

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

SU640-14-AR

UTILITIES, INC. OF FLORIDA

Exact Legal Name of Respondent

OFFICIAL COPY
Public Service Commission
Do Not Remove from this Office

SU640

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

DECEMBER 31, 2014

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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.
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 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 Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 12/31/2014
--

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.

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 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 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.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Christie H. Kineaid

(Signature of Senior Financial Analyst of the utility) *

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

Patrick C. Zilgna

(Signature of Vice President of the utility, 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

31-Dec-14

UTILITIES, INC. OF FLORIDA

County:

(Exact Name of Utility)

List below the exact mailing address of the utility for which normal correspondence should be sent:

200 WEATHERSFIELD AVE
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

E Mail Address: NONE

WEB Site: NONE

Sunshine State One-Call of Florida, Inc. Member Number Multiple; See attached page

Name and address of person to whom correspondence concerning this report should be addressed:

CHRISTIE KINCAID
200 WEATHERSFIELD AVE
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

List below the address of where the utility's books and records are located:

200 WEATHERSFIELD AVE
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

List below any groups auditing or reviewing the records and operations:

ERNST & YOUNG

Date of original organization of the utility: 10/15/1975

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual Partnership Sub S Corporation 1120 Corporation
[] [] [] [X]

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

Table with 2 columns: Name, Percent Ownership. Row 1: UTILITIES INC, 100%

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

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.

- A. The company was incorporated on October 15, 1975 and began operations on January 1, 1976. Subdivisions were acquired over time.
- B. The Company provides water and sewer utility services.
- C. Maintain a high quality of service and to acquire other water and sewer facilities as feasible.
- D. See attached schedule. We also have an office that services customers in Florida at:
200 Weathersfield Avenue
Altamonte Springs, FL 32714
- E. There is a pattern of modest growth for a number of years and we expect it to continue in the future.
- F. No significant transactions occurred in the current year.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT

31-Dec-14

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/2014

Complete below an organizational chart that show 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

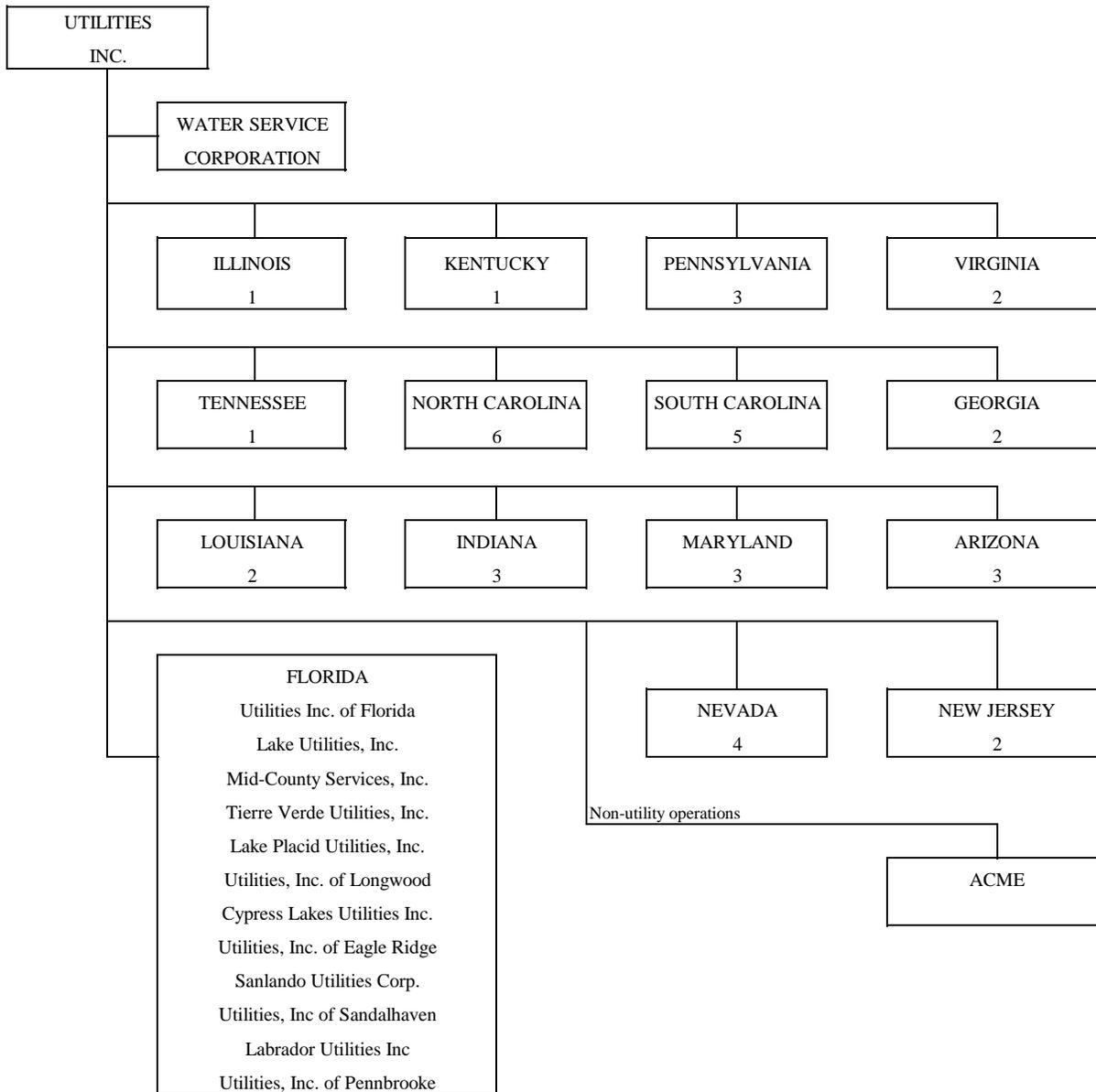
UTILITIES, INC. -- PARENT COMPANY

WATER SERVICE CORP. -- SERVICE COMPANY SUPPLYING MOST
SERVICES REQUIRED BY UTILITY.

UTILITIES INC. of FLORIDA -- provides office personnel and administrative
staff.

SEE ATTACHED

Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

WATER SERVICE CORP. - Service organization providing administrative and other service functions for the utility.

NOTE: Within each state except Florida is the number of companies owned.

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)
John Hoy	President	N/A	\$ N/A
Patrick Flynn	Vice President Operations	N/A	N/A
John Stover	Vice President and Secretary	N/A	N/A
Debra A. Plumb	Assistant Secretary	N/A	N/A
Cheryl Hsu	Assistant Secretary	N/A	N/A
Jim Andrejko	Treasurer	N/A	N/A

COMPENSATION OF DIRECTORS

For each director, list the number of director 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)
Lisa A. Sparrow	Chairman & CEO	0	\$ N/A
Hamish Cumming	Director	0	N/A
Len Posyniak	Director	0	N/A
Carol Wozney	Director	0	N/A

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page 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 OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)	
NO BUSINESS CONTRACTS, AGREEMENTS OR OTHER ARRANGEMENTS WERE ENTERED INTO DURING THE CURRENT YEAR BY THE OFFICERS LISTED ON PAGE E6, THE DIRECTORS OR AFFILIATES.		\$		

* 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 principle 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)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Lisa A. Sparrow	Chairman & CEO	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Hamish Cumming	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Len Posyniak	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Carol Wozney	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Hoy	President	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Patrick Flynn	Vice President Operations	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Stover	Vice President and Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Debra A. Plumb	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Cheryl Hsu	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Jim Andrejko	Treasurer	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

- | | |
|--|--|
| <p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> -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 | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> (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. |
|--|--|

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
		\$ _____	\$ _____	\$ _____	\$ _____
NO ASSETS WERE SOLD, PURCHASED OR TRANSFERRED WITH A RELATED PARTY DURING THE FISCAL YEAR ENDED 31-Dec-14		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 15,974,148	\$ 15,558,877
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,929,740	3,325,298
Net Plant			\$ 12,045,555	\$ 12,233,579
114-115	Utility Plant Acquisition adjustment (Net)	F-7	431,682	467,190
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 12,477,238	\$ 12,700,769
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$	\$
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$	\$
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			\$	\$
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 7,686	\$ 1,963
132	Special Deposits	F-9	4,070	4,070
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	431,472	461,836
145	Accounts Receivable from Associated Companies	F-12	5,528,795	5,391,408
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		4,925	4,963
161	Stores Expense			
162	Prepayments		-	-
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	3,623	3,623
Total Current and Accrued Assets			\$ 5,980,571	\$ 5,867,862

* Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (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	Misc. Deferred Debits	F-14	572,957	420,025
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ <u>572,957</u>	\$ <u>420,025</u>
TOTAL ASSETS AND OTHER DEBITS			\$ <u>19,030,766</u>	\$ <u>18,988,656</u>

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 200,000	\$ 200,000
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		8,817,649	8,817,649
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	111,650.50	(339,378)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 9,129,299	\$ 8,678,271
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17	(31,075,026)	(31,075,026)
224	Other Long Term Debt	F-17		
Total Long Term Debt			\$ (31,075,026)	\$ (31,075,026)
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		147,613	140,313
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	38,530,826	38,530,826
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		54,267	53,859
236	Accrued Taxes		62,611	60,450
237	Accrued Interest	F-19	9,421	8,809
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
Total Current & Accrued Liabilities			\$ 38,804,738	\$ 38,794,257

* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	(2,948)	(2,948)
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		84,035	81,679
Total Deferred Credits			\$ <u>81,087</u>	\$ <u>78,731</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>-</u>	\$ <u>-</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 3,645,824	\$ 3,843,530.23
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	2,903,256	2,530,851.26
Total Net C.I.A.C.			\$ <u>742,568</u>	\$ <u>1,312,679</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 1,262,001	\$ 1,114,824
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		84,952	84,953
Total Accumulated Deferred Income Tax			<u>1,346,952</u>	<u>\$ 1,199,777</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>19,029,618</u>	\$ <u>18,988,690</u>

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 3,578,465	\$ 3,807,715
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
			\$ 3,578,465	\$ 3,807,715
401	Operating Expenses	F-3(b)	\$ 2,047,951	\$ 2,301,389
403	Depreciation Expense:	F-3(b)	\$ 558,053	\$ 552,791
	Less: Amortization of CIAC	F-22	(129,110)	461,605
			\$ 428,944	\$ 1,014,397
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	358,249	365,915
409	Current Income Taxes	W/S-3	937	(2,273)
410.10	Deferred Federal Income Taxes	W/S-3	157,597	(123,474)
410.11	Deferred State Income Taxes	W/S-3	23,627	(29,658)
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	(2,356)	(2,356)
			\$ 3,014,950	\$ 3,523,939
			\$ 563,516	\$ 283,776
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others	F-3(b)	-	-
414	Gains (losses) From Disposition of Utility Property	F-3(b)	2,569	10,107
420	Allowance for Funds Used During Construction	F-3(b)	21,153	37,609
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 587,237	\$ 331,492

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>2,440,198</u>	\$ <u>1,367,517</u>	\$ <u>-</u>
\$ <u>2,440,198</u>	\$ <u>1,367,517</u>	\$ <u>-</u>
\$ 1,391,879	\$ 909,510	\$ -
<u>554,024</u> <u>30,401</u>	<u>(1,232)</u> <u>431,204</u>	<u>-</u>
\$ <u>584,425</u>	\$ <u>429,972</u>	\$ <u>-</u>
<u>-</u> <u>241,377</u> <u>(1,481)</u> <u>(80,441)</u> <u>(19,322)</u> <u>-</u> <u>-</u> <u>(1,681)</u>	<u>-</u> <u>124,538</u> <u>(792)</u> <u>(43,033)</u> <u>(10,336)</u> <u>-</u> <u>-</u> <u>(675)</u>	<u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u>
\$ <u>2,114,756</u>	\$ <u>1,409,184</u>	\$ <u>-</u>
\$ <u>325,442</u>	\$ <u>(41,667)</u>	\$ <u>-</u>
<u>-</u> <u>-</u> <u>9,172</u> <u>37,609</u>	<u>-</u> <u>-</u> <u>935</u> <u>-</u>	<u>-</u> <u>-</u> <u>-</u> <u>-</u>
\$ <u><u>372,224</u></u>	\$ <u><u>(40,732)</u></u>	\$ <u><u>-</u></u>

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 587,237	\$ 331,492
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		-	(438,468)
Total Other Income and Deductions			\$ -	\$ (438,468)
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 389,635	\$ 344,053
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 389,635	\$ 344,053
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 197,603	\$ (451,028.18)

Explain Extraordinary Income:

NONE

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	\$ 11,745,481	\$ 3,487,659
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	2,799,284	526,014
110	Accumulated Amortization			
271	Contributions In Aid of Construction	F-22	2,159,304	1,684,226
252	Advances for Construction	F-20	1,633	1,315
Subtotal			\$ 6,785,260	\$ 1,276,103
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,538,279	992,572
Subtotal			\$ 8,323,539	\$ 2,268,675
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		173,985	113,689
	Other (Specify):			
RATE BASE			\$ 8,497,524	\$ 2,382,364
NET UTILITY OPERATING INCOME			\$ 325,442	\$ (41,667)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			3.83%	-1.75%

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.

**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	\$ 4,906,485	45.10%	10.69%	4.82%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	4,711,633	43.31%	6.62%	2.87%
Short Term Debt	8,133	0.07%	13.51%	0.01%
Customer Deposits	53,859	0.50%	6.00%	0.03%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Inc. Taxes	1,199,777	11.03%	0.00%	0.00%
	-	0.00%	0.00%	0.00%
Total	\$ <u>10,879,888</u>	<u>100.00%</u>		<u>7.73%</u>

(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:	<u>10.69%</u>
Commission order approving Return on Equity:	<u>PSC-10-0625-CO-WS</u>

**APPROVED AFUDC RATE
COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR**

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

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.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 187,444,000	\$ 0	\$ 0	\$ 0	\$ (182,537,515)	\$ 4,906,485
Preferred Stock	0	0	0	0	0	-
Long Term Debt	180,000,000	0	0	0	(175,288,367)	4,711,633
Short Term Debt	310,713	0	0	0	(302,579)	8,133
Customer Deposits	53,859	0	0	0	0	53,859
Tax Credits - Zero Cost	0	0	0	0	0	-
Tax Credits - Weighted Cost	0	0	0	0	0	-
Deferred Inc. Taxes	1,199,777	0	0	0	0	1,199,777
Other (Explain)						
Total	\$ <u>369,008,349</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(358,128,461)</u>	\$ <u>10,879,888</u>

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 11,745,481	\$ 3,487,659	\$ _____	\$ 15,233,140
102	Utility Plant Leased to Other	_____	_____	_____	-
103	Property Held for Future Use	_____	_____	_____	-
104	Utility Plant Purchased or Sold	_____	_____	_____	-
105	Construction Work in Progress	293,164	32,574	_____	325,737
106	Completed Construction Not Classified	_____	_____	_____	-
	Total Utility Plant	<u>\$ 12,038,644</u>	<u>\$ 3,520,233</u>	<u>\$ -</u>	<u>\$ 15,558,877</u>

**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. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ 419,856	\$ 112,596	\$ -	\$ 532,452
		_____	_____	_____	-
		_____	_____	_____	-
		_____	_____	_____	-
	Total Plant Acquisition Adjustments	<u>\$ 419,856</u>	<u>\$ 112,596</u>	<u>\$ -</u>	<u>\$ 532,452</u>
115	Accumulated Amortization	\$ (58,008)	(7,255)	_____	\$ (65,262)
		_____	_____	_____	-
		_____	_____	_____	-
		_____	_____	_____	-
	Total Accumulated Amortization	<u>\$ (58,008)</u>	<u>\$ (7,255)</u>	<u>\$ -</u>	<u>\$ (65,262)</u>
	Net Acquisition Adjustments	<u>\$ 361,849</u>	<u>\$ 105,341</u>	<u>\$ -</u>	<u>\$ 467,190</u>

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 2,955,198	\$ 974,542	\$ -	\$ 3,929,740
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 554,110	\$ (1,232)	\$ -	\$ 552,878
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	(816,425)	(449,970)	-	(1,266,395)
Salvage	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ (262,315)	\$ (451,202)	\$ -	\$ (713,517)
Debits during year:				
Book cost of plant retired	(106,401)	(2,675)	-	(109,076)
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Total Debits	\$ (106,401)	\$ (2,675)	\$ -	\$ (109,076)
Balance end of year	\$ <u>2,799,284</u>	\$ <u>526,014</u>	\$ <u>-</u>	\$ <u>3,325,298</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -	\$ -	\$ -	\$ -
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
PSC-07-0505-SC-WS/PSC-10-0625-CO-WS	\$ 108,666	666	\$ 108,666
PSC-07-0505-SC-WS/PSC-10-0625-CO-WS	52,122	766	52,122
Total	\$ <u>160,788</u>	<u> </u>	\$ <u>160,788</u>

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)
NONE	\$ _____	\$ _____	\$ _____	\$ _____
Total Nonutility Property	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>

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): ELECTRIC DEPOSIT	\$ 4,070
Total Special Deposits	\$ <u>4,070</u>
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ _____
Total Other Special Deposits	\$ <u>-</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

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): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE _____ _____ _____ _____ _____	_____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Special Funds		\$ _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

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
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ 344,407
Wastewater	132,611
Other	
Total Customer Accounts Receivable	\$ 477,018
OTHER ACCOUNTS RECEIVABLE (Account 142):	
NONE	\$
_____	_____
_____	_____
_____	_____
Total Other Accounts Receivable	\$ -
NOTES RECEIVABLE (Account 144):	
NONE	\$
_____	_____
_____	_____
_____	_____
Total Notes Receivable	\$ -
Total Accounts and Notes Receivable	\$ 477,018
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ (9,355)
Add: Provision for uncollectibles for current year	\$
Collection of accounts previously written off	(5,827)
Utility Accounts	
Others	

Total Additions	\$ (5,827)
Deduct accounts written off during year:	
Utility Accounts	
Others	

Total accounts written off	\$ -
Balance end of year	(15,182) \$ (15,182)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ 461,836

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
A/R ASSOC COS	\$ 5,391,408
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>5,391,408</u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	(c)
NONE	%	\$ _____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
Total		\$ _____

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
ESCROW DEPOSIT	\$ 3,623
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>3,623</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

**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	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____

**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)		
<u> RATE CASE</u>	\$ <u>160,788</u>	\$ <u>348,690</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u><u>160,788</u></u>	\$ <u><u>348,690</u></u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u> OTHER DEFERRED MAINTENANCE</u>	\$ <u>12,089</u>	\$ <u>71,335</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u><u>12,089</u></u>	\$ <u><u>71,335</u></u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u> NONE</u>	\$ <u>-</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u><u>172,877</u></u>	\$ <u><u>420,025</u></u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	_____ %	\$ _____ 1.00
Shares authorized	_____	_____ 100
Shares issued and outstanding	_____	_____ 200,000
Total par value of stock issued	_____ %	\$ _____ 200,000
Dividends declared per share for year	_____ %	\$ _____ -
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) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
Total			\$ _____

* 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	\$ 111,650
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	_____	_____
	Total Credits:	\$ -
	Debits: _____	\$ _____
	_____	_____
	Total Debits:	\$ -
435	Balance Transferred from Income	\$ (451,028.18)
436	Appropriations of Retained Earnings: _____	_____
	_____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	_____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
	_____	_____
	_____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u><u>(339,378)</u></u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

ADVANCES FROM ASSOCIATED COMPANIES

ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (31,075,026)
Total	\$ <u>(31,075,026)</u>

OTHER LONG-TERM DEBT

ACCOUNT 224

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u> </u>

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): NONE	_____ %		\$ _____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
Total Account 232			\$ _____
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE	_____ %		\$ _____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
Total Account 234			\$ _____

* 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)
WATER SERVICE CORPORATION	\$ 38,530,826
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ 38,530,826

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ -		\$ -	\$ -	\$ -
_____	-				-
UTILITIES, INC. INTERCOMPANY INTEREST	-		340,540	340,540	-
_____	-				-
Total Account 237.1	\$ -		\$ 340,540	\$ 340,540	\$ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ -		\$ -	\$ -	\$ -
Customer Deposits	9,421		3,513	4,124	8,809
_____	-				-
Total Account 237.2	\$ 13,167		\$ 3,513	\$ 4,124	\$ 8,809
Total Account 237 (1)	\$ 13,167		\$ 344,053	\$ 344,664	\$ 8,809
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 344,053		(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest. (2) Must agree to F-3 (c), Current Year Interest Expense
Less Capitalized Interest Portion of AFUDC:			-		

Net Interest Expensed to Account No. 427 (2)			\$ 344,053		

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT

31-Dec-14

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

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

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
SOUTHERN GULF CORP - Water	\$ (1,633)		\$ _____	\$ -	\$ (1,633)
SOUTHERN GULF CORP - Wastewater	(1,315)		_____	_____	(1,315)
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total	\$ (2,948)		\$ -	\$ -	\$ (2,948)

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

**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):		
ACCRUED ST W/H TAX NONREG	\$ _____	\$ _____ 0
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____ 0
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____ 0

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	\$ <u>2,064,279</u>	\$ <u>1,581,545</u>	\$ _____	\$ <u>3,645,824</u>
Add credits during year:	\$ <u>95,025</u>	\$ <u>102,681</u>	\$ _____	\$ <u>197,706</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ _____	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u><u>2,159,304</u></u>	\$ <u><u>1,684,226</u></u>	\$ <u><u>_____</u></u>	\$ <u><u>3,843,530</u></u>

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	\$ <u>1,758,804</u>	\$ <u>1,144,453</u>	\$ _____	\$ <u>2,903,256</u>
Debits during the year:	\$ <u>(220,524.58)</u>	\$ <u>(151,880.34)</u>	\$ _____	\$ <u>(372,404.92)</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ _____	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>1,538,279.06</u></u>	\$ <u><u>992,572.20</u></u>	\$ <u><u>_____</u></u>	\$ <u><u>2,530,851.26</u></u>

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

- 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.
- 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.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (451,028)
Reconciling items for the year:		
Taxable income not reported on books:		
GOS adj		(8,121)
Deductions recorded on books not deducted for return:		
AFUDC - CY book equity portion		(19,192)
AFUDC - CY book equity amortization		9,552
Fines		5
Meals		886
Additional Interest Under 263A		37,609
Def. Maint. CY additions		(99,748)
Def. Maint. CY amortization		43,235
Def. Rate Case - CY additions		125,253
Def. Rate Case CY amortization		160,788
Organization Exp-Amort		(10,949)
Bad Debts CY		5,827
Amort of Bk PAA a/c (7495,6960,6965)		(709)
Current FIT (725)		0
Deferred FIT (731)		(123,474)
Deferred SIT (732)		(29,658)
Current SIT		(2,274)
Income recorded on books not included in return:		
Utilization of net operating loss carryforward		(177,505)
Post audit adjustments		(16,616)
Excess book gain over tax gain on asset disposition		(8,121)
Deduction on return not charged against book income:		
State income tax deduction		0
Excess Tax Depreciation over Book Depreciation		113,212
Federal tax net income		\$ <u>0</u>

Computation of tax :

-

34%

-

**WATER
OPERATION
SECTION**

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
<u>WEATHERSFIELD / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>OAKLAND SHORES / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>LITTLE WEKIVA / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>PARK RIDGE / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>PHILLIPS / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>CRYSTAL LAKE / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>RAVENNA PARK / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>BEAR LAKE / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>JANSEN / SEMINOLE</u>	<u>278W</u>	<u>SEMINOLE</u>
<u>CRESCENT HEIGHTS / ORANGE</u>	<u>040W</u>	<u>ORANGE</u>
<u>DAVIS SHORES / ORANGE</u>	<u>040W</u>	<u>ORANGE</u>
<u>SUMMERTREE / PASCO</u>	<u>107W</u>	<u>PASCO</u>
<u>ORANGEWOOD / PASCO</u>	<u>107W</u>	<u>PASCO</u>
<u>LAKE TARPON / PINELLAS</u>	<u>204W</u>	<u>PINELLAS</u>
<u>GOLDEN HILLS / CROWNWOOD / MARION</u>	<u>410W</u>	<u>MARION</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY : Total Water

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 11,745,481
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	2,799,284
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	2,159,304
252	Advances for Construction	F-20	1,633
Subtotal			\$ 6,785,260
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,538,279
Subtotal			\$ 8,323,539
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		173,985
	Other (Specify):		
WATER RATE BASE			\$ 8,497,524
WATER OPERATING INCOME		W-3	\$ 325,442
RN (Water Operating Income / Water Rate Base)			<u>3.83%</u>

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.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Water

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 2,440,198
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 2,440,198
401	Operating Expenses	W-10(a)	\$ 1,391,879
403	Depreciation Expense	W-6(a)	554,024.48
	Less: Amortization of CIAC	W-8(a)	30,400.97
	Net Depreciation Expense		\$ 584,425
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		-
408.11	Property Taxes		85,690
408.12	Payroll Taxes		37,072
408.13	Other Taxes and Licenses		118,615
408	Total Taxes Other Than Income		\$ 241,377
409.1	Income Taxes		(1,481)
410.10	Deferred Federal Income Taxes		(80,441)
410.11	Deferred State Income Taxes		(19,322)
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(1,681)
	Utility Operating Expenses		\$ 2,114,756
	Utility Operating Income		\$ 325,442
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		9,172
420	Allowance for Funds Used During Construction		37,609
	Total Utility Operating Income		\$ 372,224

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Water

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 68,191	\$ (2,473)	\$ -	\$ 65,718
302	Franchises	15,744	(4)	-	15,740
303	Land and Land Rights	24,926	(6,681)	-	18,244
304	Structures and Improvements	1,413,780	(82,130)	(3,714)	1,335,364
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	697,806	(39,305)	-	658,501
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	428,099	1,245	-	429,344
310	Power Generation Equipment	2,265	121	-	2,386
311	Pumping Equipment	1,472,531	54,182	(12,778)	1,539,490
320	Water Treatment Equipment	421,988	9,050	(3,589)	434,626
330	Distribution Reservoirs and Standpipes	1,021,157	(273,188)	(13,055)	761,024
331	Transmission and Distribution Mains	3,975,511	327,331	(49,736)	4,352,577
333	Services	1,179,791	(8,130)	(24,591)	1,196,253
334	Meters and Meter Installations	916,884	42,866	-	959,750
335	Hydrants	183,687	(25,937)	-	157,750
336	Backflow Prevention Devices	5,789	3,154	-	8,943
339	Other Plant Miscellaneous Equipment	94	(1)	-	93
340	Office Furniture and Equipment	855,142	55,114	-	910,256
391	Transportation Equipment	330,271	(23,036)	-	307,235
342	Stores Equipment	-	-	-	-
346	Tools, Shop and Garage Equipment	143,159	(35,350)	-	107,808
344	Laboratory Equipment	9,797	-	-	9,797
345	Power Operated Equipment	14,045	(494)	(1,059)	14,611
346	Communication Equipment	36,801	(19,620)	-	17,181
347	Miscellaneous Equipment	703	-	-	703
348	Other Tangible Plant	(1,562,751)	4,837	-	(1,557,914)
TOTAL WATER PLANT		\$ 10,414,235	\$ (18,449)	\$ (108,523)	\$ 11,745,481

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

* Column (d) includes recording allocation of UIF

W-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Water

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 65,718	\$ 65,718	\$	\$	\$	\$
302	Franchises	15,740	15,740				
303	Land and Land Rights	18,244		18,244	-	-	-
304	Structures and Improvements	1,335,364		1,335,364	-	-	-
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	658,501		658,501			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	429,344		429,344			
310	Power Generation Equipment	2,386		2,386			
311	Pumping Equipment	1,539,490		1,539,490	-	-	
320	Water Treatment Equipment	434,626			434,626		
330	Distribution Reservoirs and Standpipes	761,024				761,024	
331	Transmission and Distribution Mains	4,352,577				4,352,577	
333	Services	1,196,253				1,196,253	
334	Meters and Meter Installations	959,750				959,750	
335	Hydrants	157,750				157,750	
336	Backflow Prevention Devices	8,943				8,943	
339	Other Plant Miscellaneous Equipment	93	-	-	-	93	
340	Office Furniture and Equipment	910,256					910,256
391	Transportation Equipment	307,235					307,235
342	Stores Equipment	-					-
346	Tools, Shop and Garage Equipment	107,808					107,808
344	Laboratory Equipment	9,797					9,797
345	Power Operated Equipment	14,611					14,611
346	Communication Equipment	17,181					17,181
347	Miscellaneous Equipment	703					703
348	Other Tangible Plant	(1,557,914)					(1,557,914)
TOTAL WATER PLANT		\$ 11,745,481	\$ 81,459	\$ 3,983,329	\$ 434,626	\$ 7,436,390	\$ (190,323)

W-4(b)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Total Water

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Water

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	(52,061)	(10,798)	21,022	10,224
302	Franchise	2,281	755	29	784
304	Structures and Improvements	406,147	22,392	(33,150)	(10,758)
305	Collecting and Impounding Reservoirs	-	-	(3,714)	(3,714)
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	363,863	21,701	(21,723)	(22)
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	(185,910)	357,719	-	357,719
310	Power Generation Equipment	603	2,832	(86)	2,747
311	Pumping Equipment	545,296	4,320	(36,022)	(31,702)
320	Water Treatment Equipment	193,276	11,916	(20,267)	(8,351)
330	Distribution Reservoirs and Standpipes	(61,466)	18,388	(279,478)	(261,090)
331	Transmission and Distribution Mains	1,300,639	114,636	(130,500)	(15,864)
333	Services	318,663	39,605	(109,758)	(70,153)
334	Meters and Meter Installations	632,412	42,844	(43,576)	(732)
335	Hydrants	68,064	(4,348)	(26,566)	(30,914)
336	Backflow Prevention Devices	851	525	-	525
339	Other Plant Miscellaneous Equipment	233	3,227	(3,178)	49
340	Office Furniture and Equipment	650,307	80,504	(14,290)	66,214
391	Transportation Equipment	259,583	21,428	(33,949)	(12,520)
342	Stores Equipment	-	-	-	-
346	Tools, Shop and Garage Equipment	159,562	3,471	(49,887)	(46,416)
344	Laboratory Equipment	5,660	392	0	392
345	Power Operated Equipment	(2,328)	969	(1,059)	(90)
346	Communication Equipment	36,505	415	(35,574)	(35,159)
347	Miscellaneous Equipment	74	129	(111)	19
348	Other Tangible Plant	(1,687,055)	(178,916)	5,410	(173,506)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,955,198	\$ 554,110	\$ (816,425)	\$ (262,315)

* Specify nature of transaction
OTHER CREDITS column (E) * are due to allocation of UIF plant
Use () to denote reversal entries.

W-6(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Water

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	-			-	(41,837)
302	Franchise	-			-	3,065
304	Structures and Improvements	-			-	395,389
305	Collecting and Impounding Reservoirs	(3,714)			(3,714)	-
306	Lake, River and Other Intakes	-			-	-
307	Wells and Springs	-			-	363,841
308	Infiltration Galleries and Tunnels	-			-	-
309	Supply Mains	-			-	171,810
310	Power Generation Equipment	-			-	3,349
311	Pumping Equipment	-			-	513,594
320	Water Treatment Equipment	(12,778)			(12,778)	197,703
330	Distribution Reservoirs and Standpipes	(3,589)			(3,589)	(318,967)
331	Transmission and Distribution Mains	(13,055)			(13,055)	1,297,831
333	Services	(49,736)			(49,736)	298,247
334	Meters and Meter Installations	(24,591)			(24,591)	656,271
335	Hydrants	-			-	37,150
336	Backflow Prevention Devices	-			-	1,376
339	Other Plant Miscellaneous Equipment	-			-	282
340	Office Furniture and Equipment	-			-	716,522
391	Transportation Equipment	-			-	247,063
342	Stores Equipment	-			-	-
346	Tools, Shop and Garage Equipment	-			-	113,146
344	Laboratory Equipment	-			-	6,052
345	Power Operated Equipment	-			-	(2,419)
346	Communication Equipment	(1,059)			(1,059)	2,405
347	Miscellaneous Equipment	-			-	93
348	Other Tangible Plant	2,122			2,122	(1,862,683)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (106,401)	\$ -	\$ -	\$ (106,401)	\$ 2,799,284

W-6(b)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Total Water

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>2,064,278.75</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>2,171.00</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
Allocation of UIF Cost Center		<u>92,854.00</u>
Total Credits		\$ <u>95,025.00</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>2,159,303.75</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

Accounting adjustments mandated by the FPSC

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Total Water

WATER 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)
Connection Fees:			
Marion County		\$	\$ 0
Orange County			0
Pasco County			0
Pinella County			0
Seminole County			2,171
Total Credits			\$ <u>2,171</u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,758,804
Debits during the year:	
Accruals charged to Account 272	\$ (30,400.97)
Other debits (specify):	
Allocation of UIF Cost Center/Rounding	(190,124)
Total debits	\$ (220,525)
Credits during the year (specify):	
	\$ -
Total credits	\$ -
Balance end of year	\$ <u>1,538,279</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Water

WATER 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)
	Cash	\$ 1,450
Total Credits		\$ 1,450.00

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Water

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	6,852	6,777	2,130,930
461.2	Sales to Commercial Customers			265,825
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		6,852	6,777	\$ 2,396,756
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		6,852	6,777	\$ 2,396,756
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			386
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			43,056
Total Other Water Revenues				\$ 43,443
Total Water Operating Revenues				\$ 2,440,198

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Water

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 363,699	\$ 80,014	\$ 21,822
603	Salaries and Wages - Officers, Directors and Majority Stockholders	27,421	-	-
604	Employee Pensions and Benefits	130,167	28,637	7,809
610	Purchased Water	140,370	140,370	
710	Purchased Sewer	-	-	
615	Purchased Power	78,856	78,856	
616	Fuel for Power Purchased	-	-	
618	Chemicals	52,975	21,048	-
620	Materials and Supplies	108,815	43,465	10,892
631	Contractual Services-Engineering	10,009	3,829	-
632	Contractual Services - Accounting	34,913	-	-
633	Contractual Services - Legal	134	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	-	-	-
636	Contractual Services - Other	39,086	-	-
641	Rental of Building/Real Property	504	-	-
642	Rental of Equipment	-	-	-
650	Transportation Expenses	39,063	8,594	2,344
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	58,644	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	10,597	2,332	636
660	Advertising Expense	1,466		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	108,666		
667	Regulatory Commission Exp.-Other	18,340	-	-
668	Water Resource Conservation Exp.	-	-	
670	Bad Debt Expense	24,228		
675	Miscellaneous Expenses	143,926	-	-
Total Water Utility Expenses		\$ 1,391,879	\$ 407,145	\$ 43,503

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

Total Water

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 80,014	\$ 21,822	\$ 127,295	\$ 32,733	\$	\$ 2
					27,421
28,637	7,809	45,558	11,714		4
0		0		0	0
0		0		0	0
31,927	0	0	0		
0	0	45,745	8,713	0	0
0	0	6,181	0	0	0
0	0	0	0	0	34,915
0	0	0	0	0	134
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	19,544	19,545
0	0	0	0	0	504
0	0	0	0	0	0
8,594	2,344	13,672	3,516	0	5
0	0	0	0	0	0
0	0	0	0	0	58,644
0	0	0	0	0	0
2,332	636	3,709	953	0	2
					1,466
					0
					108,666
0	0	0	0	0	18,340
				24,228	
0	0	0	0	71,962	71,962
\$ 151,504	\$ 32,611	\$ 242,160	\$ 57,629	\$ 115,734	\$ 341,609

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Marion County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 978,677
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	483,228
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	184,911
252	Advances for Construction		132
Subtotal			\$ 310,406
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 126,310
Subtotal			\$ 436,716
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		14,496
	Other (Specify):		
WATER RATE BASE			\$ 451,212
WATER OPERATING INCOME		W-3	\$ (5,401)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			-1.20%

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.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Marion County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 156,865
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 156,865
401	Operating Expenses	W-10(a)	\$ 115,967
403	Depreciation Expense	W-6(a)	41,152
	Less: Amortization of CIAC	W-8(a)	(8,999)
	Net Depreciation Expense		\$ 32,153
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		-
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		3,154
408.12	Payroll Taxes		2,925
408.13	Other Taxes and Licenses		8,204
408	Total Taxes Other Than Income		\$ 14,283
409.1	Income Taxes		-
410.1	Deferred Federal Income Taxes		(0)
410.11	Deferred State Income Taxes		(1)
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(136)
	Utility Operating Expenses		\$ 162,266
	Utility Operating Income		\$ (5,401)
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		189
420	Allowance for Funds Used During Construction		7,046
	Total Utility Operating Income		\$ 1,835

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Marion County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 3,180	\$ (2,586)	\$ -	\$ 594
302	Franchises	705	26	-	731
303	Land and Land Rights	12,746	4,469	-	17,215
304	Structures and Improvements	111,805	(10,357)	-	101,448
305	Collecting and Impounding Reservoirs		-	-	
306	Lake, River and Other Intakes		-	-	
307	Wells and Springs	35,508	(7,391)	-	28,117
308	Infiltration Galleries and Tunnels		-	-	
309	Supply Mains	5,085	1,371	-	6,456
310	Power Generation Equipment		-	-	
311	Pumping Equipment	161,348	(5,129)	(1,459)	157,678
320	Water Treatment Equipment	35,261	84	(262)	35,608
330	Distribution Reservoirs and Standpipes	104,016	(54,380)	-	49,635
331	Transmission and Distribution Mains	276,315	20,440	-	296,754
333	Services	170,391	12,209	(3,324)	185,924
334	Meters and Meter Installations	83,266	(1,203)	-	82,062
335	Hydrants	38,510	(1,351)	-	37,159
336	Backflow Prevention Devices	1,238	2,003	-	3,241
339	Other Plant Miscellaneous Equipment		-	-	
340	Office Furniture and Equipment	64,885	7,895	-	72,780
391	Transportation Equipment	25,736	(898)	-	24,838
342	Stores Equipment		-	-	
346	Tools, Shop and Garage Equipment	11,158	(3,938)	-	7,221
344	Laboratory Equipment	1,505	(321)	-	1,184
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	982	27	-	1,009
347	Miscellaneous Equipment	280	-	-	280
348	Other Tangible Plant	(121,943)	(14,000)	-	(135,944)
TOTAL WATER PLANT		\$ 1,021,977	\$ (53,031)	\$ (5,045)	\$ 973,991

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
 * Column (d) includes recording allocation of UIF

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Marion County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 594	\$ 594				
302	Franchises	731	731				
303	Land and Land Rights	17,215		17,215	-	-	-
304	Structures and Improvements	101,448		101,448	-	-	-
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	28,117		28,117			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	6,456		6,456			
310	Power Generation Equipment	-		-			
311	Pumping Equipment	157,678		157,678	-	-	
320	Water Treatment Equipment	35,608			35,608		
330	Distribution Reservoirs and Standpipes	49,635				49,635	
331	Transmission and Distribution Mains	296,754				296,754	
333	Services	185,924				185,924	
334	Meters and Meter Installations	82,062				82,062	
335	Hydrants	37,159				37,159	
336	Backflow Prevention Devices	3,241				3,241	
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	
340	Office Furniture and Equipment	72,780					72,780
391	Transportation Equipment	24,838					24,838
342	Stores Equipment	-					-
346	Tools, Shop and Garage Equipment	7,221					7,221
344	Laboratory Equipment	1,184					1,184
345	Power Operated Equipment	-					-
346	Communication Equipment	1,009					1,009
347	Miscellaneous Equipment	280					280
348	Other Tangible Plant	(131,258)					(131,258)
TOTAL WATER PLANT		\$ 978,677	\$ 1,325	\$ 310,914	\$ 35,608	\$ 654,776	\$ (23,946)

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Marion County

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Marion County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	2,236	80	3	82
302	Franchise	97	19	3	22
304	Structures and Improvements	70,752	3,469	81	3,550
305	Collecting and Impounding Reservoirs			-	-
306	Lake, River and Other Intakes			-	-
307	Wells and Springs	28,221	1,184	0	1,184
308	Infiltration Galleries and Tunnels	-		-	-
309	Supply Mains	754	145	-	145
310	Power Generation Equipment	-	-	153	153
311	Pumping Equipment	65,227	8,119	222	8,342
320	Water Treatment Equipment	21,040	1,615	(1,721)	(106)
330	Distribution Reservoirs and Standpipes	62,231	2,875	(262)	2,613
331	Transmission and Distribution Mains	161,203	6,467	5	6,473
333	Services	48,190	4,572	(3,324)	1,248
334	Meters and Meter Installations	33,702	4,259	(3,327)	932
335	Hydrants	16,277	854	-	854
336	Backflow Prevention Devices	234	172	-	172
339	Other Plant Miscellaneous Equipment		-	-	-
340	Office Furniture and Equipment	49,829	7,652	912	8,564
391	Transportation Equipment	20,228	1,693	(1,947)	(254)
342	Stores Equipment			-	-
346	Tools, Shop and Garage Equipment	9,115	756	(2,690)	(1,934)
344	Laboratory Equipment	1,165	101	(284)	(183)
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	377	117	(5)	111
347	Miscellaneous Equipment	74	19	-	19
348	Other Tangible Plant	(131,462)	(3,015)	(10,279)	(13,294)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 459,490	\$ 41,152	\$ (22,459)	\$ 18,693

* Specify nature of transaction
OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Marion County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
301	Organization	-			-	2,318
302	Franchise	-			-	119
304	Structures and Improvements	-			-	74,302
305	Collecting and Impounding Reservoirs	-			-	
306	Lake, River and Other Intakes	-			-	
307	Wells and Springs	-			-	29,404
308	Infiltration Galleries and Tunnels	-			-	-
309	Supply Mains	-			-	899
310	Power Generation Equipment	-			-	153
311	Pumping Equipment	-			-	73,569
320	Water Treatment Equipment	(1,459)			(1,459)	22,393
330	Distribution Reservoirs and Standpipes	(262)			(262)	65,106
331	Transmission and Distribution Mains	-			-	167,676
333	Services	-			-	49,438
334	Meters and Meter Installations	(3,324)			(3,324)	37,958
335	Hydrants	-			-	17,131
336	Backflow Prevention Devices	-			-	405
339	Other Plant Miscellaneous Equipment	-			-	
340	Office Furniture and Equipment	-			-	58,393
391	Transportation Equipment	-			-	19,973
342	Stores Equipment	-			-	
346	Tools, Shop and Garage Equipment	-			-	7,181
344	Laboratory Equipment	-			-	982
345	Power Operated Equipment	-			-	-
346	Communication Equipment	-			-	489
347	Miscellaneous Equipment	-			-	93
348	Other Tangible Plant	-			-	(144,755)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ <u>(5,045)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(5,045)</u>	\$ <u>483,228</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Marion County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>182,996</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>-</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u> </u>
Allocation of UIF Cost Center		1,915
Total Credits		\$ <u>1,915</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u> </u>
Total Contributions In Aid of Construction		\$ <u>184,911</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Marion County

WATER 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)
CONNECTION FEES			\$ 0
Total Credits			\$ 0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 133,914
Debits during the year:	
Accruals charged to Account 272	\$ 8,999
Other debits (specify):	
Allocation of UIF Cost Center	(16,603)
Total debits	\$ (7,604)
Credits during the year (specify):	
	\$
Total credits	\$ -
Balance end of year	\$ 126,310

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Marion County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	528	548	137,974
461.2	Sales to Commercial Customers			16,446
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
Total Metered Sales		528	548	\$ 154,420
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		528	548	\$ 154,420
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFP)			\$
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			2,446
Total Other Water Revenues				\$ 2,446
Total Water Operating Revenues				\$ 156,865

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Marion County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 31,064	\$ 6,834	\$ 1,864
603	Salaries and Wages - Officers, Directors and Majority Stockholders	2,146		
604	Employee Pensions and Benefits	10,291	2,264	617
610	Purchased Water	-		
615	Purchased Power	11,851	11,851	
616	Fuel for Power Purchased	-		
618	Chemicals	1,840	1,840	
620	Materials and Supplies	21,578	8,631	2,158
631	Contractual Services-Engineering	17		
632	Contractual Services - Accounting	2,773		
633	Contractual Services - Legal	63		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	2,611		
641	Rental of Building/Real Property	40		
642	Rental of Equipment	-		
650	Transportation Expenses	3,087	679	185
656	Insurance - Vehicle	-		
657	Insurance - General Liability	4,635		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	836	184	50
660	Advertising Expense	116		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	3,645		
667	Regulatory Commission Exp.-Other	1,422		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	562		
675	Miscellaneous Expenses	17,388		
Total Water Utility Expenses		\$ 115,967	\$ 32,283	\$ 4,874

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

Marion County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 6,834	\$ 1,864	\$ 10,873	\$ 2,796	\$	\$ 1
<u>2,264</u>	<u>617</u>	<u>3,602</u>	<u>926</u>		<u>2,146</u>
					<u>1</u>
		9,063	1,726		
		17			
					<u>2,773</u>
					<u>63</u>
					<u>0</u>
				1,306	<u>1,306</u>
					<u>40</u>
					<u>0</u>
<u>679</u>	<u>185</u>	<u>1,080</u>	<u>278</u>		<u>2</u>
					<u>4,635</u>
<u>184</u>	<u>50</u>	<u>293</u>	<u>75</u>		<u>1</u>
					<u>116</u>
					<u>3,645</u>
					<u>1,422</u>
				562	
				<u>8,694</u>	<u>8,694</u>
\$ <u>9,961</u>	\$ <u>2,716</u>	\$ <u>24,928</u>	\$ <u>5,801</u>	\$ <u>10,562</u>	\$ <u>24,846</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY : GOLDEN HILLS / CROWNWOOD / MARION

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		3.667	0.127	3.540	2.969
February		3.428	0.138	3.290	2.815
March		4.478	0.158	4.320	3.732
April		4.754	0.168	4.586	4.053
May		5.937	0.246	5.691	5.027
June		4.537	0.157	4.380	4.054
July		4.392	0.158	4.234	3.611
August		4.865	0.177	4.688	4.008
September		4.335	0.167	4.168	3.821
October		5.134	0.177	4.957	4.284
November		4.610	0.150	4.460	4.064
December		4.506	0.146	4.360	3.824
Total for Year	<u>0</u>	<u>54.643</u>	<u>1.967</u>	<u>52.676</u>	<u>46.265</u>

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:

NOTE: Water is supplied to Crownwood water system, owned by Utilities, Inc. of Florida, from Golden H wells. Water sold in Crownwood in 2013 was 5.373 mg. This figure is included in above water sold total.

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	330 gpm	316,800	Well
Well #2	440 gpm	422,400	Well
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY GOLDEN HILLS / CROWNWOOD / MARION

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.641 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet) <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

GOLDEN HILLS / CROWNWOOD / MARION
COMBINED

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential 5/8"		1.0	106	106
Residential 1"		2.5	397	993
5/8"	Displacement	1.0	21	21
3/4"	Displacement	1.5		0
1"	Displacement	2.5	8	20
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>1,175</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

<p>ERC Calculation:</p> <p style="text-align: center;">46.265/365/350=362 ERC's</p>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY GOLDEN HILLS / CROWNWOOD / MARION

OTHER 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. 857
2. Maximum number of ERCs * which can be served. 857
3. Present system connection capacity (in ERCs *) using existing lines. 857
4. Future connection capacity (in ERCs *) upon service area buildout. 857
5. Estimated annual increase in ERCs *. 1
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. Fire hydrants throughout the system.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2014: Replaced galvanized pipe and service laterals throughout the system to reduce water loss.
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 6424076
12. Water Management District Consumptive Use Permit # 5643
 - 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?

* An ERC is determined based on the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Orange County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 272,046
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	141,156
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	9,990
252	Advances for Construction		74
Subtotal			\$ 120,825
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ (16,933)
Subtotal			\$ 103,892
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		9,527
	Other (Specify):		
WATER RATE BASE			\$ 113,419
WATER OPERATING INCOME		W-3	\$ (6,359)
RN (Water Operating Income / Water Rate Base)			<u>-5.61%</u>

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.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY Orange County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 108,866
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 108,866
401	Operating Expenses	W-10(a)	\$ 76,216
403	Depreciation Expense	W-6(a)	6,717
	Less: Amortization of CIAC	W-8(a)	24,617
	Net Depreciation Expense		\$ 31,334
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		-
	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		1,087
408.12	Payroll Taxes		1,668
408.13	Other Taxes and Licenses		4,997
408	Total Taxes Other Than Income		\$ 7,752
409.1	Income Taxes		-
410.1	Deferred Federal Income Taxes		(0)
410.11	Deferred State Income Taxes		(0)
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(76.26)
	Utility Operating Expenses		\$ 115,225
	Utility Operating Income		\$ (6,359)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		107
420	Allowance for Funds Used During Construction		-
	Total Utility Operating Income		\$ (6,252)

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Orange County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS * (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 7,900	\$ 0	\$ -	\$ 7,900
302	Franchises	457	0	-	457
303	Land and Land Rights	(343)	(901)	-	(1,244)
304	Structures and Improvements	126,650	(115,396)	-	11,254
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	31,157	(30,823)	-	334
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	25,095	(20,286)	-	4,810
320	Water Treatment Equipment	3,805	(3,769)	-	36
330	Distribution Reservoirs and Standpipes	3,761	-	-	3,761
331	Transmission and Distribution Mains	384,023	(185,579)	-	198,445
333	Services	29,861	(4,713)	-	25,148
334	Meters and Meter Installations	53,422	(12,223)	-	41,199
335	Hydrants	28	-	-	28
336	Backflow Prevention Devices	297	-	-	297
339	Other Plant Miscellaneous Equipment	94	(1)	-	93
340	Office Furniture and Equipment	37,591	2,574	-	40,165
391	Transportation Equipment	14,956	(1,016)	-	13,940
342	Stores Equipment	-	-	-	-
346	Tools, Shop and Garage Equipment	34,112	(32,605)	-	1,507
344	Laboratory Equipment	130	0	-	130
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	20,074	(19,508)	-	566
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	(70,865)	(5,914)	-	(76,780)
TOTAL WATER PLANT		\$ 702,205	\$ (430,159)	\$ -	\$ 272,046

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

* Column (d) includes recording allocation of UIF

W-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Orange County

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 7,900	\$ 7,900	\$	\$	\$	\$
302	Franchises	457	457				
303	Land and Land Rights	(1,244)		(1,244)	-	-	-
304	Structures and Improvements	11,254		11,254	-	-	-
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	334		334			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	-		-			
310	Power Generation Equipment	-		-			
311	Pumping Equipment	4,810		4,810	-	-	
320	Water Treatment Equipment	36			36		
330	Distribution Reservoirs and Standpipes	3,761				3,761	
331	Transmission and Distribution Mains	198,445				198,445	
333	Services	25,148				25,148	
334	Meters and Meter Installations	41,199				41,199	
335	Hydrants	28				28	
336	Backflow Prevention Devices	297				297	
339	Other Plant Miscellaneous Equipment	93	-	-	-	93	
340	Office Furniture and Equipment	40,165					40,165
391	Transportation Equipment	13,940					13,940
342	Stores Equipment	-					-
346	Tools, Shop and Garage Equipment	1,507					1,507
344	Laboratory Equipment	130					130
345	Power Operated Equipment	-					-
346	Communication Equipment	566					566
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	(76,780)					(76,780)
TOTAL WATER PLANT		\$ 272,046	\$ 8,358	\$ 15,154	\$ 36	\$ 268,970	\$ (20,472)

W-4(b)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Orange County

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

W-5
GROUP _____

W-5
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Orange County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	8,428	(1,201)	21,055	19,854
302	Franchise	62	11	0	11
304	Structures and Improvements	32,571	1,272	(23,564)	(22,292)
305	Collecting and Impounding Reservoirs			-	-
306	Lake, River and Other Intakes			-	-
307	Wells and Springs	15,082	(3,202)	217	(2,985)
308	Infiltration Galleries and Tunnels			-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment		-	-	-
311	Pumping Equipment	22,053	(429)	(13,312)	(13,741)
320	Water Treatment Equipment	3,892	(595)	204	(391)
330	Distribution Reservoirs and Standpipes	1,194	102	-	102
331	Transmission and Distribution Mains	58,812	12,407	11,102	23,509
333	Services	15,400	770	(2,691)	(1,922)
334	Meters and Meter Installations	43,460	769	(19,916)	(19,148)
335	Hydrants	21	1	-	1
336	Backflow Prevention Devices	(119)	20	-	20
339	Other Plant Miscellaneous Equipment	25	3	1	5
340	Office Furniture and Equipment	28,949	4,350	(542)	3,808
391	Transportation Equipment	11,755	964	(1,510)	(545)
342	Stores Equipment			-	-
346	Tools, Shop and Garage Equipment	49,300	604	(48,289)	(47,685)
344	Laboratory Equipment	129	(2)	11	9
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	26,116	66	(25,908)	(25,842)
347	Miscellaneous Equipment		-	-	-
348	Other Tangible Plant	(76,397)	(9,193)	(3,153)	(12,346)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 240,734	\$ 6,717	\$ (106,295)	\$ (99,577)

* Specify nature of transaction
OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Orange County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-k)
(a)	(b)	(g)	(h)	(i)	(j)	(l)
301	Organization	-				28,282
302	Franchise	-				74
304	Structures and Improvements	-			-	10,279
305	Collecting and Impounding Reservoirs	-			-	
306	Lake, River and Other Intakes	-			-	
307	Wells and Springs	-			-	12,097
308	Infiltration Galleries and Tunnels	-			-	
309	Supply Mains	-			-	-
310	Power Generation Equipment	-			-	
311	Pumping Equipment	-			-	8,312
320	Water Treatment Equipment	-			-	3,501
330	Distribution Reservoirs and Standpipes	-			-	1,296
331	Transmission and Distribution Mains	-			-	82,321
333	Services	-			-	13,478
334	Meters and Meter Installations	-			-	24,313
335	Hydrants	-			-	22
336	Backflow Prevention Devices	-			-	(99)
339	Other Plant Miscellaneous Equipment	-			-	29
340	Office Furniture and Equipment	-			-	32,757
391	Transportation Equipment	-			-	11,210
342	Stores Equipment	-			-	
346	Tools, Shop and Garage Equipment	-			-	1,616
344	Laboratory Equipment	-			-	137
345	Power Operated Equipment	-			-	-
346	Communication Equipment	-			-	274
347	Miscellaneous Equipment	-			-	
348	Other Tangible Plant	-			-	(88,743)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 141,156

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Orange County

WATER 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)
CONNECTION FEES		\$	\$
	-		
Total Credits			\$ <u>0</u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 25,634
Debits during the year:	
Accruals charged to Account 272	\$ (24,617)
Other debits (specify) :	
Allocation of UIF Cost Center	(17,951)
Total debits	\$ (42,567)
Credits during the year (specify) :	
	\$
Total credits	\$ -
Balance end of year	\$ <u>(16,933)</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY Orange County

WATER 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		\$ -

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Orange County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	311	308	105,271
461.2	Sales to Commercial Customers			362
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
Total Metered Sales		311	308	\$ 105,632
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		311	308	\$ 105,632
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			3,234
Total Other Water Revenues				\$ 3,234
Total Water Operating Revenues				\$ 108,866

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Orange County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 13,686	\$ 3,011	\$ 821
603	Salaries and Wages - Officers, Directors and Majority Stockholders	1,230		
604	Employee Pensions and Benefits	5,859	1,289	352
610	Purchased Water	33,809	33,809	
	Purchased Sewer Treatment	-	-	
615	Purchased Power	(2)	(2)	
616	Fuel for Power Purchased	-		
618	Chemicals	23		
620	Materials and Supplies	1,392	557	139
631	Contractual Services-Engineering	10		
632	Contractual Services - Accounting	1,574		
633	Contractual Services - Legal	36		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	1,475		
641	Rental of Building/Real Property	23		
642	Rental of Equipment	-		
650	Transportation Expenses	1,757	386	105
656	Insurance - Vehicle	-		
657	Insurance - General Liability	2,638		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	476	105	29
660	Advertising Expense	66		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	2,046		
667	Regulatory Commission Exp.-Other	806		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	3,510		
675	Miscellaneous Expenses	5,803		
Total Water Utility Expenses		\$ <u>76,216</u>	\$ <u>39,155</u>	\$ <u>1,446</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

Orange County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 3,011	\$ 821	\$ 4,790	\$ 1,232		\$ -1
					1,230
1,289	352	2,051	527		
23					
		585	111		
		10			
					1,574
					36
					0
				738	738
					23
					0
386	105	615	158		
					2,638
105	29	166	42		
					66
					2,046
					806
				3,510	
				2,901	2,901
\$ 4,814	\$ 1,307	\$ 8,217	\$ 2,070	\$ 7,149	\$ 12,058

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : CRESCENT HEIGHTS / ORANGE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	1.423	0.000	0.000	1.423	1.362
February	1.315	0.000	0.017	1.298	1.238
March	1.333	0.000	0.011	1.322	1.380
April	1.674	0.000	0.024	1.650	1.415
May	1.531	0.000	0.059	1.472	1.538
June	1.514	0.000	0.106	1.409	1.521
July	1.526	0.000	0.037	1.489	1.438
August	1.512	0.000	0.044	1.468	1.552
September	1.461	0.000	0.030	1.431	1.347
October	1.409	0.000	0.039	1.371	1.494
November	1.405	0.000	0.044	1.361	1.445
December	1.655	0.000	0.029	1.626	1.423
Total for Year	17.759	0.000	0.439	17.319	17.153

If water is purchased for resale, indicate the following:

Vendor Orlando Utilities Commission

Point of delivery 2 each Amelia & John (6"), Powers & Robinson (2")

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

None

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Water Purchased. Interconnected with OUC.	None	N/A	N/A

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY CRESCENT HEIGHTS / ORANGE

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): <u> N/A </u>	
Location of measurement of capacity (i.e. Wellhead, Storage Tank): <u> N/A </u>	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): <u> None </u>	
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u> N/A </u>	Manufacturer: <u> N/A </u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u> N/A </u>	Manufacturer: <u> N/A </u>
Gravity (in GPM/square feet): <u> N/A </u>	Manufacturer: <u> N/A </u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

CRESCENT HEIGHTS / ORANGE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	280	280
5/8"	Displacement	1.0	3	3
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				286

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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 sa period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> <p style="text-align: center;">$17.153/365/350=134 \text{ ERC's}$</p>
--

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY CRESCENT HEIGHTS / ORANGE

OTHER 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. N/A - Bulk Interconnect with Orlando Utilities Commission
2. Maximum number of ERCs * which can be served. N/A Bulk Interconnect with Orlando Utilities Commission
3. Present system connection capacity (in ERCs *) using existing lines. N/A Bulk Interconnect with Orlando Utilities Commission
4. Future connection capacity (in ERCs *) upon service area buildout. N/A Bulk Interconnect with Orlando Utilities Commission
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. Two (2) hydrants interconnected with OUC
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2016: Replace water mains, valves and service lines.
9. When did the company last file a capacity analysis report with the DEP? Unknown
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3480255
12. Water Management District Consumptive Use Permit # N/A
 - a. Is the system in compliance with the requirements of the CUP? _____
 - b. If not, what are the utility's plans to gain compliance? N/A

* An ERC is determined based on the calculation on the bottom of Page W-13.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : DAVIS SHORES / ORANGE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.269	0.000	0.001	0.268	0.275
February	0.205	0.000	0.000	0.205	0.225
March	0.232	0.000	0.001	0.231	0.261
April	0.329	0.000	0.000	0.329	0.303
May	0.314	0.000	0.000	0.314	0.339
June	0.338	0.000	0.000	0.338	0.364
July	0.349	0.000	0.000	0.349	0.320
August	0.309	0.000	0.000	0.309	0.352
September	0.300	0.000	0.000	0.300	0.264
October	0.233	0.000	0.000	0.233	0.248
November	0.218	0.000	0.000	0.218	0.226
December	0.282	0.000	0.000	0.282	0.299
Total for Year	3.378	0.000	0.002	3.376	3.475

If water is purchased for resale, indicate the following:

Vendor Orange County Utilities

Point of delivery _____

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

None

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Water purchased from Orange County.	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY DAVIS SHORES / ORANGE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): <u> N/A </u>	
Location of measurement of capacity (i.e. Wellhead, Storage Tank): <u> N/A </u>	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): <u> None </u>	
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u> N/A </u>	Manufacturer: <u> N/A </u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u> N/A </u>	Manufacturer: <u> N/A </u>
Gravity (in GPM/square feet): <u> N/A </u>	Manufacturer: <u> N/A </u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

DAVIS SHORES / ORANGE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential **		1.0	45	45
5/8"	Displacement	1.0		0
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		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				45

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> <p style="text-align: center;">$3.475/365/350=27 \text{ ERC's}$</p>
--

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY :

DAVIS SHORES / ORANGE

OTHER 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. N/A Bulk Interconnect with Orange County Utilities
2. Maximum number of ERCs * which can be served. N/A - Bulk Interconnect with Orange County Utilities
3. Present system connection capacity (in ERCs *) using existing lines. N/A - Bulk Interconnect w/ Orange County Utilities
4. Future connection capacity (in ERCs *) upon service area buildout. N/A Bulk Interconnect w/Orange County Utilities
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____

9. When did the company last file a capacity analysis report with the DEP? Unknown
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3480272
12. Water Management District Consumptive Use Permit # N/A
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? N/A

* An ERC is determined based on the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 4,641,219
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>1,309,075</u>
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	<u>720,451</u>
252	Advances for Construction		<u>688</u>
Subtotal			\$ <u>2,611,005</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 480,814
Subtotal			\$ <u>3,091,818</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>64,618</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>3,156,437</u>
WATER OPERATING INCOME		W-3	\$ <u>40,053</u>
RN (Water Operating Income / Water Rate Base)			<u>1.27%</u>

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.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 1,035,064
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 1,035,064
401	Operating Expenses	W-10(a)	\$ 516,946
403	Depreciation Expense	W-6(a)	490,729
	Less: Amortization of CIAC	W-8(a)	(115,866)
	Net Depreciation Expense		\$ 374,863
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		-
	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		37,015
408.12	Payroll Taxes		15,967
408.13	Other Taxes and Licenses		50,933
408	Total Taxes Other Than Income		\$ 103,915
409.1	Income Taxes		-
410.1	Deferred Federal Income Taxes		(1)
410.11	Deferred State Income Taxes		(4)
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(708)
	Utility Operating Expenses		\$ 995,011
	Utility Operating Income		\$ 40,053
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		7,807
420	Allowance for Funds Used During Construction		1,809
	Total Utility Operating Income		\$ 49,670

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 36,715	\$ (35,549)	\$ -	\$ 1,166
302	Franchises	9,348	(93)	-	9,255
303	Land and Land Rights	12,021	(16,495)	-	(4,474)
304	Structures and Improvements	672,101	(17,377)	(1,252)	655,976
305	Collecting and Impounding Reservoirs		-	-	
306	Lake, River and Other Intakes		-	-	
307	Wells and Springs	359,097	13,613	-	372,710
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	359,859	54,528	-	414,387
310	Power Generation Equipment	1,312	-	-	1,312
311	Pumping Equipment	292,435	(68,687)	(1,360)	225,108
320	Water Treatment Equipment	220,695	(2,015)	(1,973)	220,653
330	Distribution Reservoirs and Standpipes	354,917	(43,520)	-	311,398
331	Transmission and Distribution Mains	1,281,094	149,105	(2,874)	1,433,073
333	Services	526,563	(9,640)	(17,640)	534,563
334	Meters and Meter Installations	385,949	29,519	-	415,467
335	Hydrants	71,251	1,199	-	72,450
336	Backflow Prevention Devices	238	-	-	238
339	Other Plant Miscellaneous Equipment		-	-	
340	Office Furniture and Equipment	382,036	16,299	-	398,334
391	Transportation Equipment	142,436	(13,052)	-	129,385
342	Stores Equipment		-	-	
346	Tools, Shop and Garage Equipment	70,057	4,398	-	74,454
344	Laboratory Equipment	2,194	300	-	2,494
345	Power Operated Equipment	8,794	(494)	(1,059)	9,359
346	Communication Equipment	10,134	(177)	-	9,957
347	Miscellaneous Equipment	423	-	-	423
348	Other Tangible Plant	(674,899)	28,429	-	(646,470)
TOTAL WATER PLANT		\$ 4,524,771	\$ 90,291	\$ (26,157)	\$ 4,641,219

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

* Column (d) includes recording allocation of UIF

W-4(a)

GROUP _____

(2,122)

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 1,166	\$ 1,166	\$	\$	\$	\$
302	Franchises	9,255	9,255				
303	Land and Land Rights	(4,474)		(4,474)	-	-	-
304	Structures and Improvements	655,976		655,976	-	-	-
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	372,710		372,710			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	414,387		414,387			
310	Power Generation Equipment	1,312		1,312			
311	Pumping Equipment	225,108		225,108	-	-	
320	Water Treatment Equipment	220,653			220,653		
330	Distribution Reservoirs and Standpipes	311,398				311,398	
331	Transmission and Distribution Mains	1,433,073				1,433,073	
333	Services	534,563				534,563	
334	Meters and Meter Installations	415,467				415,467	
335	Hydrants	72,450				72,450	
336	Backflow Prevention Devices	238				238	
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	
340	Office Furniture and Equipment	398,334					398,334
391	Transportation Equipment	129,385					129,385
342	Stores Equipment	-					-
346	Tools, Shop and Garage Equipment	74,454					74,454
344	Laboratory Equipment	2,494					2,494
345	Power Operated Equipment	9,359					9,359
346	Communication Equipment	9,957					9,957
347	Miscellaneous Equipment	423					423
348	Other Tangible Plant	(646,470)					(646,470)
TOTAL WATER PLANT		\$ 4,641,219	\$ 10,421	\$ 1,665,019	\$ 220,653	\$ 2,767,189	\$ (22,062)

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Pasco County

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	15,005	(3,362)	(9)	(3,371)
302	Franchise	1,393	591	(14)	577
304	Structures and Improvements	160,954	15,011	1,877	16,888
305	Collecting and Impounding Reservoirs			(1,252)	(1,252)
306	Lake, River and Other Intakes			-	-
307	Wells and Springs	147,297	16,952	(21,940)	(4,988)
308	Infiltration Galleries and Tunnels	-		-	-
309	Supply Mains	(196,817)	356,025	-	356,025
310	Power Generation Equipment	398	2,244	(1,095)	1,149
311	Pumping Equipment	194,524	(42,473)	6,592	(35,881)
320	Water Treatment Equipment	77,541	8,278	(4,337)	3,942
330	Distribution Reservoirs and Standpipes	94,719	83,463	(39,916)	43,547
331	Transmission and Distribution Mains	408,970	41,019	(81,635)	(40,616)
333	Services	99,773	22,101	(61,878)	(39,777)
334	Meters and Meter Installations	268,684	22,100	(13,631)	8,469
335	Hydrants	34,673	2,021	(280)	1,741
336	Backflow Prevention Devices	(345)	16	-	16
339	Other Plant Miscellaneous Equipment		3,178	(3,178)	-
340	Office Furniture and Equipment	286,721	26,830	(13,293)	13,537
391	Transportation Equipment	111,951	9,225	(17,131)	(7,906)
342	Stores Equipment			-	-
346	Tools, Shop and Garage Equipment	75,531	(1,199)	1,388	190
344	Laboratory Equipment	705	226	263	489
345	Power Operated Equipment	(2,060)	760	(1,059)	(300)
346	Communication Equipment	7,853	(426)	(9,582)	(10,008)
347	Miscellaneous Equipment		111	(111)	-
348	Other Tangible Plant	(727,579)	(71,960)	(5,360)	(77,320)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,059,891	\$ 490,729	\$ (265,580)	\$ 225,149

* Specify nature of transaction
OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
301	Organization	-				11,634
302	Franchise	-				1,970
304	Structures and Improvements	-			-	177,842
305	Collecting and Impounding Reservoirs	(1,252)			(1,252)	-
306	Lake, River and Other Intakes	-			-	
307	Wells and Springs	-			-	142,308
308	Infiltration Galleries and Tunnels	-			-	-
309	Supply Mains	-			-	159,208
310	Power Generation Equipment	-			-	1,547
311	Pumping Equipment	-			-	158,642
320	Water Treatment Equipment	(1,360)			(1,360)	82,842
330	Distribution Reservoirs and Standpipes	(1,973)			(1,973)	140,239
331	Transmission and Distribution Mains	-			-	368,354
333	Services	(2,874)			(2,874)	62,870
334	Meters and Meter Installations	(17,640)			(17,640)	294,792
335	Hydrants	-			-	36,413
336	Backflow Prevention Devices	-			-	(329)
339	Other Plant Miscellaneous Equipment	-			-	
340	Office Furniture and Equipment	-			-	300,257
391	Transportation Equipment	-			-	104,045
342	Stores Equipment	-			-	
346	Tools, Shop and Garage Equipment	-			-	75,721
344	Laboratory Equipment	-			-	1,195
345	Power Operated Equipment	-			-	(2,360)
346	Communication Equipment	(1,059)			(1,059)	(1,095)
347	Miscellaneous Equipment	-			-	
348	Other Tangible Plant	2,122			2,122	(807,021)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (24,035)	\$ -	\$ -	\$ (24,035)	\$ 1,309,075

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

WATER 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)
WATER CONNECTIONS FEES		\$	\$
Total Credits			\$ <u>0</u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 457,115
Debits during the year:	
Accruals charged to Account 272	\$ 115,865.72
Other debits (specify) :	
Allocation of UIF Cost Center	(92,167)
Total debits	\$ 23,699
Credits during the year (specify) :	
	\$
Total credits	\$ -
Balance end of year	\$ <u>480,814</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY Pasco County

WATER 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		\$ _____ -

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	2,957	2,854	807,989
461.2	Sales to Commercial Customers			211,771
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
Total Metered Sales		2,957	2,854	\$ 1,019,760
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		2,957	2,854	\$ 1,019,760
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			376
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			14,928
Total Other Water Revenues				\$ 15,304
Total Water Operating Revenues				\$ 1,035,064

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

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 176,441	\$ 38,817	\$ 10,586
603	Salaries and Wages - Officers, Directors and Majority Stockholders	11,922		
604	Employee Pensions and Benefits	56,024	12,325	3,361
610	Purchased Water	-	-	
615	Purchased Power	26,660	26,660	
616	Fuel for Power Purchased	-		
618	Chemicals	19,208	19,208	
620	Materials and Supplies	53,888	21,555	5,389
631	Contractual Services-Engineering	3,829	3,829	
632	Contractual Services - Accounting	14,984		
633	Contractual Services - Legal	(548)		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	18,447		
641	Rental of Building/Real Property	217		
642	Rental of Equipment	-		
650	Transportation Expenses	16,826	3,702	1,010
656	Insurance - Vehicle	-		
657	Insurance - General Liability	25,255		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	4,574	1,006	274
660	Advertising Expense	630		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	18,990		
667	Regulatory Commission Exp.-Other	7,607		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	10,012		
675	Miscellaneous Expenses	51,980		
Total Water Utility Expenses		\$ 516,946	\$ 127,103	\$ 20,620

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 38,817	\$ 10,586	\$ 61,754	\$ 15,880	\$	\$ 2
					11,922
12,325	3,361	19,608	5,042		2
		22,633	4,311		
					14,984
					-548
					0
				9,224	9,224
					217
					0
3,702	1,010	5,889	1,514		1
					25,255
1,006	274	1,601	412		
					630
					18,990
					7,607
				10,012	
				25,990	25,990
\$ 55,850	\$ 15,231	\$ 111,485	\$ 27,159	\$ 45,226	\$ 114,276

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : ORANGWOOD, WIS-BAR & BVTP/PASCO
Combined

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		5.975	-0.099 *	6.074	4.985
February		5.538	-0.124 *	5.662	4.685
March		6.369	-0.144 *	6.513	5.256
April		5.556	-0.127 *	5.683	5.121
May		6.279	-0.157 *	6.436	5.056
June		6.295	-0.169 *	6.465	4.976
July		5.951	-0.112 *	6.063	4.830
August		5.752	-0.152 *	5.904	4.721
September		6.271	-0.167 *	6.438	4.734
October		6.419	-0.181 *	6.599	4.795
November		5.893	-0.144 *	6.036	4.678
December		6.121	-0.158 *	6.279	4.653
Total for Year	0.000	72.419	-1.734 *	74.153	58.491

*Adjusted for Source Meter Register Error.

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

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

NOTE:

Based on 16hrs/day

<u>List for each source of supply:</u>	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Orangewood Well #1	144 gpm	138,240	Groundwater
Orangewood Well #2	241 gpm	231,360	Groundwater
Orangewood Well #3	90 gpm	86,400	Groundwater
Orangewood Well #4	50 gpm	48,000	Groundwater
BVTP Well #1	85 gpm	81,600	Groundwater
BVTP Well #2	109 gpm	104,640	Groundwater
BVTP Well #3	200 gpm	192,000	Groundwater

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY ORANGEWOOD / PASCO

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>1,238,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

ORANGEWOOD / PASCO

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,791	1,791
5/8"	Displacement	1.0	36	36
3/4"	Displacement	1.5		0
1"	Displacement	2.5	11	28
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>1,897</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> <p style="text-align: center;">$58.491/365/350=458 \text{ ERC's}$</p>
--

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY ORANGEWOOD / PASCO

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 2,000
2. Maximum number of ERCs * which can be served. 2,000
3. Present system connection capacity (in ERCs *) using existing lines. 2,000
4. Future connection capacity (in ERCs *) upon service area buildout. 2,000
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 550 gpm residential; 1000 gpm commercial
7. Attach a description of the fire fighting facilities. 15 hydrants; 6 hydro pneumatic tanks.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2016: Replace 2" galvanized pipe, service lines, meters and valves on selected streets of Buena Vista Trailer Park.
9. When did the company last file a capacity analysis report with the DEP? Unknown
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 6511311
12. Water Management District Consumptive Use Permit # 4668.02
 - 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 the calculation on the bottom of Page W-13.

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : SUMMERTREE / PASCO

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		7.869	1.871	5.998	4.959
February		7.187	1.839	5.348	3.954
March		7.734	1.890	5.844	4.530
April		7.401	2.910	4.491	4.327
May		8.818	2.786	6.032	5.325
June		8.178	3.196	4.982	4.707
July		8.028	3.292	4.736	4.404
August		8.486	3.321	5.165	4.447
September		8.937	3.749	5.188	4.812
October		9.571	4.182	5.389	4.428
November		9.740	3.895	5.845	5.302
December		9.460	4.507	4.953	4.348
Total for Year	0.000	101.409	37.438	63.971	55.541

If water is purchased for resale, indicate the following:

Vendor None

Point of delivery _____

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

None

Based on 16hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	91 gpm	87,360	Groundwater
Well #2	400 gpm	384,000	Groundwater
Well #13	400 gpm	384,000	Groundwater
Well #17	400 gpm	384,000	Groundwater

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY SUMMERTREE / PASCO

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>375,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chloramination, Iron Sequestration</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

SUMMERTREE / PASCO

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,193	1,193
5/8"	Displacement	1.0	6	6
3/4"	Displacement	1.5		0
1"	Displacement	2.5	2	5
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	24	192
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>1,396</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

$$55.541/365/350=435 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY SUMMERTREE / PASCO

OTHER 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. 1,200
2. Maximum number of ERCs * which can be served. 1429
3. Present system connection capacity (in ERCs *) using existing lines. 1,429
4. Future connection capacity (in ERCs *) upon service area buildout. 1,429
5. Estimated annual increase in ERCs *. 0-10
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 550 gpm residential, 1000 gpm commercial
7. Attach a description of the fire fighting facilities. Fire hydrants throughout the system.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2016: Either construct inter-connection with Pasco County Utilities or construct additional water treatment facilities to address secondary water quality parameters.
9. When did the company last file a capacity analysis report with the DEP? None filed
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 6511423
12. Water Management District Consumptive Use Permit # 3668
 - 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? None

* An ERC is determined based on the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Pinellas County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 898,314
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	134,505
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	157,611
252	Advances for Construction		103
Subtotal			\$ 606,096
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 96,734
Subtotal			\$ 702,830
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		8,782
	Other (Specify):		
WATER RATE BASE			\$ 711,611
WATER OPERATING INCOME		W-3	\$ 82,590
RN (Water Operating Income / Water Rate Base)			11.61%

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.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pinellas County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 155,146
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 155,146
401	Operating Expenses	W-10(a)	\$ 70,253
403	Depreciation Expense	W-6(a)	3,929
	Less: Amortization of CIAC	W-8(a)	(4,558)
	Net Depreciation Expense		\$ (629)
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		-
	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		728
408.12	Payroll Taxes		2,309
408.13	Other Taxes and Licenses		2
408	Total Taxes Other Than Income		\$ 3,039
409.1	Income Taxes		-
410.1	Deferred Federal Income Taxes		(0)
410.11	Deferred State Income Taxes		(1)
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(106)
	Utility Operating Expenses		\$ 72,556
	Utility Operating Income		\$ 82,590
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		150
420	Allowance for Funds Used During Construction		25,898
	Total Utility Operating Income		\$ 108,637

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pinellas County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 18,015	\$ (17,953)	\$ -	\$ 62
302	Franchises	566	6	-	573
303	Land and Land Rights	9,912	(3,702)	-	6,211
304	Structures and Improvements	27,076	28,608	-	55,684
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	46,771	(1,379)	-	45,392
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	60,723	(55,201)	-	5,522
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	19,671	(353)	(190)	19,508
320	Water Treatment Equipment	17,580	2,525	-	20,105
330	Distribution Reservoirs and Standpipes	41,277	(9,346)	-	31,931
331	Transmission and Distribution Mains	205,005	334,286	(1,496)	540,787
333	Services	123,125	(5,172)	(3,080)	121,033
334	Meters and Meter Installations	65,988	11,877	-	77,865
335	Hydrants	4,435	(1,827)	-	2,608
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	51,974	4,100	-	56,074
391	Transportation Equipment	20,678	(1,217)	-	19,461
342	Stores Equipment	-	-	-	-
346	Tools, Shop and Garage Equipment	3,891	(1)	-	3,890
344	Laboratory Equipment	(221)	2	-	(218)
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	789	2	-	791
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	(97,979)	(10,984)	-	(108,963)
TOTAL WATER PLANT		\$ 619,276	\$ 274,272	\$ (4,766)	\$ 898,314

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

* Column (d) includes recording allocation of UIF

W-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pinellas County

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 62	\$ 62	\$	\$	\$	\$
302	Franchises	573	573				
303	Land and Land Rights	6,211		6,211	-	-	-
304	Structures and Improvements	55,684		55,684	-	-	-
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	45,392		45,392			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	5,522		5,522			
310	Power Generation Equipment	-		-			
311	Pumping Equipment	19,508		19,508	-	-	
320	Water Treatment Equipment	20,105			20,105		
330	Distribution Reservoirs and Standpipes	31,931				31,931	
331	Transmission and Distribution Mains	540,787				540,787	
333	Services	121,033				121,033	
334	Meters and Meter Installations	77,865				77,865	
335	Hydrants	2,608				2,608	
336	Backflow Prevention Devices	-				-	
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	
340	Office Furniture and Equipment	56,074					56,074
391	Transportation Equipment	19,461					19,461
342	Stores Equipment	-					-
346	Tools, Shop and Garage Equipment	3,890					3,890
344	Laboratory Equipment	(218)					(218)
345	Power Operated Equipment	-					-
346	Communication Equipment	791					791
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	(108,963)					(108,963)
TOTAL WATER PLANT		\$ 898,314	\$ 635	\$ 132,316	\$ 20,105	\$ 774,224	\$ (28,965)

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY: Pinellas County

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

W-5
GROUP _____

GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pinellas County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	8,750	(4,460)	1	(4,460)
302	Franchise	78	14	1	15
304	Structures and Improvements	9,039	2,148	(94)	2,053
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	22,017	1,248	0	1,248
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	10,075	1,472	-	1,472
310	Power Generation Equipment	-	537	120	656
311	Pumping Equipment	8,322	709	1,078	1,787
320	Water Treatment Equipment	8,445	852	(190)	663
330	Distribution Reservoirs and Standpipes	12,516	(1,351)	(8,675)	(10,026)
331	Transmission and Distribution Mains	74,096	3,016	(1,495)	1,521
333	Services	20,904	2,398	(4,576)	(2,178)
334	Meters and Meter Installations	22,675	3,634	(3,081)	553
335	Hydrants	(608)	100	-	100
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	40,025	6,015	(308)	5,706
341	Transportation Equipment	16,253	1,336	(1,938)	(603)
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	3,813	286	(50)	236
344	Laboratory Equipment	(616)	(17)	2	(15)
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	303	92	(12)	80
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	(105,627)	(14,100)	(5,432)	(19,531)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 150,460	\$ 3,929	\$ (24,650)	\$ (20,721)

* Specify nature of transaction
OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pinellas County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
301	Organization	-				4,291
302	Franchise	-				93
304	Structures and Improvements	-			-	11,093
305	Collecting and Impounding Reservoirs	-			-	
306	Lake, River and Other Intakes	-			-	
307	Wells and Springs	-			-	23,266
308	Infiltration Galleries and Tunnels	-			-	-
309	Supply Mains	-			-	11,547
310	Power Generation Equipment	-			-	656
311	Pumping Equipment	-			-	10,109
320	Water Treatment Equipment	(190)			(190)	9,297
330	Distribution Reservoirs and Standpipes	-			-	2,490
331	Transmission and Distribution Mains	-			-	75,617
333	Services	(1,496)			(1,496)	20,222
334	Meters and Meter Installations	(3,080)			(3,080)	26,308
335	Hydrants	-			-	(508)
336	Backflow Prevention Devices	-			-	
339	Other Plant Miscellaneous Equipment	-			-	
340	Office Furniture and Equipment	-			-	45,731
341	Transportation Equipment	-			-	15,650
342	Stores Equipment	-			-	
343	Tools, Shop and Garage Equipment	-			-	4,049
344	Laboratory Equipment	-			-	(631)
345	Power Operated Equipment	-			-	-
346	Communication Equipment	-			-	383
347	Miscellaneous Equipment	-			-	
348	Other Tangible Plant	-			-	(125,158)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (4,766)	\$ -	\$ -	\$ (4,766)	\$ 134,505

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Pinellas County

WATER 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)
WATER CONNECTIONS FEES	-	\$	\$ 0
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WATER
 CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 105,531
Debits during the year:	
Accruals charged to Account 272	\$ 4,558
Other debits (specify) :	
Allocation of UIF Cost Center	(13,356)
_____	_____
_____	_____
Total debits	\$ (8,797)
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ -
Balance end of year	\$ 96,734

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pinellas County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	429	429	137,840
461.2	Sales to Commercial Customers			15,950
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
Total Metered Sales		429	429	\$ 153,790
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		429	429	\$ 153,790
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			-
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			1,356
Total Other Water Revenues				\$ 1,356
Total Water Operating Revenues				\$ 155,146

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Pinellas County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 26,394	\$ 5,807	\$ 1,584
603	Salaries and Wages - Officers, Directors and Majority Stockholders	1,693		
604	Employee Pensions and Benefits	8,103	1,783	486
610	Purchased Water	4,562	4,562	
710	Purchased Sewer - Billings	-	-	
615	Purchased Power	2,228	2,228	
616	Fuel for Power Purchased	-		
618	Chemicals	1,334		
620	Materials and Supplies	3,232	1,293	323
631	Contractual Services-Engineering	671		
632	Contractual Services - Accounting	2,178		
633	Contractual Services - Legal	50		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	2,544		
641	Rental of Building/Real Property	31		
642	Rental of Equipment	-		
650	Transportation Expenses	2,430	535	146
656	Insurance - Vehicle	-		
657	Insurance - General Liability	3,649		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	659	145	40
660	Advertising Expense	91		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	2,856		
667	Regulatory Commission Exp.-Other	1,224		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	261		
675	Miscellaneous Expenses	6,064		
Total Water Utility Expenses		\$ 70,253	\$ 16,354	\$ 2,579

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pinellas County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 5,807	\$ 1,584	\$ 9,238	\$ 2,375		\$ 1
					1,693
1,783	486	2,836	729		1
1,334					
		1,357	259		
		671			
					2,178
					50
					0
				1,272	1,272
					31
					0
535	146	850	219		
					3,649
					1
145	40	231	59		91
					2,856
					1,224
				261	
				3,032	3,032
\$ 9,604	\$ 2,256	\$ 15,183	\$ 3,641	\$ 4,565	\$ 16,079

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY : LAKE TARPON / PINELLAS

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.000	1.715	-0.005 *	1.720	1.433
February	0.000	1.639	-0.034 *	1.673	1.370
March	0.000	1.897	-0.032 *	1.929	1.488
April	0.000	1.621	-0.034 *	1.655	1.270
May	0.000	1.207	-0.029 *	1.236	1.110
June	0.001	1.097	-0.007 *	1.106	0.892
July	0.280	0.880	-0.012 *	1.172	0.873
August	0.452	0.619	-0.015 *	1.086	0.924
September	0.000	1.023	-0.025 *	1.048	0.923
October	0.000	1.082	-0.026 *	1.108	1.072
November	0.000	1.178	-0.029 *	1.207	1.122
December	0.000	1.415	-0.034 *	1.449	1.668
Total for Year	<u>0.733</u>	<u>15.373</u>	<u>-0.281 *</u>	<u>16.388</u>	<u>14.146</u>

*Adjusted for Source Meter Register Error.

If water is purchased for resale, indicate the following:

Vendor Emergency interconnect with Pinellas County

Point of delivery _____

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

None

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	300 gpm	288,000	Well

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY LAKE TARPON / PINELLAS

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.172 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chloramination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet) <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

LAKE TARPON / PINELLAS

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential 5/8"		1.0	499	499
Residential 1"		2.5	8	20
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>556</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> <p style="text-align: center;">13.749/365/350=108 ERC's</p>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY LAKE TARPON / PINELLAS

OTHER 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. 571

2. Maximum number of ERCs * which can be served. 571

3. Present system connection capacity (in ERCs *) using existing lines. 571

4. Future connection capacity (in ERCs *) upon service area buildout. 571

5. Estimated annual increase in ERCs *. None

6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 550 gpm

7. Attach a description of the fire fighting facilities. Fire hydrants, 500 gpm well and emergency interconnect with Pinellas County Utilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2014: Replaced galvanized pipe, service lines, meters & valves in Lake Tarpon water distribution system to reduce water loss.

9. When did the company last file a capacity analysis report with the DEP? None filed

10. If the present system does not meet the requirements of DEP rules:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? N/A
- c. When will construction begin? N/A
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 6521000

12. Water Management District Consumptive Use Permit # 10350

- 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 the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 4,959,910
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>731,234</u>
110	Accumulated Amortization		
271	Contributions In Aid of Construction	W-7	<u>1,086,341</u>
252	Advances for Construction		<u>636</u>
Subtotal			\$ <u>3,141,700</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ <u>851,354</u>
Subtotal			\$ <u>3,993,054</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>76,575</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>4,069,629</u>
WATER OPERATING INCOME		W-3	\$ <u>214,458</u>
RN (Water Operating Income / Water Rate Base)			<u>5.27%</u>

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.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 984,257
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 984,257
401	Operating Expenses	W-10(a)	\$ 612,598
403	Depreciation Expense	W-6(a)	11,498
	Less: Amortization of CIAC	W-8(a)	135,207
	Net Depreciation Expense		\$ 146,705
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		43,706
408.12	Payroll Taxes		14,204
408.13	Other Taxes and Licenses		54,479
408	Total Taxes Other Than Income		\$ 112,389
409.11	Income Taxes		(1,481)
410.1	Deferred Federal Income Taxes		(80,440)
410.11	Deferred State Income Taxes		(19,317)
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(654)
	Utility Operating Expenses		\$ 769,799
	Utility Operating Income		\$ 214,458
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		919
420	Allowance for Funds Used During Construction		2,856
	Total Utility Operating Income		\$ 218,233

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 2,381	\$ 53,615	-	\$ 55,996
302	Franchises	4,667	57	-	4,724
303	Land and Land Rights	(9,410)	9,947	-	537
304	Structures and Improvements	476,148	32,392	(2,462)	511,002
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	225,273	(13,325)	-	211,948
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	2,433	547	-	2,979
310	Power Generation Equipment	953	121	-	1,074
311	Pumping Equipment	973,981	148,637	(9,769)	1,132,387
320	Water Treatment Equipment	144,647	12,225	(1,354)	158,225
330	Distribution Reservoirs and Standpipes	517,186	(165,941)	(13,055)	364,300
331	Transmission and Distribution Mains	1,829,074	9,078	(45,366)	1,883,519
333	Services	329,851	(815)	(547)	329,584
334	Meters and Meter Installations	328,259	14,897	-	343,157
335	Hydrants	69,463	(23,958)	-	45,504
336	Backflow Prevention Devices	4,016	1,152	-	5,167
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	318,656	24,246	-	342,902
391	Transportation Equipment	126,464	(6,853)	-	119,611
342	Stores Equipment	-	-	-	-
346	Tools, Shop and Garage Equipment	23,941	(3,205)	-	20,736
344	Laboratory Equipment	6,188	18	-	6,207
345	Power Operated Equipment	5,252	-	-	5,252
346	Communication Equipment	4,823	35	-	4,858
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	(597,065)	7,306	-	(589,758)
TOTAL WATER PLANT		\$ 4,787,179	\$ 100,177	\$ (72,554)	\$ 4,959,910

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

* Column (d) includes recording allocation of UIF

W-4(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 55,996	\$ 55,996	\$	\$	\$	\$
302	Franchises	4,724	4,724				
303	Land and Land Rights	537		537	-	-	-
304	Structures and Improvements	511,002		511,002	-	-	-
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	211,948		211,948			
308	Infiltration Galleries and Tunnels	-		-			
309	Supply Mains	2,979		2,979			
310	Power Generation Equipment	1,074		1,074			
311	Pumping Equipment	1,132,387		1,132,387	-	-	
320	Water Treatment Equipment	158,225			158,225		
330	Distribution Reservoirs and Standpipes	364,300				364,300	
331	Transmission and Distribution Mains	1,883,519				1,883,519	
333	Services	329,584				329,584	
334	Meters and Meter Installations	343,157				343,157	
335	Hydrants	45,504				45,504	
336	Backflow Prevention Devices	5,167				5,167	
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	
340	Office Furniture and Equipment	342,902					342,902
391	Transportation Equipment	119,611					119,611
342	Stores Equipment	-					-
346	Tools, Shop and Garage Equipment	20,736					20,736
344	Laboratory Equipment	6,207					6,207
345	Power Operated Equipment	5,252					5,252
346	Communication Equipment	4,858					4,858
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	(589,758)					(589,758)
TOTAL WATER PLANT		<u>\$ 4,959,910</u>	<u>\$ 60,720</u>	<u>\$ 1,859,927</u>	<u>\$ 158,225</u>	<u>\$ 2,971,230</u>	<u>\$ (90,192)</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Seminole County

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Seminole County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	(86,480)	(1,855)	(27)	(1,882)
302	Franchise	651	119	39	158
304	Structures and Improvements	132,831	492	(11,450)	(10,957)
305	Collecting and Impounding Reservoirs			(2,462)	(2,462)
306	Lake, River and Other Intakes			-	-
307	Wells and Springs	151,246	5,520	0	5,520
308	Infiltration Galleries and Tunnels			-	-
309	Supply Mains	79	76	-	76
310	Power Generation Equipment	205	52	736	788
311	Pumping Equipment	255,170	38,395	(30,603)	7,792
320	Water Treatment Equipment	82,358	1,765	(14,223)	(12,458)
330	Distribution Reservoirs and Standpipes	(232,126)	(66,701)	(230,625)	(297,326)
331	Transmission and Distribution Mains	597,558	51,728	(58,478)	(6,751)
333	Services	134,397	9,765	(37,289)	(27,524)
334	Meters and Meter Installations	263,890	12,083	(3,620)	8,463
335	Hydrants	17,701	(7,323)	(26,286)	(33,609)
336	Backflow Prevention Devices	1,080	318	-	318
339	Other Plant Miscellaneous Equipment	208	46	(1)	44
340	Office Furniture and Equipment	244,784	35,657	(1,058)	34,599
391	Transportation Equipment	99,397	8,210	(11,422)	(3,212)
342	Stores Equipment			-	-
346	Tools, Shop and Garage Equipment	21,803	3,024	(247)	2,777
344	Laboratory Equipment	4,277	84	8	92
345	Power Operated Equipment	(269)	210	-	210
346	Communication Equipment	1,855	566	(67)	499
347	Miscellaneous Equipment		-	-	-
348	Other Tangible Plant	(645,991)	(80,734)	29,633	(51,101)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,044,623	\$ 11,498	\$ (397,441)	\$ (385,944)

* Specify nature of transaction

OTHER CREDITS column (E) * are due to allocation of UIF plant

W-6(a)
GROUP _____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (l)
301	Organization					(88,362)
302	Franchise					810
304	Structures and Improvements	-			-	121,873
305	Collecting and Impounding Reservoirs	(2,462)			(2,462)	
306	Lake, River and Other Intakes	-			-	
307	Wells and Springs	-			-	156,766
308	Infiltration Galleries and Tunnels	-			-	
309	Supply Mains	-			-	155
310	Power Generation Equipment	-			-	993
311	Pumping Equipment	-			-	262,961
320	Water Treatment Equipment	(9,769)			(9,769)	79,670
330	Distribution Reservoirs and Standpipes	(1,354)			(1,354)	(528,098)
331	Transmission and Distribution Mains	(13,055)			(13,055)	603,863
333	Services	(45,366)			(45,366)	152,239
334	Meters and Meter Installations	(547)			(547)	272,900
335	Hydrants	-			-	(15,908)
336	Backflow Prevention Devices	-			-	1,398
339	Other Plant Miscellaneous Equipment	-			-	253
340	Office Furniture and Equipment	-			-	279,383
391	Transportation Equipment	-			-	96,185
342	Stores Equipment	-			-	
346	Tools, Shop and Garage Equipment	-			-	24,580
344	Laboratory Equipment	-			-	4,369
345	Power Operated Equipment	-			-	(59)
346	Communication Equipment	-			-	2,354
347	Miscellaneous Equipment	-			-	
348	Other Tangible Plant	-			-	(697,092)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (72,554)	\$ -	\$ -	\$ (72,554)	\$ 731,234

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Seminole County

WATER 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)
WATER CONNECTIONS FEES		\$	\$ 2,171
Total Credits			\$ <u>2,171</u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,036,609
Debits during the year:	
Accruals charged to Account 272	\$ (135,207)
Other debits (specify) :	
Allocation of UIF Cost Center	(50,048)
Total debits	\$ (185,255)
Credits during the year (specify) :	
	\$
Total credits	\$ -
Balance end of year	\$ <u>851,354</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	2,627	2,639	941,857
461.2	Sales to Commercial Customers			21,297
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
Total Metered Sales		2,627	2,639	\$ 963,154
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		2,627	2,639	\$ 963,154
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			10
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			21,093
Total Other Water Revenues				\$ 21,103
Total Water Operating Revenues				\$ 984,257

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 116,113	\$ 25,545	\$ 6,967
603	Salaries and Wages - Officers, Directors and Majority Stockholders	10,430		
604	Employee Pensions and Benefits	49,890	10,976	2,993
610	Purchased Water	101,999	101,999	
615	Purchased Power	38,119	38,119	
616	Fuel for Power Purchased	-		
618	Chemicals	30,570		
620	Materials and Supplies	28,826	11,530	2,883
631	Contractual Services-Engineering	5,483		
632	Contractual Services - Accounting	13,405		
633	Contractual Services - Legal	533		
634	Contractual Services - Mgt. Fees	-		
635	Contractual Services - Testing	-		
636	Contractual Services - Other	14,008		
641	Rental of Building/Real Property	193		
642	Rental of Equipment	-		
650	Transportation Expenses	14,964	3,292	898
656	Insurance - Vehicle	-		
657	Insurance - General Liability	22,467		
658	Insurance - Workman's Comp.	-		
659	Insurance - Other	4,053	892	243
660	Advertising Expense	562		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	81,128		
667	Regulatory Commission Exp.-Other	7,281		
668	Water Resource Conservation Exp.	-		
670	Bad Debt Expense	9,883		
675	Miscellaneous Expenses	62,691		
Total Water Utility Expenses		\$ 612,598	\$ 192,353	\$ 13,984

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 25,545	\$ 6,967	\$ 40,640	\$ 10,450		
					10,430
10,976	2,993	17,461	4,490		
30,570					
		12,107	2,306		
		5,483			
					13,405
					533
					0
				7,004	7,005
					193
					0
3,292	898	5,238	1,347		
					22,467
892	243	1,418	365		
					562
					81,128
					7,281
				9,883	
				31,345	31,345
\$ 71,275	\$ 11,101	\$ 82,347	\$ 18,958	\$ 48,232	\$ 174,350

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : BEAR LAKE / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.001	1.405	0.157	1.249	1.293
February	0.003	1.151	0.107	1.046	1.084
March	0.000	1.318	0.086	1.232	1.200
April	0.000	1.458	0.089	1.369	1.264
May	0.002	1.608	0.105	1.505	1.405
June	0.001	1.493	0.089	1.405	1.325
July	0.000	1.369	0.073	1.296	1.288
August	0.003	1.528	0.096	1.435	1.304
September	0.017	1.371	0.071	1.317	1.281
October	0.000	1.504	0.076	1.428	1.296
November	0.004	1.375	0.072	1.308	1.228
December	0.491	0.802	0.061	1.232	1.200
Total for Year	<u>0.523</u>	<u>16.382</u>	<u>1.082</u>	<u>15.823</u>	<u>15.168</u>

If water is purchased for resale, indicate the following:

Vendor Emergency interconnect with Seminole County

Point of delivery Bear Lake and Ann Drive

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

None

Based on 16hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	220 gpm	211,200	Well

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY BEAR LAKE / SEMINOLE

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): _____	0.259 mgd
Location of measurement of capacity (i.e. Wellhead, Storage Tank): _____	Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): _____	Chlorination
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u> _____	Manufacturer: <u>N/A</u> _____
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u> _____	Manufacturer: <u>N/A</u> _____
Gravity (in GPM/square feet): <u>N/A</u> _____	Manufacturer: <u>N/A</u> _____

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

BEAR LAKE / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	219	219
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>233</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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 period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

$$15.168/365/350=119 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY BEAR LAKE / SEMINOLE

OTHER 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. 370
2. Maximum number of ERCs * which can be served. 370
3. Present system connection capacity (in ERCs *) using existing lines. 370
4. Future connection capacity (in ERCs *) upon service area buildout. 370
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2014: Replaced electrical controls and equipment at Bear Lake WTP. 2016: Replace water mains, valves and service lines.
9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3590069
12. Water Management District Consumptive Use Permit # 8348
 - 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 the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY : CRYSTAL LAKE/SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.922	0.000	0.007	0.915	0.875
February	0.752	0.000	0.005	0.748	0.737
March	1.408	0.000	0.439	0.969	0.926
April	1.470	0.000	0.526	0.944	0.921
May	1.627	0.000	0.539	1.088	0.964
June	1.636	0.000	0.518	1.117	0.918
July	1.600	0.000	0.536	1.064	0.943
August	1.442	0.000	0.520	0.922	0.854
September	0.834	0.000	0.000	0.834	0.831
October	0.963	0.000	0.000	0.963	0.862
November	0.887	0.000	0.000	0.887	0.848
December	0.928	0.000	0.000	0.928	0.834
Total for Year	<u>14.468</u>	<u>0.000</u>	<u>3.089</u>	<u>11.378</u>	<u>10.513</u>

If water is purchased for resale, indicate the following:

Vendor Emergency interconnect with City of Sanford

Point of delivery Country Club Road @ Sunset Drive R/W

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

None

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	240 gpm	230,400	Well

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY CRYSTAL LAKE / SEMINOLE

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): <u>0.172 mgd</u>	
Location of measurement of capacity (i.e. Wellhead, Storage Tank): <u>Wellhead</u>	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): <u>Chlorination, Iron Sequestration</u>	
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

CRYSTAL LAKE / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	182	182
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>182</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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 sar period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

$$10.513/365/350=82 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY CRYSTAL LAKE / SEMINOLE

OTHER 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. 246
2. Maximum number of ERCs * which can be served. 246
3. Present system connection capacity (in ERCs *) using existing lines. 246
4. Future connection capacity (in ERCs *) upon service area buildout. 246
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this syst
2015: Interconnect with Ravenna Park water system. 2016: Replace water mains, valves and service lines

9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago
10. If the present system does not meet the requirements of DEP rules: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 3590258
12. Water Management District Consumptive Use Permit # 8351
 - 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 the calculation on the bottom of Page W-13.

W-14
GROUP Seminole
SYSTEM Crystal Lake

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY : JANSON / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1.806	-0.007 *	1.813	1.696
February		1.441	0.021 *	1.420	1.371
March		1.723	-0.003 *	1.726	1.561
April		2.084	0.248 *	1.836	1.677
May		1.975	-0.007 *	1.982	1.812
June		1.704	-0.011 *	1.715	1.615
July		1.651	-0.030 *	1.681	1.566
August		1.993	0.125 *	1.868	1.636
September		1.718	-0.039 *	1.757	1.586
October		1.773	-0.032 *	1.805	1.585
November		1.660	-0.040 *	1.700	1.637
December		1.657	-0.042 *	1.699	1.507
Total for Year		21.185	0.184 *	21.001	19.250

If water is purchased for resale, indicate the following:

Vendor None

Point of delivery _____

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

None

* Adjusted for source meter register error.

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	240 gpm	230,400	Well
Well #2	190 gpm	182,400	Well
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY JANSEN / SEMINOLE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.309 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination, Corrosion Control</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

JANSEN / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential**		1.0	257	257
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	2.5
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
**includes 4 1" meters			Total Water System Meter Equivalents	261

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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 sa period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> <p style="text-align: center;">19.250/365/350=151 ERC's</p>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY JANSEN / SEMINOLE

OTHER 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. 441
2. Maximum number of ERCs * which can be served. 441
3. Present system connection capacity (in ERCs *) using existing lines. 441
4. Future connection capacity (in ERCs *) upon service area buildout. 441
5. Estimated annual increase in ERCs *. 0 - 5
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. Four (4) hydrants; wells produce 425 gpm
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None

9. When did the company last file a capacity analysis report with the DEP? Unknown
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3590615
12. Water Management District Consumptive Use Permit # 8347
 - 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 the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY LITTLE WEKIVA / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		0.374	0.086	0.288	0.313
February		0.331	0.076	0.255	0.268
March		0.435	0.087	0.348	0.329
April		0.413	0.083	0.330	0.302
May		0.334	0.084	0.251	0.310
June		0.408	0.120	0.288	0.299
July		0.434	0.141	0.294	0.282
August		0.521	0.129	0.392	0.342
September		0.510	0.097	0.413	0.350
October		0.454	0.109	0.346	0.328
November		0.426	0.108	0.317	0.285
December		0.410	0.111	0.299	0.274
Total for Year		5.050	1.230	3.820	3.683

If water is purchased for resale, indicate the following:
 Vendor None
 Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:
None

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1 _____	100 gpm _____	96,000 _____	Well _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY LITTLE WEKIVA / SEMINOLE

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.048 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

LITTLE WEKIVA / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	61	61
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				61

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> <p style="text-align: center;">3.683/365/350=29 ERC's</p>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY LITTLE WEKIVA / SEMINOLE

OTHER 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. 107
2. Maximum number of ERCs * which can be served. 107
3. Present system connection capacity (in ERCs *) using existing lines. 107
4. Future connection capacity (in ERCs *) upon service area buildout. 107
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2016: Replace water mains, valves and service lines.

9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3590762
12. Water Management District Consumptive Use Permit # 8349
 - 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? _____

* An ERC is determined based on the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY OAKLAND SHORES / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.000	1.983	-0.015 *	1.997	1.500
February	0.000	1.122	0.040 *	1.082	1.224
March	0.547	0.973	-0.008 *	1.528	1.484
April	0.445	1.369	-0.027 *	1.841	1.684
May	0.168	1.965	-0.009 *	2.143	1.896
June	0.001	1.642	-0.033 *	1.677	1.667
July	0.001	1.457	-0.034 *	1.492	1.463
August	0.000	1.927	-0.036 *	1.963	1.562
September	0.000	1.570	-0.037 *	1.607	1.630
October	0.516	1.408	-0.032 *	1.956	1.635
November	1.504	0.297	0.004 *	1.797	1.692
December	0.052	1.719	-0.039 *	1.810	1.514
Total for Year	3.234	17.433	-0.225 *	20.892	18.949

*Adjusted for Source Meter Register Error

If water is purchased for resale, indicate the following:

Vendor City of Altamonte Springs emergency interconnect only.

Point of delivery Faith Ave. @ Maitland Ave.

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

None

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	395 gpm	379,200	Well

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY OAKLAND SHORES / SEMINOLE

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.360 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>High Service Pumps</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination / Aeration</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

OAKLAND SHORES / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	220 *	220
5/8"	Displacement	1.0	3	3
3/4"	Displacement	1.5		
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>231</u>
*includes 9 -- 1" residential meters.				

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

$$18.949/365/350=148 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY OAKLAND SHORES / SEMINOLE

OTHER 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. 489
2. Maximum number of ERCs * which can be served. 489
3. Present system connection capacity (in ERCs *) using existing lines. 489
4. Future connection capacity (in ERCs *) upon service area buildout. 489
5. Estimated annual increase in ERCs *. None
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. Three (3) hydrants; high service pump capacity of 500 g and 6" emergency interconnect with City of Altamonte Springs.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. 2014: Replaced electrical controls at the WTP. 2016: Replace water mains, valves and service lines.
9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3590912
12. Water Management District Consumptive Use Permit # 8345
 - 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? _____

* An ERC is determined based on the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY PARK RIDGE / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		0.442	0.004	0.438	0.463
February		0.429	0.006	0.423	0.423
March		0.482	0.006	0.476	0.474
April		0.565	0.007	0.558	0.544
May		0.593	0.008	0.585	0.571
June		0.491	0.004	0.487	0.502
July		0.457	0.006	0.452	0.460
August		0.486	0.005	0.481	0.484
September		0.476	0.003	0.473	0.428
October		0.510	0.003	0.508	0.503
November		0.452	0.004	0.449	0.439
December		0.438	0.005	0.433	0.435
Total for Year		5.821	0.059	5.762	5.726

If water is purchased for resale, indicate the following:
 Vendor NONE
 Point of delivery _____

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

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	300 gpm	288,000	Well
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY PARK RIDGE / SEMINOLE

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.246 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination, Corrosion Control</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

PARK RIDGE / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	105	105
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				107

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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 period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

<p>ERC Calculation:</p> <p style="text-align: center;">$5.726/365/350=45 \text{ ERC's}$</p>
--

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY PARK RIDGE / SEMINOLE

OTHER 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. 125
2. Maximum number of ERCs * which can be served. 125
3. Present system connection capacity (in ERCs *) using existing lines. 125
4. Future connection capacity (in ERCs *) upon service area buildout. 125
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2013: Replaced electrical system at WTP.
9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago
10. If the present system does not meet the requirements of DEP rules:
 - 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? Yes
11. Department of Environmental Protection ID # 3590993
12. Water Management District Consumptive Use Permit # 8353
 - 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 the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY PHILLIPS / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.013	0.440	0.011 *	0.442	0.423
February	0.007	0.361	0.008 *	0.360	0.354
March	0.020	0.395	0.005 *	0.411	0.398
April	0.056	0.465	0.007 *	0.514	0.473
May	0.448	0.001	0.010 *	0.438	0.492
June	0.292	0.121	0.015 *	0.398	0.424
July	0.001	0.476	0.009 *	0.468	0.414
August	0.001	0.490	0.004 *	0.488	0.438
September	0.000	0.463	0.008 *	0.455	0.389
October	0.000	0.643	-0.006 *	0.649	0.559
November	0.000	0.530	-0.007 *	0.537	0.436
December	0.000	0.487	-0.006 *	0.493	0.408
Total for Year	0.838	4.872	0.058 *	5.652	5.208

If water is purchased for resale, indicate the following:
 Vendor Emergency interconnect with City of Lake Mary
 Point of delivery Country Club Rd. east of Rantual Rd.

If water is sold to other water utilities for redistribution, list names of such utilities below:
None

* Adjusted for source meter register error.

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	100 gpm	96,000	Well

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY PHILLIPS / SEMINOLE

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.079 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination, Corrosion Control</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

PHILLIPS / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	85	85
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>85</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

$$5.208/365/350=41 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY PHILLIPS / SEMINOLE

OTHER 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. 112
2. Maximum number of ERCs * which can be served. 112
3. Present system connection capacity (in ERCs *) using existing lines. 112
4. Future connection capacity (in ERCs *) upon service area buildout. 112
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2013: Replaced electrical equipment at Phillips WTP. Replaced well flow meter that was faulty and produced false high totalizer values. 2016: Replace water mains, valves and service lines.
9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3591008
12. Water Management District Consumptive Use Permit # 8350
 - 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 the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY : RAVENNA PARK / SEMINOLE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1.932	0.007	1.925	1.857
February		1.811	0.007	1.804	1.613
March		1.994	0.021	1.973	1.756
April		2.014	0.006	2.008	1.751
May		2.156	0.016	2.140	1.815
June		1.946	0.064	1.882	1.646
July		1.909	0.051	1.858	1.692
August		2.073	0.038	2.035	1.718
September		2.039	0.078	1.961	1.712
October		1.966	0.032	1.934	1.785
November		1.802	0.037	1.765	1.707
December		1.800	0.032	1.768	1.680
Total for Year		23.442	0.389	23.053	20.732

If water is purchased for resale, indicate the following:

Vendor None

Point of delivery _____

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

None

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	200 gpm	192,000	Well
Well #2	240 gpm	230,400	Well
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY RAVENNA PARK / SEMINOLE

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>0.360 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Aeration / Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

RAVENNA PARK / SEMINOLE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	339	339
5/8"	Displacement	1.0		0
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		0
3"	Displacement	15.0		0
3"	Compound	16.0	1	16
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>355</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

$$20.732/365/350=162 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY RAVENNA PARK / SEMINOLE

OTHER 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. 853

2. Maximum number of ERCs * which can be served. 853

3. Present system connection capacity (in ERCs *) using existing lines. 355

4. Future connection capacity (in ERCs *) upon service area buildout. 355

5. Estimated annual increase in ERCs *. None

6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____

7. Attach a description of the fire fighting facilities. N/A

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____
2013: Replaced electrical equipment at Ravenna Park WTP. Replaced faulty WTP flow meter. 2015: Interconnect with Crystal Lake Water System. 2016: Replace water mains, valves and service lines.

9. When did the company last file a capacity analysis report with the DEP? Over 5 years ago

10. If the present system does not meet the requirements of DEP rules: N/A

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? _____

11. Department of Environmental Protection ID # 3591061

12. Water Management District Consumptive Use Permit # 8352

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 the calculation on the bottom of Page W-13.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE
WEATHERSFIELD/TRAILWOODS/OAKLAND HILLS COMBINED

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0.000	5.985	-0.059 *	6.044	5.740
February	0.000	5.449	-0.047 *	5.496	5.042
March	0.000	6.213	-0.063 *	6.276	5.634
April	0.000	6.429	-0.052 *	6.481	5.960
May	0.000	7.127	-0.026 *	7.153	6.411
June	0.000	6.397	0.013 *	6.384	5.705
July	0.000	6.432	-0.171 *	6.603	5.847
August	0.000	6.850	-0.178 *	7.028	6.211
September	0.000	6.008	-0.164 *	6.172	5.478
October	0.765	5.842	-0.150 *	6.757	5.963
November	0.000	6.298	-0.159 *	6.457	5.599
December	0.000	6.234	-0.172 *	6.406	5.665
Total for Year	0.765	75.264	-1.229 *	77.258	69.254

If water is purchased for resale, indicate the following:
 Vendor Emergency interconnect with the City of Altamonte Springs.
 Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:
None

*Adjusted for Source Meter Register Error.

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	550 gpm	528,000	Well
Well #2	1000 gpm	960,000	Well
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>1.120 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>High Service Pumps</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination, Aeration</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

WEATHERSFIELD / SEMINOLE

WEATHERSFIELD/TRAILWOODS/OAKLAND HILLS/COMBINED

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,194	1,194
5/8"	Displacement	1.0	3	3
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>1,229</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

$$69.254/365/350=542 \text{ ERC's}$$

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY WEATHERSFIELD / SEMINOLE

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 2,629
2. Maximum number of ERCs * which can be served. 2,629
3. Present system connection capacity (in ERCs *) using existing lines. 1,264
4. Future connection capacity (in ERCs *) upon service area buildout. 1,264
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? 1,500 gpm
7. Attach a description of the fire fighting facilities. 31 hydrants; High Service pumps produce 1500 gpi
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2015: Replace (4) hydrants; replace High Service Pump No.2.
9. When did the company last file a capacity analysis report with the DEP? 2004
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3591451
12. Water Management District Consumptive Use Permit # 8346
 - 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 the calculation on the bottom of Page W-13.

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Sewer

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 3,487,659
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	526,014
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	1,684,226
252	Advances for Construction	F-20	1,315
Subtotal			\$ 1,276,103
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 992,572
Subtotal			\$ 2,268,675
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		113,689
	Other (Specify):		
WASTEWATER RATE BASE			\$ 2,382,364
WASTEWATER OPERATING INCOME		S-3	\$ (41,667)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-1.75%</u>

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.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9B	\$ 1,367,517
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 1,367,517
401	Operating Expenses	S-10A	\$ 909,510
403	Depreciation Expense	S-6A	(1,232)
	Less: Amortization of CIAC	S-8A	431,204
	Net Depreciation Expense		\$ 429,972
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		58,019
408.12	Payroll Taxes		14,500
408.13	Other Taxes and Licenses		52,020
408	Total Taxes Other Than Income		\$ 124,538
409.1	Income Taxes		(792)
410.10	Deferred Federal Income Taxes		(43,033)
410.11	Deferred State Income Taxes		(10,336)
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		(675)
	Utility Operating Expenses		\$ 1,409,184
	Utility Operating Income		\$ (41,667)
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		935
420	Allowance for Funds Used During Construction		-
	Total Utility Operating Income		\$ (40,732)

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 3,486	\$ (3,093)	\$ -	\$ 393
352	Franchises	-	-	-	-
353	Land and Land Rights	201,651	(181,897)	-	19,754
354	Structures and Improvements	1,492,120	(248,661)	(59)	1,243,519
355	Power Generation Equipment	523	-	-	523
360	Collection Sewers - Force	427,244	(207,998)	(689)	219,935
361	Collection Sewers - Gravity	2,569,284	(52,273)	-	2,517,011
362	Special Collecting Structures	-	-	-	-
360	Services to Customers	-	91,629	(689)	92,319
364	Flow Measuring Devices	17,989	95,350	(1,036)	114,375
365	Flow Measuring Installations	497	-	-	497
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
354	Pumping Equipment	74,477	37,051	(59)	111,587
374	Reuse Distribution Reservoirs	1,208	-	-	1,208
375	Reuse Transmission and Distribution System	-	-	-	-
		8,922	370	-	9,292
380	Treatment and Disposal Equipment	(293,812)	(120,924)	-	(414,736)
381	Plant Sewers	-	(201)	(201)	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	2,095	161	-	2,256
390	Office Furniture and Equipment	291,648	32,559	-	324,207
391	Transportation Equipment	128,400	(4,991)	-	123,410
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	1,281	2,118	-	3,398
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	2,892	-	-	2,892
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	1,147	(1,147)	-	-
398	Other Tangible Plant	(849,628)	(34,552)	-	(884,179)
	Total Wastewater Plant	\$ 4,081,423	\$ (596,498)	\$ (2,734)	\$ 3,487,659

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

0.00

* Column (d) includes recording allocation of UIF

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 393	\$	\$	\$	\$	\$	\$
352	Franchises	-						
353	Land and Land Rights		19,754					
354	Structures and Improvements		1,243,519					
355	Power Generation Equipment		523					
360	Collection Sewers - Force		219,935					
361	Collection Sewers - Gravity		2,517,011					
362	Special Collecting Structures		-					
360	Services to Customers		92,319					
364	Flow Measuring Devices		114,375					
365	Flow Measuring Installations		497					
366	Reuse Services		-					
367	Reuse Meters and Meter Installations		-					
370	Receiving Wells			-				
354	Pumping Equipment			111,587				
374	Reuse Distribution Reservoirs			1,208				
375	Reuse Transmission and Distribution System			-				
				9,292				
380	Treatment and Disposal Equipment				(414,736)			
381	Plant Sewers				-			
382	Outfall Sewer Lines				-			
389	Other Plant Miscellaneous Equipment				2,256			
390	Office Furniture and Equipment							324,207
391	Transportation Equipment							123,410
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							3,398
394	Laboratory Equipment							-
395	Power Operated Equipment							2,892
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							(884,179)
Total Wastewater Plant		\$ 393	\$ 4,207,933	\$ 122,086	\$ (412,480)	\$ -	\$ -	\$ (430,273)

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Sewer

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)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Sewer

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	1,765	(1,691)	(872)	(2,563)
352	Franchise	-	-	-	-
354	Structures and Improvements	793,906	(43,182)	(212,096)	(255,278)
355	Power Generation Equipment	127	28	-	28
360	Collection Sewers - Force	242,654	(121,744)	(73,295)	(195,038)
361	Collection Sewers - Gravity	943,394	19,180	(44,211)	(25,031)
362	Special Collecting Structures	-	-	-	-
360	Services to Customers	-	61,958	-	61,958
364	Flow Measuring Devices	(1,015)	46,699	(1,726)	44,974
365	Flow Measuring Installations	42	11	(1,036)	(1,025)
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
354	Pumping Equipment	(8,458)	13,612	(16,353)	(2,741)
375	Reuse Transmission and Distribution System	798	240	-	240
380	Treatment and Disposal Equipment	(421,289)	40,597	(93,297)	(52,700)
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	177	-	(122)	(122)
390	Office Furniture and Equipment	222,073	37,423	2,832	40,255
391	Transportation Equipment	100,919	8,389	(10,068)	(1,679)
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	(39)	1,235	(1)	1,234
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	784	241	-	241
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	(901,295)	(64,228)	274	(63,955)
Total Depreciable Wastewater Plant in Service		\$ 974,542	\$ (1,232)	\$ (449,970)	\$ (451,202)

* Specify nature of transaction

OTHER CREDITS column (E) * are due to allocation of UIF plant

(451,175)

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Sewer

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
351	Organization	-			-	(797)
352	Franchise	-			-	-
354	Structures and Improvements	(59)			(59)	538,688
355	Power Generation Equipment	-			-	155
360	Collection Sewers - Force	-			-	47,616
361	Collection Sewers - Gravity	(689)			(689)	919,052
362	Special Collecting Structures	-			-	-
360	Services to Customers	-			-	61,958
364	Flow Measuring Devices	(689)			(689)	44,648
365	Flow Measuring Installations	(1,036)			(1,036)	53
366	Reuse Services	-			-	-
367	Reuse Meters and Meter Installations	-			-	-
370	Receiving Wells	-			-	-
354	Pumping Equipment	-			-	(11,199)
375	Reuse Transmission and Distribution System	-			-	1,037
380	Treatment and Disposal Equipment	-			-	(473,989)
381	Plant Sewers	-			-	-
382	Outfall Sewer Lines	-			-	-
389	Other Plant Miscellaneous Equipment	(201)			(201)	255
390	Office Furniture and Equipment	-			-	262,329
391	Transportation Equipment	-			-	99,240
392	Stores Equipment	-			-	-
393	Tools, Shop and Garage Equipment	-			-	1,195
394	Laboratory Equipment	-			-	-
395	Power Operated Equipment	-			-	1,025
396	Communication Equipment	-			-	-
397	Miscellaneous Equipment	-			-	-
398	Other Tangible Plant	-			-	(965,250)
Total Depreciable Wastewater Plant in Service		\$ (2,675)	\$ -	\$ -	\$ (2,675)	\$ 526,014

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Total Sewer

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>1,581,545.48</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u> -</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u> -</u>
Allocation of UIF Cost Center		102,681
Total Credits		\$ <u>102,681</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u> </u>
Total Contributions In Aid of Construction		\$ <u>1,684,226</u>

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Total Sewer

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)
Connection Fees:	-	\$	\$
Marion County	-	-	-
Pasco County			-
Seminole County			-
Total Credits			\$ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 1,144,453
Debits during the year:	
Accruals charged to Account 272	\$ (431,204)
Other debits (specify):	
Allocation of UIF Cost Center	279,324
Total debits	\$ (151,880)
Credits during the year (specify):	
	\$ -
Total credits	\$ -
Balance end of year	\$ 992,572

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Sewer

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	2,666	2,722	\$ 148,027
521.2	Commercial Revenues			2,152
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	2,666	2,722	\$ 150,179
Measured Revenues:				
522.1	Residential Revenues			1,153,377
522.2	Commercial Revenues			58,691
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues		-	\$ 1,212,069
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		2,666	2,722	\$ 1,362,248
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			5,269
Total Other Wastewater Revenues				\$ 5,269

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____
541.1	Measured Reuse Revenues: 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	_____	_____	\$ _____
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>1,367,517</u>

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 135,344	\$ 4,061	\$ 16,241	\$ 27,069	\$ 6,767	\$ 64,964	\$ 16,241
703	Salaries and Wages - Officers, Directors and Majority Stockholders	10,601						
704	Employee Pensions and Benefits	50,974	1,530	3,568	6,116	2,549	15,292	6,116
710	Purchased Sewage Treatment	481,079					481,079	
711	Sludge Removal Expense	16,760					16,760	
715	Purchased Power	19,173			4,793		14,380	
716	Fuel for Power Purchased	-						
718	Chemicals	3,943					3,942	
720	Materials and Supplies	31,632	1,266	5,060	7,592	1,897	12,652	3,163
731	Contractual Services-Engineering	84						
732	Contractual Services - Accounting	13,741						
733	Contractual Services - Legal	56						
734	Contractual Services - Mgt. Fees	-						
735	Contractual Services - Testing	-						
736	Contractual Services - Other	12,747						
741	Rental of Building/Real Property	197						
742	Rental of Equipment	-						
750	Transportation Expenses	15,277	458	1,833	3,056	764	7,333	1,833
756	Insurance - Vehicle	-						
757	Insurance - General Liability	22,945						
758	Insurance - Workman's Comp.	-						
759	Insurance - Other	4,136						
760	Advertising Expense	574						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	52,122						
767	Regulatory Commission Exp.-Other	7,286						
770	Bad Debt Expense	2,296						
775	Miscellaneous Expenses	28,543						
Total Wastewater Utility Expenses		\$ 909,510	\$ 7,315	\$ 26,702	\$ 48,626	\$ 11,977	\$ 616,402	\$ 27,353

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Total Sewer

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ _____ 0	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____ 10,601	_____	_____	_____	_____
704	Employee Pensions and Benefits	_____ 15,802	_____ 0	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____ 0	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	_____ 84	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	_____ 13,742	_____	_____	_____	_____
733	Contractual Services - Legal	_____	_____ 56	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____ 0	_____	_____	_____	_____
735	Contractual Services - Testing	_____	_____ 0	_____	_____	_____	_____
736	Contractual Services - Other	_____ 6,409	_____ 6,408	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	_____ 198	_____	_____	_____	_____
742	Rental of Equipment	_____	_____ 0	_____	_____	_____	_____
750	Transportation Expenses	_____	_____ 2	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____ 0	_____	_____	_____	_____
757	Insurance - General Liability	_____	_____ 22,944	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____ 0	_____	_____	_____	_____
759	Insurance - Other	_____	_____ 4,136	_____	_____	_____	_____
760	Advertising Expense	_____	_____ 574	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____ 52,122	_____	_____	_____	_____
767	Regulatory Commission Exp.-Other	_____	_____ 7,286	_____	_____	_____	_____
770	Bad Debt Expense	_____ 2,296	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	_____ 14,271	_____ 14,272	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ _____ 38,778	\$ _____ 132,426	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Marion County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 217,604
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	<u>91,023</u>
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	<u>7,200</u>
252	Advances for Construction		<u>38</u>
Subtotal			\$ <u>119,342</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ <u>4,571</u>
Subtotal			\$ <u>123,914</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>5,023</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>128,937</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(6,151)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u><u>-4.77%</u></u>

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.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

<p>YEAR OF REPORT 31-Dec-14</p>

SYSTEM NAME / COUNTY Marion County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9B	\$ 46,689
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 46,689
401	Operating Expenses	S-10A	\$ 40,187
403	Depreciation Expense	S-6A	10,826
	Less: Amortization of CIAC	S-8A	(183)
	Net Depreciation Expense		\$ 10,644
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		-
408.11	Property Taxes		449
408.12	Payroll Taxes		411
408.13	Other Taxes and Licenses		1,168
408	Total Taxes Other Than Income		\$ 2,028
409.1	Income Taxes		-
410.1	Deferred Federal Income Taxes		(0)
410.11	Deferred State Income Taxes		(0)
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(19)
	Utility Operating Expenses		\$ 52,839
	Utility Operating Income		\$ (6,151)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		27
420	Allowance for Funds Used During Construction		-
	Total Utility Operating Income		\$ (6,124)

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Marion County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ -	\$ (13)	\$ -	\$ (13)
352	Franchises		-	-	
353	Land and Land Rights	10,006	716	-	10,721
354	Structures and Improvements	7,000	-	-	7,000
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	3,243	14	(170)	3,426
361	Collection Sewers - Gravity	59,694	-	-	59,694
362	Special Collecting Structures		-	-	
360	Services to Customers	-	(170)	(170)	-
364	Flow Measuring Devices	3,075	(1,464)	(1,036)	2,648
365	Flow Measuring Installations		-	-	
366	Reuse Services		-	-	
367	Reuse Meters and Meter Installations		-	-	
370	Receiving Wells		-	-	
354	Pumping Equipment	31,365	1,543	-	32,908
374	Reuse Distribution Reservoirs	1,208	-	-	1,208
375	Reuse Transmission and Distribution System		-	-	
380	Treatment and Disposal Equipment	113,853	(3,092)	-	110,761
381	Plant Sewers		-	-	
382	Outfall Sewer Lines		-	-	
389	Other Plant Miscellaneous Equipment		-	-	
390	Office Furniture and Equipment	7,967	2,150	-	10,117
391	Transportation Equipment	3,487	49	-	3,536
392	Stores Equipment		-	-	
393	Tools, Shop and Garage Equipment	2	0	-	2
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment		-	-	
398	Other Tangible Plant	(22,139)	(2,264)	-	(24,404)
Total Wastewater Plant		\$ 218,760	\$ (2,532)	\$ (1,376)	\$ 217,604

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

* Column (d) includes recording allocation of UIF

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Marion County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ (13)	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights		10,721					
354	Structures and Improvements		7,000					
355	Power Generation Equipment		-					
360	Collection Sewers - Force		3,426					
361	Collection Sewers - Gravity		59,694					
362	Special Collecting Structures		-					
360	Services to Customers		-					
364	Flow Measuring Devices		2,648					
365	Flow Measuring Installations		-					
366	Reuse Services		-					
367	Reuse Meters and Meter Installations		-					
370	Receiving Wells			-				
354	Pumping Equipment			32,908				
374	Reuse Distribution Reservoirs			1,208				
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				110,761			
381	Plant Sewers				-			
382	Outfall Sewer Lines				-			
389	Other Plant Miscellaneous Equipment				-			
390	Office Furniture and Equipment							10,117
391	Transportation Equipment							3,536
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							2
394	Laboratory Equipment							-
395	Power Operated Equipment							-
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							(24,404)
Total Wastewater Plant		\$ (13)	\$ 83,489	\$ 34,116	\$ 110,761	\$ -	\$ -	\$ (10,749)

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Marion County

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)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *		=====	=====	=====

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Marion County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	-	-	-	-
352	Franchise	-	-	-	-
354	Structures and Improvements	(1,216)	217	92	309
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	(2,100)	142	(170)	(28)
361	Collection Sewers - Gravity	34,219	1,324	(350)	974
362	Special Collecting Structures	-	-	-	-
360	Services to Customers	-	-	-	-
364	Flow Measuring Devices	(199)	462	(1,206)	(744)
365	Flow Measuring Installations	-	-	(1,036)	(1,036)
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
354	Pumping Equipment	(10,922)	1,801	(1,899)	(98)
375	Reuse Transmission and Distribution System	73	28	-	28
380	Treatment and Disposal Equipment	80,868	6,325	1	6,326
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-
390	Office Furniture and Equipment	6,023	1,037	429	1,466
391	Transportation Equipment	2,741	239	(136)	103
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	1	2	(2)	0
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
354	Other Tangible Plant	(24,052)	(750)	(2,337)	(3,087)
Total Depreciable Wastewater Plant in Service		\$ 85,435	\$ 10,826	\$ (6,614)	\$ 4,212

* Specify nature of transaction

OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Marion County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
351	Organization					-
352	Franchise					
354	Structures and Improvements	-			-	(907)
355	Power Generation Equipment	-			-	
360	Collection Sewers - Force	-			-	(2,129)
361	Collection Sewers - Gravity	(170)			(170)	35,363
362	Special Collecting Structures	-			-	-
360	Services to Customers	-			-	-
364	Flow Measuring Devices	(170)			(170)	(773)
365	Flow Measuring Installations	(1,036)			(1,036)	
366	Reuse Services	-			-	
367	Reuse Meters and Meter Installations	-			-	
370	Receiving Wells	-			-	
354	Pumping Equipment	-			-	(11,020)
375	Reuse Transmission and Distribution System	-			-	101
380	Treatment and Disposal Equipment	-			-	87,193
381	Plant Sewers	-			-	
382	Outfall Sewer Lines	-			-	
389	Other Plant Miscellaneous Equipment	-			-	
390	Office Furniture and Equipment	-			-	7,489
391	Transportation Equipment	-			-	2,843
392	Stores Equipment	-			-	
393	Tools, Shop and Garage Equipment	-			-	1
394	Laboratory Equipment	-			-	
395	Power Operated Equipment	-			-	
396	Communication Equipment	-			-	
397	Miscellaneous Equipment	-			-	
398	Other Tangible Plant	-			-	(27,140)
Total Depreciable Wastewater Plant in Service		\$ (1,376)	\$ -	\$ -	\$ (1,376)	\$ 91,023

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Marion County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>14,513</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u>-</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u>-</u>
Allocation of UIF Cost Center		<u>(7,313)</u>
Total Credits		\$ <u>(7,313)</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u> </u>
Total Contributions In Aid of Construction		\$ <u>7,200</u>

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Marion County

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)
SEWER CONNECTIONS FEES		\$	\$
Total Credits			\$ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 2,712
Debits during the year:	
Accruals charged to Account 272	\$ 183
Other debits (specify):	
Allocation of UIF Cost Center	1,677
Total debits	\$ 1,860
Credits during the year (specify):	
	\$
Total credits	\$ -
Balance end of year	\$ 4,571

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Marion County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	72	78	\$ (560)
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			-
521	Total Flat Rate Revenues	72	78	\$ (560)
522.1	Measured Revenues: Residential Revenues			31,355
522.2	Commercial Revenues			15,632
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues		-	\$ 46,986
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		72	78	\$ 46,426
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			263
Total Other Wastewater Revenues				\$ 263

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Marion County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____
541.1	Measured Reuse Revenues: 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	_____	_____	\$ _____
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>46,689</u>

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Marion County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE (e)	PUMPING EXPENSES - OPERATIONS (f)	PUMPING EXPENSES - MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 4,067	\$ 122	\$ 488	\$ 813	\$ 203	\$ 1,952	\$ 488
703	Salaries and Wages - Officers, Directors and Majority Stockholders	302						
704	Employee Pensions and Benefits	1,453	44	102	174	73	436	174
710	Purchased Sewage Treatment	-						
711	Sludge Removal Expense	14,900					14,900	
715	Purchased Power	4,173			1,043		3,129	
716	Fuel for Power Purchased	-						
718	Chemicals	3,333					3,333	
720	Materials and Supplies	5,340.50	214.00	854.00	1,282.00	320.00	2,136.00	534.00
731	Contractual Services-Engineering	2						
732	Contractual Services - Accounting	394						
733	Contractual Services - Legal	9						
734	Contractual Services - Mgt. Fees	-						
735	Contractual Services - Testing	-						
736	Contractual Services - Other	369						
741	Rental of Building/Real Property	6						
742	Rental of Equipment	-						
750	Transportation Expenses	436	13	52	87	22	209	52
756	Insurance - Vehicle	-						
757	Insurance - General Liability	654						
758	Insurance - Workman's Comp.	-						
759	Insurance - Other	118						
760	Advertising Expense	16						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	519						
767	Regulatory Commission Exp.-Other	203						
770	Bad Debt Expense	8						
775	Miscellaneous Expenses	3,884						
Total Wastewater Utility Expenses		\$ 40,187	\$ 393	\$ 1,496	\$ 3,399	\$ 618	\$ 26,095	\$ 1,248

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Marion County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	302	_____	_____	_____	_____
704	Employee Pensions and Benefits	450	_____	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	2	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	394	_____	_____	_____	_____
733	Contractual Services - Legal	_____	9	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	0	_____	_____	_____	_____
735	Contractual Services - Testing	_____	0	_____	_____	_____	_____
736	Contractual Services - Other	184	184	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	6	_____	_____	_____	_____
742	Rental of Equipment	_____	0	_____	_____	_____	_____
750	Transportation Expenses	_____	1	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	654	_____	_____	_____	654
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	118	_____	_____	_____	_____
760	Advertising Expense	_____	3	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	519	_____	_____	_____	_____
767	Regulatory Commission Exp.-Other	_____	203	_____	_____	_____	_____
770	Bad Debt Expense	8	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	1,942	1,942	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ <u>2,584</u>	\$ <u>4,337</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>654</u>

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY :

CROWNWOOD / MARION

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 Residential		1.0	84	84
5/8"	Displacement	1.0	1	1
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u>93</u>

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:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

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: 7.235/365/280=71 ERC's
--

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY CROWNWOOD / MARION

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>.040 mgd</u>	_____	_____
Basis of Permit Capacity (1)	<u>TMADF</u>	_____	_____
Manufacturer	<u>McNeil Co.</u>	_____	_____
Type (2)	<u>Ext. Aeration</u>	_____	_____
Hydraulic Capacity	<u>0.040 mgd</u>	_____	_____
Average Daily Flow	<u>0.020</u> mgd	_____	_____
Total Gallons of Wastewater Treated	<u>7.235</u> mg	_____	_____
Method of Effluent Disposal	<u>Perc Ponds</u>	_____	_____

(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: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY CROWNWOOD / MARION

OTHER 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 93
2. Maximum number of ERCs* which can be served 143
3. Present system connection capacity (in ERCs*) using existing lines 143
4. Future connection capacity (in ERCs*) upon service area buildout 143
5. Estimated annual increase in ERCs* 0
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, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Yes

If so, when? 2002
9. Has the utility been required by the DEP or water management district to implement reuse? No

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

10. When did the company last file a capacity analysis report with the DEP? 2013
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA012680

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 1,021,612
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	(204,065)
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	633,772
252	Advances for Construction		596
Subtotal			\$ 591,309
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 390,806
Subtotal			\$ 982,116
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		42,220
	Other (Specify):		
WASTEWATER RATE BASE			\$ 1,024,336
WASTEWATER OPERATING INCOME		S-3	\$ (262,783)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-25.65%</u>

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.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

<p>YEAR OF REPORT 31-Dec-14</p>
--

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9B	\$ 498,787
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 498,787
401	Operating Expenses	S-10A	\$ 337,759
403	Depreciation Expense	S-6A	131,335
	Less: Amortization of CIAC	S-8A	249,759
	Net Depreciation Expense		\$ 381,094
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		14,929
408.12	Payroll Taxes		6,515
408.13	Other Taxes and Licenses		22,000
408	Total Taxes Other Than Income		\$ 43,444
409.11	Income Taxes		(0)
410.1	Deferred Federal Income Taxes		(0)
410.11	Deferred State Income Taxes		(2)
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(306)
	Utility Operating Expenses		\$ 761,989
	Utility Operating Income		\$ (263,202)
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		419
420	Allowance for Funds Used During Construction		-
	Total Utility Operating Income		\$ (262,783)

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

Pasco County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 3,336	\$ (3,080)	\$ -	\$ 256
352	Franchises	-	-	-	-
353	Land and Land Rights	8,772	(1,059)	-	7,713
354	Structures and Improvements	350,637	(69,266)	-	281,371
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	239,162	(49,000)	-	190,162
361	Collection Sewers - Gravity	566,985	25,790	-	592,775
362	Special Collecting Structures	-	-	-	-
360	Services to Customers	-	328	-	328
364	Flow Measuring Devices	6,002	96,551	-	102,553
365	Flow Measuring Installations	497	-	-	497
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
354	Pumping Equipment	31,685	30,791	-	62,477
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	6,345	81	-	6,426
380	Treatment and Disposal Equipment	(409,760)	380,427	-	(29,334)
381	Plant Sewers	-	(201)	(201)	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	2,095	161	-	2,256
390	Office Furniture and Equipment	130,327	15,700	-	146,026
391	Transportation Equipment	57,551	(1,664)	-	55,886
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	693	40	-	733
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	2,892	-	-	2,892
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	(381,862)	(19,544)	-	(401,406)
Total Wastewater Plant		\$ 615,355	\$ 406,056	\$ (201)	\$ 1,021,612

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

* Column (d) includes recording allocation of UIF

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 256	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights		7,713					
354	Structures and Improvements		281,371					
355	Power Generation Equipment		-					
360	Collection Sewers - Force		190,162					
361	Collection Sewers - Gravity		592,775					
362	Special Collecting Structures		-					
360	Services to Customers		328					
364	Flow Measuring Devices		102,553					
365	Flow Measuring Installations		497					
366	Reuse Services		-					
367	Reuse Meters and Meter Installations		-					
370	Receiving Wells			-				
354	Pumping Equipment			62,477				
374	Reuse Distribution Reservoirs			-				
375	Reuse Transmission and Distribution System			6,426				
380	Treatment and Disposal Equipment				(29,334)			
381	Plant Sewers				-			
382	Outfall Sewer Lines				-			
389	Other Plant Miscellaneous Equipment				2,256			
390	Office Furniture and Equipment							146,026
391	Transportation Equipment							55,886
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							733
394	Laboratory Equipment							-
395	Power Operated Equipment							2,892
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							(401,406)
Total Wastewater Plant		\$ 256	\$ 1,175,400	\$ 68,903	\$ (27,078)	\$ -	\$ -	\$ (195,869)

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

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)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	1,668	(1,702.12)	(872)	(2,574)
352	Franchise				
354	Structures and Improvements	201,014	(16,873.39)	(40,675)	(57,549)
355	Power Generation Equipment			-	-
360	Collection Sewers - Force	159,133	(63,664.77)	11,683	(51,982)
361	Collection Sewers - Gravity	228,511	33,107.67	(6,050)	27,058
362	Special Collecting Structures	-		-	-
363	Services to Customers	-	-	-	-
364	Flow Measuring Devices	(1,582)	44,396.22	-	44,396
365	Flow Measuring Installations	42	11.19		11
366	Reuse Services			-	-
367	Reuse Meters and Meter Installations			-	-
370	Receiving Wells			-	-
371	Pumping Equipment	1,620	31,438.07	(12,655)	18,783
375	Reuse Transmission and Distribution System	526	149.84	-	150
380	Treatment and Disposal Equipment	(503,182)	96,987.31	(93,295)	3,692
381	Plant Sewers			-	-
382	Outfall Sewer Lines			-	-
389	Other Plant Miscellaneous Equipment	177		76	76
390	Office Furniture and Equipment	99,391	16,863.08	2,113	18,976
391	Transportation Equipment	45,233	3,773.16	(4,065)	(292)
392	Stores Equipment			-	-
393	Tools, Shop and Garage Equipment	(234)	44.03	1	45
394	Laboratory Equipment			-	-
395	Power Operated Equipment	784	241.08	-	241
396	Communication Equipment			-	-
397	Miscellaneous Equipment			-	-
398	Other Tangible Plant	(405,143)	(13,435.97)	(19,618)	(33,054)
Total Depreciable Wastewater Plant in Service		\$ 342,674	\$ 131,335	\$ (163,358)	\$ (32,022)

* Specify nature of transaction

(0)

OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization					(906)
352	Franchise					
354	Structures and Improvements	-			-	143,466
355	Power Generation Equipment	-				
360	Collection Sewers - Force	-				107,151
361	Collection Sewers - Gravity	-				255,570
362	Special Collecting Structures	-				-
363	Services to Customers	-				-
364	Flow Measuring Devices	-			-	42,814
365	Flow Measuring Installations	-				53
366	Reuse Services	-				
367	Reuse Meters and Meter Installations	-				
370	Receiving Wells	-				
371	Pumping Equipment	-				20,403
375	Reuse Transmission and Distribution System	-				676
380	Treatment and Disposal Equipment	-				(499,490)
381	Plant Sewers	-				
382	Outfall Sewer Lines	-				
389	Other Plant Miscellaneous Equipment	(201)				253
390	Office Furniture and Equipment	-				118,367
391	Transportation Equipment	-				44,941
392	Stores Equipment	-				
393	Tools, Shop and Garage Equipment	-				(190)
394	Laboratory Equipment	-				
395	Power Operated Equipment	-				1,025
396	Communication Equipment	-				
397	Miscellaneous Equipment	-				
398	Other Tangible Plant	-				(438,197)
Total Depreciable Wastewater Plant in Service		\$ (201)	\$ -	\$ -	\$ -	\$ (204,065)

204,065

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

0

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

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)
SEWER CONNECTIONS FEES	-	\$ -	\$ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 370,092
Debits during the year:	
Accruals charged to Account 272	\$ (249,759)
Other debits (specify):	
Allocation of UIF Cost Center	270,473
_____	_____
Total debits	\$ 20,714
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ -
Balance end of year	\$ 390,806

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

Pasco County

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	1,195	1,233	\$ 146,729
521.2	Commercial Revenues			2,152
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			
521	Total Flat Rate Revenues	1,195	1,233	\$ 148,881
Measured Revenues:				
522.1	Residential Revenues			337,085
522.2	Commercial Revenues			10,665
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues		-	\$ 347,750
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		1,195	1,233	\$ 496,631
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			2,156
Total Other Wastewater Revenues				\$ 2,156

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			-
540.2	Commercial Reuse Revenues			-
540.3	Industrial Reuse Revenues			-
540.4	Reuse Revenues From Public Authorities			-
540.5	Other Revenues			-
540	Total Flat Rate Reuse Revenues			\$ -
541.1	Measured Reuse Revenues: 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			\$ -
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ -
Total Wastewater Operating Revenues				\$ <u>498,787</u>

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 74,418	\$ 2,233	\$ 8,930	\$ 14,884	\$ 3,721	\$ 35,721	\$ 8,930
703	Salaries and Wages - Officers, Directors and Majority Stockholders	4,746						
704	Employee Pensions and Benefits	22,918	688	1,604	2,750	1,146	6,875	2,750
710	Purchased Sewage Treatment	153,897					153,897	
711	Sludge Removal Expense	1,860					1,860	
715	Purchased Power	6,501			1,625		4,876	
716	Fuel for Power Purchased	-						
718	Chemicals	93					93	
720	Materials and Supplies	18,821	753	3,011	4,517	1,129	7,528	1,882
731	Contractual Services-Engineering	38						
732	Contractual Services - Accounting	6,194						
733	Contractual Services - Legal	(238)						
734	Contractual Services - Mgt. Fees	-						
735	Contractual Services - Testing	-						
736	Contractual Services - Other	5,781						
741	Rental of Building/Real Property	89						
742	Rental of Equipment	-						
750	Transportation Expenses	6,863	206	824	1,373	343	3,294	824
756	Insurance - Vehicle	-						
757	Insurance - General Liability	10,311						
758	Insurance - Workman's Comp.	-						
759	Insurance - Other	1,858						
760	Advertising Expense	258						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	8,202						
767	Regulatory Commission Exp.-Other	3,193						
770	Bad Debt Expense	119						
775	Miscellaneous Expenses	11,838						
Total Wastewater Utility Expenses		\$ 337,759	\$ 3,880	\$ 14,369	\$ 25,149	\$ 6,339	\$ 214,144	\$ 14,386

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Pasco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
(a)	(b)						
701	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	4,746	_____	_____	_____	_____
704	Employee Pensions and Benefits	7,105	_____	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	38	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	6,194	_____	_____	_____	_____
733	Contractual Services - Legal	_____	-238	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____	_____	_____	_____	_____
735	Contractual Services - Testing	_____	0	_____	_____	_____	_____
736	Contractual Services - Other	2,890	2,889	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	89	_____	_____	_____	_____
742	Rental of Equipment	_____	0	_____	_____	_____	_____
750	Transportation Expenses	_____	_____	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	10,311	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	1,858	_____	_____	_____	_____
760	Advertising Expense	_____	258	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	8,202	_____	_____	_____	_____
767	Regulatory Commission Exp.-Other	_____	3,193	_____	_____	_____	_____
770	Bad Debt Expense	119	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	5,919	5,919	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ <u>16,033</u>	\$ <u>43,459</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : ORANGEWOOD / PASCO

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 Residential		1.0	166	166
5/8"	Displacement	1.0	2	2
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		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>168</u>

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:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

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

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

ERC Calculation: N/A - All sewage pumped to Pasco County

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY ORANGEWOOD / PASCO

OTHER 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 168

2. Maximum number of ERCs* which can be served 194

3. Present system connection capacity (in ERCs*) using existing lines 168

4. Future connection capacity (in ERCs*) upon service area buildout 194 (based on Master L/S pumping capacity)

5. Estimated annual increase in ERCs* 0

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
None

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

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No
If so, when? _____

9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? N/A

11. If the present system does not meet the requirements of DEP rules:
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 # N/A

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

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

SUMMERTREE / PASCO

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 Residential		1.0	1,193	1,193
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5		0
1"	Displacement	2.5	2	5
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>1208</u>

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:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

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:

N/A - All sewage pumped to Pasco County

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>All sewage pumped to Pasco County</u>		
Basis of Permit Capacity (1)	<u>N/A</u>		
Manufacturer	<u>N/A</u>		
Type (2)	<u>N/A</u>		
Hydraulic Capacity	<u>N/A</u>		
Average Daily Flow	<u>Estimated 0.107 mgd</u>		
Total Gallons of Wastewater Treated (3)	<u>Estimated 38.879 mg</u>		
Method of Effluent Disposal	<u>N/A</u>		

- (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.
- (3) Wastewater flow meter was out of service part of the year.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY SUMMERTREE / PASCO

OTHER 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 1,200
2. Maximum number of ERCs* which can be served All sewage pumped to Pasco County
3. Present system connection capacity (in ERCs*) using existing lines 1,429
4. Future connection capacity (in ERCs*) upon service area buildout 1,429
5. Estimated annual increase in ERCs* 0-10
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, attach 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? No

If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? No

If so, what are the utility's plans to comply with this requirement? N/A

10. When did the company last file a capacity analysis report with the DEP? N/A
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # N/A - no plant

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 2,247,297
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	639,054
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	1,043,254
252	Advances for Construction		682
Subtotal			\$ 564,307
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 597,194
Subtotal			\$ 1,161,501
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		66,454
	Other (Specify):		
WASTEWATER RATE BASE			\$ 1,227,956
WASTEWATER OPERATING INCOME		S-3	\$ 227,613
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			18.54%

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.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9B	\$ 822,041
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 822,041
401	Operating Expenses	S-10A	\$ 531,636
403	Depreciation Expense	S-6A	(143,394)
	Less: Amortization of CIAC	S-8A	181,629
	Net Depreciation Expense		\$ 38,235
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		-
	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		42,641
408.12	Payroll Taxes		7,573
408.13	Other Taxes and Licenses		28,852
408	Total Taxes Other Than Income		\$ 79,066
409.11	Income Taxes		(792)
410.1	Deferred Federal Income Taxes		(43,032)
410.11	Deferred State Income Taxes		(10,334)
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		(350)
	Utility Operating Expenses		\$ 594,428
	Utility Operating Income		\$ 227,613
530	Add Back:		
	Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		489
420	Allowance for Funds Used During Construction		-
	Total Utility Operating Income		\$ 228,102

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d) *	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 150	\$ -	\$ -	\$ 150
352	Franchises		-	-	
353	Land and Land Rights	182,874	(181,554)	-	1,319
354	Structures and Improvements	1,134,483	(179,395)	(59)	955,147
355	Power Generation Equipment	523	-	-	523
360	Collection Sewers - Force	184,840	(159,011)	(519)	26,348
361	Collection Sewers - Gravity	1,942,605	(78,063)	-	1,864,542
362	Special Collecting Structures		-	-	
360	Services to Customers	-	91,471	(519)	91,991
364	Flow Measuring Devices	8,912	262	-	9,174
365	Flow Measuring Installations		-	-	-
366	Reuse Services		-	-	
367	Reuse Meters and Meter Installations		-	-	
370	Receiving Wells		-	-	
354	Pumping Equipment	11,427	4,717	(59)	16,202
374	Reuse Distribution Reservoirs		-	-	
375	Reuse Transmission and Distribution System	2,577	289	-	2,866
380	Treatment and Disposal Equipment	2,096	(498,259)	-	(496,163)
381	Plant Sewers		-	-	
382	Outfall Sewer Lines		-	-	
389	Other Plant Miscellaneous Equipment		-	-	-
390	Office Furniture and Equipment	153,354	14,710	-	168,063
391	Transportation Equipment	67,362	(3,375)	-	63,987
392	Stores Equipment		-	-	
393	Tools, Shop and Garage Equipment	586	2,077	-	2,664
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	1,147	(1,147)	-	-
398	Other Tangible Plant	(446,773)	(12,743)	-	(459,517)
Total Wastewater Plant		\$ 3,246,162	\$ (1,000,022)	\$ (1,157)	\$ 2,247,297

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

* Column (d) includes recording allocation of UIF

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 150	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights		1,319					
354	Structures and Improvements		955,147					
355	Power Generation Equipment		523					
360	Collection Sewers - Force		26,348					
361	Collection Sewers - Gravity		1,864,542					
362	Special Collecting Structures		-					
360	Services to Customers		91,991					
364	Flow Measuring Devices		9,174					
365	Flow Measuring Installations		-					
366	Reuse Services		-					
367	Reuse Meters and Meter Installations		-					
370	Receiving Wells			-				
354	Pumping Equipment			16,202				
374	Reuse Distribution Reservoirs			-				
375	Reuse Transmission and Distribution System			2,866				
380	Treatment and Disposal Equipment				(496,163)			
381	Plant Sewers				-			
382	Outfall Sewer Lines				-			
389	Other Plant Miscellaneous Equipment				-			
390	Office Furniture and Equipment							168,063
391	Transportation Equipment							63,987
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							2,664
394	Laboratory Equipment							-
395	Power Operated Equipment							-
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							(459,517)
Total Wastewater Plant		\$ 150	\$ 2,949,044	\$ 19,068	\$ (496,163)	\$ -	\$ -	\$ (224,802)

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

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)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	98	11.25	-	11
352	Franchise				
354	Structures and Improvements	594,107	(26,525.05)	(171,454)	(197,979)
355	Power Generation Equipment	127	27.69	(59)	(31)
360	Collection Sewers - Force	85,622	(58,220.74)	(84,808)	(143,028)
361	Collection Sewers - Gravity	680,663	(15,251.84)	(37,811)	(53,063)
362	Special Collecting Structures	-		-	-
360	Services to Customers	-	61,957.94	-	61,958
364	Flow Measuring Devices	766	1,841.22	(519)	1,322
365	Flow Measuring Installations		-	-	-
366	Reuse Services			-	-
367	Reuse Meters and Meter Installations			-	-
370	Receiving Wells			-	-
354	Pumping Equipment	844	(19,626.88)	(1,799)	(21,426)
375	Reuse Transmission and Distribution System	198	61.34	-	61
380	Treatment and Disposal Equipment	1,026	(62,715.55)	(3)	(62,718)
381	Plant Sewers			-	-
382	Outfall Sewer Lines			-	-
389	Other Plant Miscellaneous Equipment			-	-
390	Office Furniture and Equipment	116,659	19,522.97	290	19,813
391	Transportation Equipment	52,945	4,377.27	(5,867)	(1,489)
392	Stores Equipment			-	-
393	Tools, Shop and Garage Equipment	194	1,188.81	0	1,189
394	Laboratory Equipment			-	-
395	Power Operated Equipment		-	-	-
396	Communication Equipment			-	-
397	Miscellaneous Equipment			-	-
354	Other Tangible Plant	(472,099)	(50,042.33)	22,229	(27,813)
Total Depreciable Wastewater Plant in Service		\$ 1,061,150	\$ (143,394)	\$ (279,799)	\$ (423,193)

* Specify nature of transaction (0)
OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
351	Organization					109
352	Franchise					
354	Structures and Improvements	-			-	396,128
355	Power Generation Equipment	(59)			(59)	155
360	Collection Sewers - Force	-			-	(57,407)
361	Collection Sewers - Gravity	(519)			(519)	628,120
362	Special Collecting Structures	-			-	-
360	Services to Customers	-			-	61,958
364	Flow Measuring Devices	(519)			(519)	2,607
365	Flow Measuring Installations	-			-	
366	Reuse Services	-			-	
367	Reuse Meters and Meter Installations	-			-	
370	Receiving Wells	-			-	
354	Pumping Equipment	-			-	(20,582)
375	Reuse Transmission and Distribution System	(59)			-	260
380	Treatment and Disposal Equipment	-			-	(61,692)
381	Plant Sewers	-			-	
382	Outfall Sewer Lines	-			-	
389	Other Plant Miscellaneous Equipment	-			-	
390	Office Furniture and Equipment	-			-	136,473
391	Transportation Equipment	-			-	51,456
392	Stores Equipment	-			-	
393	Tools, Shop and Garage Equipment	-			-	1,384
394	Laboratory Equipment	-			-	
395	Power Operated Equipment	-			-	
396	Communication Equipment	-			-	
397	Miscellaneous Equipment	-			-	
398	Other Tangible Plant	-			-	(499,912)
Total Depreciable Wastewater Plant in Service		\$ (1,157)	\$ -	\$ -	\$ (1,098)	\$ 639,054

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY Seminole County

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)
SEWER CONNECTIONS FEES		\$	\$
Total Credits			\$ -

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 771,649
Debits during the year:	
Accruals charged to Account 272	\$ (181,629)
Other debits (specify):	
Allocation of UIF Cost Center	7,174
Total debits	\$ (174,454)
Credits during the year (specify):	
	\$
Total credits	\$ -
Balance end of year	\$ 597,194

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	1,399	1,412	\$ 1,858
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			-
521.6	Other Revenues			
521	Total Flat Rate Revenues	1,399	1,412	\$ 1,858
522.1	Measured Revenues: Residential Revenues			784,938
522.2	Commercial Revenues			32,394
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues		-	\$ 817,332
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			
Total Wastewater Sales		1,399	1,412	\$ 819,190
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			2,851
Total Other Wastewater Revenues				\$ 2,851

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____
541.1	Measured Reuse Revenues: 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	_____	_____	\$ _____
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>822,041</u>

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

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 56,859	\$ 1,706	\$ 6,823	\$ 11,372	\$ 2,843	\$ 27,291	\$ 6,823
	Salaries and Wages - Officers,							
703	Directors and Majority Stockholders	5,553						
704	Employee Pensions and Benefits	26,604	798	1,862	3,192	1,330	7,981	3,192
710	Purchased Sewage Treatment	327,181					327,181	
711	Sludge Removal Expense	-					-	
715	Purchased Power	8,499			2,125		6,375	
716	Fuel for Power Purchased	-						
718	Chemicals	516					516	
720	Materials and Supplies	7,470	299	1,195	1,793	448	2,988	747
731	Contractual Services-Engineering	44						
732	Contractual Services - Accounting	7,154						
733	Contractual Services - Legal	285						
734	Contractual Services - Mgt. Fees	-						
735	Contractual Services - Testing	-						
736	Contractual Services - Other	6,670						
741	Rental of Building/Real Property	103						
742	Rental of Equipment	-						
750	Transportation Expenses	7,978	239	957	1,596	399	3,830	957
756	Insurance - Vehicle	-						
757	Insurance - General Liability	11,979						
758	Insurance - Workman's Comp.	-						
759	Insurance - Other	2,160						
760	Advertising Expense	300						
	Regulatory Commission Expenses							
766	- Amortization of Rate Case Expense	43,401						
767	Regulatory Commission Exp.-Other	3,890						
770	Bad Debt Expense	2,169						
775	Miscellaneous Expenses	12,821						
	Total Wastewater Utility Expenses	\$ 531,636	\$ 3,042	\$ 10,837	\$ 20,078	\$ 5,020	\$ 376,162	\$ 11,719

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	5,553	_____	_____	_____	_____
704	Employee Pensions and Benefits	8,247	_____	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	44	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	7,154	_____	_____	_____	_____
733	Contractual Services - Legal	_____	285	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____	_____	_____	_____	_____
735	Contractual Services - Testing	_____	0	_____	_____	_____	_____
736	Contractual Services - Other	3,335	3,335	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	103	_____	_____	_____	_____
742	Rental of Equipment	_____	0	_____	_____	_____	_____
750	Transportation Expenses	_____	_____	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	11,979	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	2,160	_____	_____	_____	_____
760	Advertising Expense	_____	300	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	43,401	_____	_____	_____	_____
767	Regulatory Commission Exp.-Other	_____	3,890	_____	_____	_____	_____
770	Bad Debt Expense	2,169	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	6,410	6,410	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ 20,161	\$ 84,614	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

LINCOLN HEIGHTS / SEMINOLE

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 Residential		1.0	237	237
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0	1	16
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u>253</u>

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:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

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

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

<p>ERC Calculation:</p> <p>As of July 2001, all wastewater treated by City of Sanford</p>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY LINCOLN HEIGHTS / SEMINOLE

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	All sewage treated by City of Sanford.		
Basis of Permit Capacity (1)	_____	_____	_____
Manufacturer	_____	_____	_____
Type (2)	Bulk Interconnect	_____	_____
Hydraulic Capacity	_____	_____	_____
Average Daily Flow	_____	_____	_____
Total Gallons of Wastewater Treated	_____	_____	_____
Method of Effluent Disposal	Bulk Interconnect with City of Sanford	_____	_____

- (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: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT
31-Dec-14

SYSTEM NAME / COUNTY LINCOLN HEIGHTS / SEMINOLE

OTHER 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 253
2. Maximum number of ERCs* which can be served N/A - Bulk Interconnect with City of Sanford
3. Present system connection capacity (in ERCs*) using existing lines N/A
4. Future connection capacity (in ERCs*) upon service area buildout N/A
5. Estimated annual increase in ERCs* None
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, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No

If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? No

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

10. When did the company last file a capacity analysis report with the DEP? 1999
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # N/A

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

UTILITY NAME:

UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-14

SYSTEM NAME / COUNTY :

WEATHERSFIELD/SEMINOLE
WEATHERSFIELD/TRAILWOOD/OAKLAND HILLS COMBINED

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 Residential		1.0	1,181	1,181
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5		0
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>1,207</u>

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:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

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.

<p>ERC Calculation:</p> <p style="text-align: center;">48.479/365/280=474 ERC's</p>

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-13

SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	100% of wastewater treated by City of Altamonte Springs		
Basis of Permit Capacity (1)	N/A		
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	Estimated 0.133 mgd		
Total Gallons of Wastewater Treated (3)	Estimated 48.479 mg		
Method of Effluent Disposal	N/A		

(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.

(3) Wastewater flow is not metered. Estimated flow equals 70% of water sold.

UTILITY NAME: UTILITIES, INC. OF FLORIDA

YEAR OF REPORT 31-Dec-13

SYSTEM NAME / COUNTY WEATHERSFIELD/SEMINOLE

OTHER 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 1,207

2. Maximum number of ERCs* which can be served 1,250

3. Present system connection capacity (in ERCs*) using existing lines 1,207

4. Future connection capacity (in ERCs*) upon service area buildout 1,207

5. Estimated annual increase in ERCs* None

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, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No

If so, when? _____

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

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

10. When did the company last file a capacity analysis report with the DEP? N/A

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

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? N/A
- c. When will construction begin? N/A
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # N/A

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