| 363 | Services to Customers | 38 | | 2.63% |
| 364 | Flow Measuring Devices | 5 | | 20.00% |
| 365 | Flow Measuring Installations | *************************************** | | 0: |
| 366 | Reuse Services | | | |
| 367 | Reuse Meters and Meter Installations | | | |
| 370 | Receiving Wells | 30 | | 3.33% |
| 371 | Pumping Equipment | 18 | | 5.56% |
| 374 | Reuse Distribution Reservoirs | | .5 | |
| 375 | Reuse Transmission/Distribution Sys. | - | | |
| 380 | Treatment and Disposal Equipment | 18 | | 5.56% |
| 381 | Plant Sewers | | | |
| 382 | Outfall Sewer Lines | - | | |
| 389 | Other Plant Miscellaneous Equipment | - | | |
| 390 | Office Furniture and Equipment | | | |
| 391 | Transportation Equipment | - | | |
| 392 | Stores Equipment | | | |
| 393 | Tools, Shop and Garage Equipment | | | |
| 394 | Laboratory Equipment | \(\frac{1}{2} \) | 77 | - |
| 395 | Power Operated Equipment | 3 | | |
| 396 | Communication Equipment | | | - |
| 397 | Miscellaneous Equipment | | | |
| 352 | Franchises | 40 | | 2,50% |

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

YEAR OF REPORT December 31, 2021

North Peninsula Utilities Corporation

Volusia SYSTEM NAME / COUNTY:

UTILITY NAME:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

| TOTAL CREDITS (d+e) | \$ 4,762 | 120 0 | 855 | 468 | 2,070 | 0 0 0 860'6 \$ |
|----------------------------------|--|---|--|--|--|---|
| OTHER CREDITS * | | | | | | 0 |
| ACCRUALS | \$ 4,762 | 120 | 855 | 468 | 2,070 | 860.6 |
| BALANCE AT BEGINNING OF YEAR (c) | 142,501 | 3,553 3,553 0 29,169 | 928 | 3,426 (8,548) | 258,816 0 0 0 0 0 0 0 0 0 | 6,310 |
| ACCOUNT NAME | Structures and Improvements Power Generation Equipment | Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers | Flow Measuring Devices Flow Measuring Installations Reuse Services | Reuse Meters and Meter Installations Receiving Wells Pumping Equipment | Keuse Distribution Reservoirs Reuse Transmission/Distribution Sys. Treatment and Disposal Equipment Plant Sewers Outfall Sewer Lines Other Plant Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment | Communication Equipment Miscellaneous Equipment Franchises Total Depreciable Wastewater Plant in Service |
| ACCT. NO. | 354 | 361 362 363 | 364 365 366 | 367 370 371 | 374 380 380 381 382 389 390 391 393 393 394 | 396 397 352 Total De |

Specify nature of transaction. Use () to denote reversal entries.

S-6(a) GROUP

YEAR OF REPORT December 31, 2021

North Peninsula Utilities Corporation

UTILITY NAME:

Volusia SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

| г | _ | | | | \neg | _ | | | | | | | | | | | | | | | | | | | | | | | | | | \neg | |
|--|---------|------------|-------------|--------------|--------|-----------------------------|----------------------------|---------------------------|-----------------------------|-------------------------------|-----------------------|------------------------|------------------------------|----------------|--------------------------------------|-----------------|-------------------|-------------------------------|--------------------------------------|----------------------------------|--------------|---------------------|-------------------------------------|--------------------------------|--------------------------|------------------|----------------------------------|----------------------|--------------------------|-------------------------|-------------------------|------------|---|
| | | BALANCE AT | END OF YEAR | (c+f-j) | (k) | \$ 147,263 | 0 | 263,313 | 3,673 | 0 | 29,207 | 1,783 | 0 | 0 | 0 | 3,894 | (7,763) | 0 | 0 | 250,978 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,310 | \$ |
| MOIN | | TOTAL | CHARGES | (g-h+i) | 9 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 806'6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$ 8,908 |
| ANALYSIS OF ENTRIES IN WASTEWALER ACCUMULATED DEFRECIATION | COST OF | REMOVAL | AND OTHER | CHARGES | (i) | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 8 |
| EWAIERACCOM | | | SALVAGE AND | INSURANCE | (þ) | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 8 |
| MAN IN THE PARTY | | | PLANT | RETIRED | (g) | €9 | | | | | | | | | | | | | | 806'6 | | | | | | | | | | | | | \$ \$906.6 |
| ANALISIS OF | | | | ACCOUNT NAME | (b) | Structures and Improvements | Power Generation Equipment | Collection Sewers - Force | Collection Sewers - Gravity | Special Collecting Structures | Services to Customers | Flow Measuring Devices | Flow Measuring Installations | Reuse Services | Reuse Meters and Meter Installations | Receiving Wells | Pumping Equipment | Reuse Distribution Reservoirs | Reuse Transmission/Distribution Sys. | Treatment and Disposal Equipment | Plant Sewers | Outfall Sewer Lines | Other Plant Miscellaneous Equipment | Office Furniture and Equipment | Transportation Equipment | Stores Equipment | Tools, Shop and Garage Equipment | Laboratory Equipment | Power Operated Equipment | Communication Equipment | Miscellaneous Equipment | Franchises | Total Depreciable Wastewater Plant in Service |
| | | | ACCT. | NO. | (a) | 354 | 355 | 360 | 361 | 362 | 363 | 364 | 365 | 366 | 367 | 370 | 371 | 374 | 375 | 380 | 381 | 382 | 389 | 390 | 391 | 392 | 393 | 394 | 395 | 396 | 397 | 352 | Total De |

Specify nature of transaction. Use () to denote reversal entries.

S-6(b) GROUP

December 31, 2021

SYSTEM NAME / COUNTY:

| V | olusia | | |
|---|--------|--|--|
| | VIUSIA | | |
| | | | |

CONTRIBUTIONS IN AID OF CONSTRUCTION **ACCOUNT 271**

| DESCRIPTION (a) | REFERENCE (b) | WASTEWATER (c) |
|--|------------------|-------------------|
| Balance first of year | | \$641,756 |
| Add credits during year: Contributions received from Capacity, | | |
| Main Extension and Customer Connection Charges | S-8(a) | \$0 |
| Contributions received from Developer or Contractor Agreements in cash or property | S-8(b) | 0 |
| Total Credits | | \$0 |
| Less debits charged during the year (All debits charged during the year must be explained below) | | \$ |
| Total Contributions In Aid of Construction | | \$641,756_ |

| Explain all debits charg | ged to Account 271 dur | ing the year below | : | | |
|--------------------------|------------------------|--------------------|----------|------|--|
| | | | | | |
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| UTILITY NAME: | North Peninsula Utilities Corporation |
|---------------|---------------------------------------|
| | |

SYSTEM NAME / COUNTY: Volusia

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

| DESCRIPTION OF CHARGE (a) | NUMBER OF CONNECTIONS (b) | CHARGE PER CONNECTION (c) | AMOUNT (d) |
|---------------------------|---------------------------------|---------------------------------|------------------------------------|
| | | \$ | \$ 0 0 0 0 0 0 0 |
| Total Credits | = | | \$0 |

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

| DESCRIPTION | WASTEWATER |
|---|------------|
| (a) | (b) |
| Balance first of year | \$641,061 |
| Debits during the year: Accruals charged to Account 272 Other debits (specify): | \$ 21 |
| Total debits | \$21_ |
| Credits during the year (specify) | \$ |
| Total credits | \$0 |
| Balance end of year | \$641,082 |

UTILITY NAME:

North Peninsula Utilities Corporation

December 31, 2021

SYSTEM NAME / COUNTY:

Volusia

WASTEWATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

| DESCRIPTION (a) | INDICATE CASH OR PROPERTY (b) | AMOUNT (c) |
|-----------------|--|---------------------------------------|
| None | : | \$ |
| | | · · · · · · · · · · · · · · · · · · · |
| | | |
| | : | |
| | | |
| | | |
| | | |
| | , | |
| | | |
| Total Credits | | \$0 |

UTILITY NAME:

North Peninsula Utilities Corporation

SYSTEM NAME / COUNTY:

Volusia

WASTEWATER OPERATING REVENUE

| ACCT. NO. (a) | DESCRIPTION (b) | BEGINNING YEAR NO. CUSTOMERS * (c) | YEAR END NUMBER OF CUSTOMERS * (d) | AMOUNTS (e) |
|---------------------|--------------------------------------|---|---|----------------|
| | WASTEWATER SALES | | | |
| | Flat Rate Revenues: | | | |
| 521.1 | Residential Revenues | 600 | 602 | \$ 279,196 |
| 521.2 | Commercial Revenues | 1 | 1. | 6,576 |
| 521.3 | Industrial Revenues | | | |
| 521.4 | Revenues From Public Authorities | | 10 | |
| 521.5 | Multiple Family Dwelling Revenues | | | |
| 521.6 | Other Revenues | | | |
| 521 | Total Flat Rate Revenues | 601 | 603 | \$ 285,772 |
| | Measured Revenues: | | | |
| 522.1 | Residential Revenues | None | | |
| 522.2 | Commercial Revenues | | | |
| 522.3 | Industrial Revenues | | | |
| 522.4 | Revenues From Public Authorities | | | |
| 522.5 | Multiple Family Dwelling Revenues | 3 | | |
| 522 | Total Measured Revenues | 0 | 0 | \$0 |
| 523 | Revenues From Public Authorities | | | |
| 524 | Revenues From Other Systems | | | |
| 525 | Interdepartmental Revenues | | | |
| | Total Wastewater Sales | 601 | 603 | \$285,772 |
| | OTHER WASTEWATER REVENUES | | | |
| 530 | Guaranteed Revenues (Including Allow | ance for Funds Prudently | Invested or AFPI) | \$ |
| 531 | Sale of Sludge | | | |
| 532 | Forfeited Discounts | | | |
| 534 | Rents From Wastewater Property | | | |
| 535 | Interdepartmental Rents | | | |
| 536 | Other Wastewater Revenues | | | 2,857 |
| | Total Other Wastewater Revenues | | | \$ 2,857 |

^{*} Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

| YEAR OF REPORT |
|-------------------|
| December 31, 2021 |

| UTILITY NAME: | North Peninsula | Utilities | Corp | oration |
|---------------|-----------------|-----------|------|---------|
| | | | | |

SYSTEM NAME / COUNTY: Volusia

WASTEWATER OPERATING REVENUE

| | | BEGINNING | YEAR END | |
|-------|-------------------------------------|-------------|-------------|---|
| ACCT. | | YEAR NO. | NUMBER OF | |
| NO. | DESCRIPTION | CUSTOMERS * | CUSTOMERS * | AMOUNTS |
| (a) | (b) | (c) | (d) | (e) |
| | RECLAIMED WATER SALES | | | |
| | Flat Rate Reuse Revenues: | | | |
| 540.1 | Residential Reuse Revenues | · · | <u></u> | \$ |
| 540.2 | Commercial Reuse Revenues | | | |
| 540.3 | Industrial Reuse Revenues | 0 | | |
| 540.4 | Reuse Revenues From | | | |
| | Public Authorities | | · | |
| 540.5 | Other Revenues | | | |
| 540 | Total Flat Rate Reuse Revenues | 0 | 0 | \$0 |
| | Measured Reuse Revenues: | | | |
| 541.1 | Residential Reuse Revenues | | | ======================================= |
| 541.2 | Commercial Reuse Revenues | | | |
| 541.3 | Industrial Reuse Revenues | | | |
| 541.4 | Reuse Revenues From | | | |
| | Public Authorities | | | |
| 541 | Total Measured Reuse Revenues | 00 | 0 | \$0 |
| 544 | Reuse Revenues From Other Systems | | | |
| | Total Reclaimed Water Sales | | | s0 |
| | Total Wastewater Operating Revenues | | | \$288,629 |

^{*} Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

YEAR OF REPORT December 31, 2021

North Peninsula Utilities Corporation

Volusia SYSTEM NAME / COUNTY:

UTILITY NAME:

| | | | | | | 1 | Ì | | | | - | | | 1 | | ı | | | | | | | | | | ĺ | | | | 1 | | | | 0 |
|---------------------------------------|-----|----------------------|------------|--------------------|--------------------------------|--------------------------------|-------------------------------------|--------------------------------|----------------------------|------------------------|-----------------|---------------------------|-----------|------------------------|----------------------------------|-----------------------------------|------------------------------|----------------------------------|--------------------------------|------------------------------|----------------------------------|---------------------|-------------------------|---------------------|-------------------------------|-----------------------------|-------------------|---------------------|--------------------------------|-------------------------------------|--------------------------------|------------------|------------------------|-----------------------------------|
| | ō. | TREATMENT & DISPOSAL | EXPENSES - | MAINTENANCE (i) | | 8 | | | | | | | | | , | | | | | 32 | | | | | | | i () | | | | | | | 89 |
| | πţ | TREATMENT & DISPOSAL | EXPENSES - | OPERATIONS (h) | | | | | | 20,522 | 12,807 | | 10,376 | 210 | | | | | | | | | | | | | | | | | | | | \$ 43,915 |
| | 4. | PUMPING | EXPENSES - | MAINTENANCE (g) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 |
| OUNT MATRIX | eJ. | PUMPING | EXPENSES - | OPERATIONS (f) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0 |
| EWATER UTILITY EXPENSE ACCOUNT MATRIX | 7: | COLLECTION | EXPENSES- | MAINTENANCE (e) | | | | | y | | | | | | | | | | | | | | | | | | | | | | | | | 0 |
| STEWATER UTIL | .1 | COLLECTION | EXPENSES- | OPERATIONS (d) | 54 | | | | | | | | | 2 (9 | | | 2 | | | | | | | | | | | | | | | | | 0 |
| WAST | | | CURRENT | YEAR (c) | 0 | | 0 | 0 | 0 | 20,522 | 12,807 | 0 | 10,376 | 210 | 1,876 | 3,800 | 58 | 92,085 | 12,236 | 28,934 | 0 | 0 | 140 | 0 | 1,497 | 0 | 0 | 0 | | 884 | 30,005 | 0 | 13,562 | \$ 228,992 |
| | | | | ACCOUNT NAME (b) | Salaries and Wages - Employees | Salaries and Wages - Officers, | Directors and Majority Stockholders | Employee Pensions and Benefits | Purchased Sewage Treatment | Sludge Removal Expense | Purchased Power | Fuel for Power Production | Chemicals | Materials and Supplies | Contractual Services-Engineering | Contractual Services - Accounting | Contractual Services - Legal | Contractual Services - Mgt. Fees | Contractual Services - Testing | Contractual Services - Other | Rental of Building/Real Property | Rental of Equipment | Transportation Expenses | Insurance - Vehicle | Insurance - General Liability | Insurance - Workman's Comp. | Insurance - Other | Advertising Expense | Regulatory Commission Expenses | - Amortization of Rate Case Expense | Regulatory Commission ExpOther | Bad Debt Expense | Miscellaneous Expenses | Total Wastewater Utility Expenses |
| | | | ACCT. | NO. | 701 | 703 | | 704 | 710 | 711 | 715 | 716 | 718 | 720 | 731 | 732 | 733 | 734 | 735 | 736 | 741 | 742 | 750 | 756 | 757 | 758 | 759 | 092 | 992 | | 191 | 770 | 775 | Tot |

YEAR OF REPORT December 31, 2021

North Peninsula Utilities Corporation

SYSTEM NAME / COUNTY: Volusia

UTILITY NAME:

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

| | r | | G | 91 | 11 | 13 |
|---------------------------------------|----------|------------|------------|-------------|--------------|--------------|
| | ·· | ę, | · | OT. | 111. | 71. |
| | | | RECLAIMED | RECLAIMED | RECLAIMED | RECLAIMED |
| | | | WATER | WATER | WATER | WATER |
| | CUSTOMER | ADMIN. & | TREATMENT | TREATMENT | DISTRIBUTION | DISTRIBUTION |
| ACCT. | ACCOUNTS | GENERAL | EXPENSES- | EXPENSES- | EXPENSES- | EXPENSES. |
| NO. ACCOUNT NAME | EXPENSE | EXPENSES | OPERATIONS | MAINTENANCE | OPERATIONS | MAINTENANCE |
| (b) | (i) | (k) | (1) | (m) | (n) | (0) |
| Salaries and Wages - Employees | 69 | | | | | |
| 703 Salaries and Wages - Officers, | | | | | | |
| Directors and Majority Stockholders | | | | | | |
| 704 Employee Pensions and Benefits | | | | | | |
| 710 Purchased Sewage Treatment | | | | | | |
| 711 Sludge Removal Expense | | | | | | |
| 715 Purchased Power | | | | | | |
| 716 Fuel for Power Purchased | | | | | | |
| 718 Chemicals | | | | | (2. 1) | |
| 720 Materials and Supplies | | | | | | |
| Contractual Services-Engineering | | 1,876 | | | | |
| 732 Contractual Services - Accounting | | 3,800 | | | | |
| Contractual Services - Legal | | 58 | | | | |
| 734 Contractual Services - Mgt. Fees | | 92,085 | | | | |
| 735 Contractual Services - Testing | | 12,236 | | | | |
| 736 Contractual Services - Other | | 28,934 | | | | |
| Rental of Building/Real Property | | | | | | |
| Rental of Equipment | | | | | | |
| 750 Transportation Expenses | | 140 | | | | |
| 756 Insurance - Vehicle | | | | | | |
| Insurance - General Liability | | 1,497 | | | | |
| Insurance - Workman's Comp. | | | | | | |
| Insurance - Other | | | | | | |
| Advertising Expense | | | | | | |
| Regulatory Commission Expenses | | | | | | |
| - Amortization of Rate Case Expense | | 884 | | | | |
| Regulatory Commission ExpOther | | 30,005 | | | | |
| Bad Debt Expense | | | | | | |
| 775 Miscellaneous Expenses | | 13,562 | | | | |
| Total Wastewater Utility Expenses | 99 | \$ 185,077 | 0 | 0 | 0 | 0 |
| | | | | | | |

| YEAR | OF | RE | PORT |
|-------|------|-----|------|
| Decen | nber | 31, | 2021 |

SYSTEM NAME / COUNTY: Volusia

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

| WATER METER SIZE (a) | TYPE OF WATER METER (b) | EQUIVALENT FACTOR (c) | NUMBER OF WATER METERS (d) | TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e) |
|-------------------------------|--------------------------------------|-----------------------------|-------------------------------------|---|
| | | | | |
| All Residentia | al | 1.0 | | 0 |
| 5/8" | Displacement | 1.0 | 592 | 592 |
| 3/4" | Displacement | 1.5 | | 0 |
| 1" | Displacement | 2.5 | | 0 |
| 1 1/2" | Displacement or Turbine | 5.0 | | 0 |
| 2" | Displacement, Compound or Turbine | 8.0 | | |
| 3" | Displacement | 15.0 | 1 | 14 |
| 3" | Compound | 16.0 | 70. | 0 |
| 3" | Turbine | 17.5 | | 0 |
| 4" | Displacement or Compound | 25.0 | | 0 |
| 4" | Turbine | 30.0 | | 0 |
| 6" | Displacement or Compound | 50.0 | | C |
| 6" | Turbine | 62,5 | | 0 |
| 8" | Compound | 80.0 | | 0 |
| 8" | Turbine | 90.0 | | 0 |
| 10" | Compound | 115.0 | 3: US | 0 |
| 10" | Turbine | 145.0 | | 0 |
| 12" | Turbine | 215.0 | | 0 |
| | Total Wastewater System Meter Equiva | lents | | 606 |

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC). Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

| ERC | Calculation: | | | |
|-----|--------------|--|--|--|
| 1 | | | | |
| ı | | | | |
| l | | | | |
| 1 | | | | |
| | | | | |

| YEAR | OF | REPORT | |
|------|----|--------|--|
|------|----|--------|--|

UTILITY NAME:

North Peninsula Utilities Corporation

December 31, 2021

SYSTEM NAME / COUNTY:

Volusia

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

| Permitted Capacity | 181,000 | GPD(k) | |
|-------------------------------------|-----------------------|--------------|----|
| Basis of Permit Capacity (1) | | | 5 |
| Manufacturer | McNeil | | 2 |
| Type (2) | Contact Stabilization | - | |
| Hydraulic Capacity | 210,000 | GPD | |
| Average Daily Flow | 0.04698 | | (A |
| Total Gallons of Wastewater Treated | 17,150,000 | · | 0 |
| Method of Effluent Disposal | RIB | | |

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.

UTILITY NAME:

North Peninsula Utilities Corporation

SYSTEM NAME / COUNTY: Volusia

OTHER WASTEWATER SYSTEM INFORMATION

| Furnish information below for each system. A separate page | should be supplied where necessary. | | |
|--|---|--|--|
| Present number of ERCs* now being served | 606 | | |
| 2. Maximum number of ERCs* which can be served | 699 | | |
| 3. Present system connection capacity (in ERCs*) using existing lines | 699 | | |
| 4. Future connection capacity (in ERCs*) upon service area buildout | 699 | | |
| 5. Estimated annual increase in ERCs* Stable | 0-2 | | |
| Describe any plans and estimated completion dates for any enlargements or System in constant need of repair | improvements of this system | | |
| STP needs complete overhaul | | | |
| 8. If the utility does not engage in reuse, has a reuse feasibility study been com If so, when? | npleted: No | | |
| 9. Has the utility been required by the DEP or water management district to im | | | |
| If so, what are the utility's plans to comply with this requirement? | N/A | | |
| 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: | Unknown | | |
| a. Attach a description of the plant upgrade necessary to meet the D | | | |
| b. Have these plans been approved by DEP? c. When will construction begin? N/A | | | |
| d. Attach plans for funding the required upgrading. | - " - " - " - " - " - " - " - " - " - " | | |
| e. Is this system under any Consent Order with DEP? | No | | |
| 12. Department of Environmental Protection ID # | FLA011188 | | |

^{*} An ERC is determined based on the calculation on S-11.

RECONCILIATION OF REVENUE TO REGULATORY ASSESSMENT FEE REVENUE

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

Company: North Peninsula Utilities Company For the Year Ended December 31, 2020

| (a) | | (b) | | (c) | (d) |
|---|--|--------------|------|--------------|------------|
| | Gros | s Wastewater | Gros | s Wastewater | |
| | Re | venues Per | Re | venues Per | Difference |
| Accounts | | Sch. S-9 | R | AF Return | (b) - (c) |
| | | | | | |
| Gross Revenue: | | | | | |
| Total Flat-Rate Revenues (521.1 - 521.6) | \$ | 285,772.00 | \$ | 285,772.00 | \$ - |
| | | | | | |
| Total Measured Revenues (522.1 - 522.5) | | | | | |
| , · | | | | | |
| Revenues from Public Authorities (523) | | | | | |
| Nevertues from Fublic Futilionities (525) | | | | | |
| | | | | | |
| Revenues from Other Systems (524) | - | | | | |
| | | | | | |
| Interdepartmental Revenues (525) | | | | | |
| | | | | | |
| Total Other Wastewater Revenues (530 - 536) | \$ | 2,857.00 | \$ | 2,857.00 | \$ - |
| 2 | 1,2 | | | | |
| Reclaimed Water Sales (540.1 - 544) | | | | | |
| (2.5 | | | | | |
| Total Wastewater Operating Revenue | \$ | 288,629.00 | \$ | 288,629.00 | \$ - |
| Total Tradicitation operating Nevertue | \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\ | 200,020.00 | Ψ | 200,020.00 | |
| LESS: Expense for Purchased Wastewater | | | | | |
| from FPSC-Regulated Utility | | | | | |
| | | | | | |
| Net Wastewater Operating Revenues | \$ | 288,629.00 | \$ | 288,629.00 | \$ - |
| | Ψ | 200,020.00 | Ψ | 200,020.00 | <u> </u> |

| Expla | anatio | ns: |
|-------|--------|-----|
|-------|--------|-----|

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

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