

**CLASS "C"**

OFFICIAL COPY  
Public Service Commission  
Not to be removed from this office

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WS963-16-AR

LP Waterworks, Inc.

Exact Legal Name of Respondent

620-W & 533-S

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2016**

Form PSC/AFD 006-W (Rev. 12/99)

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2017 MAR 22 AM 11:57  
DIVISION OF  
ACCOUNTING & FINANCE

## GENERAL INSTRUCTIONS

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

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

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

# FINANCIAL SECTION

---

REPORT OF

LP WATERWORKS, INC.

(EXACT NAME OF UTILITY)

4939 CROSS BAYOU BLVD. NEW PORT RICHEY, FL 34652	205 Shoreline Dr. / 1525 US Hwy 27 S Lake Placid, FL 33862	HIGHLANDS County
Mailing Address	Street Address	County

Telephone Number (727) 848-8292 Date Utility First Organized December 12, 2012

Fax Number (727) 848-7701 E-mail Address trendell@uswatercorp.net

Sunshine State One-Call of Florida, Inc. Member No. AU915

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

- Individual     Sub Chapter S Corporation     1120 Corporation     Partnership

Name, Address and phone where records are located: 4939 Cross Bayou Blvd. New Port Richey, FL 34652  
(727) 848-8292

Name of subdivisions where services are provided: Camp Florida Resort

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Troy Rendell</u>	<u>Mgr - Regulated Utilities</u>	<u>Same</u>	
Person who prepared this report: <u>Troy Rendell</u> See Accountant's Compilation Report	<u>Mgr - Regulated Utilities</u>	<u>Same</u>	
Officers and Managers: <u>Gary Deremer</u>	<u>President</u>	<u>Same</u>	\$ 12,150
<u>Cecil Delcher</u>	<u>V. President</u>	<u>"</u>	\$ 0
<u>David B. Schultz, Sr.</u>	<u>Director</u>	<u>"</u>	\$ 0
<u>Vickie Penick</u>	<u>Administrator</u>	<u>"</u>	\$ 0
<u>Bradford Labella</u>	<u>Engineering</u>	<u>"</u>	\$ 0
<u>Joseph Gabay</u>	<u>Accounting Manager</u>	<u>"</u>	\$ 0

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Gary Deremer</u>	<u>51%</u>	<u>Same</u>	\$ 12,150
<u>Cecil Delcher</u>	<u>19%</u>	<u>"</u>	\$ 0
<u>David B. Schultz, Sr.</u>	<u>15%</u>	<u>"</u>	\$ 0
<u>Vickie Penick</u>	<u>5%</u>	<u>"</u>	\$ 0
<u>Bradford Labella</u>	<u>5%</u>	<u>"</u>	\$ 0
<u>Joseph Gabay</u>	<u>5%</u>	<u>"</u>	\$ 0

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_-----		\$ 16,646	\$ 1,339	\$ _____	\$ 17,985
Commercial_-----		88,189	82,480	_____	170,669
Industrial_-----		_____	_____	_____	_____
Multiple Family_-----		_____	_____	_____	_____
Guaranteed Revenues_		_____	_____	_____	_____
Other (Misc Service Rev)_		2,562	_____	_____	2,562
Total Gross Revenue_--		\$ 107,396	\$ 83,820	\$ _____	\$ 191,216
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 90,922	\$ 73,041	\$ _____	\$ 163,964
Depreciation Expense_---	F-5	19,868	16,450	_____	36,318
CIAC Amortization Expense_	F-8	(10,036)	(3,435)	_____	(13,471)
Taxes Other Than Income_--	F-7	9,693	5,960	_____	15,652
Income Taxes_-----	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 110,447	92,016	_____	\$ 202,463
Net Operating Income (Loss)		\$ (3,051)	\$ (8,197)	\$ _____	\$ (11,247)
Other Income:					
Nonutility Income_-----		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_-----		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_-----		(2,372)	_____	_____	(2,372)
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ (5,422)	\$ (8,197)	\$ _____	\$ (13,619)

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 1,041,807	\$ 1,030,949
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>684,400</u>	<u>651,871</u>
Net Utility Plant -----		\$ <u>357,407</u>	\$ <u>379,078</u>
Cash -----		<u>12,290</u>	<u>11,736</u>
Customer Accounts Receivable (141) -----		<u>33,261</u>	<u>29,730</u>
Other Assets (Specify): -----			
151 · Materials and Supplies Invnry		<u>1,107</u>	<u>1,107</u>
Utility Deposits		<u>1,905</u>	<u>1,905</u>
186.1 · SARC Filing Fee		<u>1,500</u>	
<b>Total Assets</b> -----		<b>\$ <u>407,469</u></b>	<b>\$ <u>423,555</u></b>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	<u>326,045</u>	<u>100</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>15,500</u>	<u>325,945</u>
Retained Earnings (215) -----	F-6	<u>(208,102)</u>	<u>(194,483)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
<b>Total Capital</b> -----		<b>\$ <u>133,443</u></b>	<b>\$ <u>131,562</u></b>
Long Term Debt (224) -----	F-6	\$ -----	\$ -----
Accounts Payable (231) -----		<u>23,476</u>	<u>27,856</u>
Notes Payable (232) -----		<u>51,191</u>	<u>66,057</u>
Customer Deposits (235) -----		<u>5,290</u>	<u>2,975</u>
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
241.2 · Accounting Fees			<u>1,250</u>
241.4 · General Liability Insurance		<u>977</u>	<u>1,000</u>
241.5 · Regulatory Assessment Fees		<u>13,051</u>	<u>12,054</u>
241.6 · Officers Salaries		<u>48,350</u>	<u>36,200</u>
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>131,691</u>	<u>144,602</u>
<b>Total Liabilities and Capital</b> -----		<b>\$ <u>407,469</u></b>	<b>\$ <u>423,555</u></b>

UTILITY NAME LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>554,847</u>	\$ <u>486,310</u>	\$ _____	\$ <u>1,041,157</u>
Construction Work in Progress (105) _____	<u>650</u>	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Utility Plant</b> _____	\$ <u><u>555,497</u></u>	\$ <u><u>486,310</u></u>	\$ <u>_____</u>	\$ <u><u>1,041,807</u></u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>350,856</u>	\$ <u>301,014</u>	\$ _____	\$ <u>651,871</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>19,868</u>	<u>16,450</u>	\$ _____	\$ <u>36,318</u>
Salvage _____	_____	_____	_____	_____
Other Credits (Retirements)	<u>(921)</u>	<u>(2,867)</u>	_____	_____
<b>Total Credits</b> _____	\$ <u><u>18,947</u></u>	\$ <u><u>13,583</u></u>	\$ <u>_____</u>	\$ <u><u>36,318</u></u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
<b>Total Debits</b> _____	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
<b>Balance End of Year</b> _____	\$ <u><u>369,803</u></u>	\$ <u><u>314,597</u></u>	\$ <u>_____</u>	\$ <u><u>684,400</u></u>

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2015
-------------------------------------

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	\$ 326,045	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ -	\$ (194,483)
Changes during the year (Specify):		
Net income (Loss) for the year _____	_____	(13,619)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ -	\$ (208,102)

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	15,500
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____



UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT  
DECEMBER 31, 2016

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 266,480	92,400	\$ 358,880
2) Add credits during year _____			
	\$ 560	\$ -	\$ 560
3) Total _____	267,040	92,400	359,440
4) Deduct charges during the year _____			
5) Balance end of year _____	267,040	92,400	359,440
6) Less Accumulated Amortization _____	170,898	56,852	227,749
7) Net CIAC _____	\$ 96,143	\$ 35,548	\$ 131,691

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
Meter Installation (actual cost)	0	\$ 223	\$ -
Connection Charge	0	200	-
Meter Installation	0	189	-
Relocate Meter at Customer Request	1	560	560
Total Credits During Year (Must agree with line # 2 above.) _____			\$ 560

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ 160,862	\$ 53,417	\$ 214,279
Add Debits During Year: _____	10,036	3,435	13,471
Deduct Credits During Year: _____			
Balance End of Year (Must agree with line #6 above.)	\$ 170,898	\$ 56,852	\$ 227,749

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

UTILITY NAME LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**SCHEDULE "A"**

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

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

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	_____ %
Commission Order Number approving AFUDC rate:	_____



**WATER  
OPERATING  
SECTION**

---

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ 471	\$ _____	_____	\$ 471
302	Franchises_____	-	_____	_____	-
303	Land and Land Rights_____	27,412	_____	_____	27,412
304	Structures and Improvements_____	68,985	_____	_____	68,985
305	Collecting and Impounding Reservoirs_____	-	_____	_____	-
306	Lake, River and Other Intakes_____	-	_____	_____	-
307	Wells and Springs_____	41,707	_____	_____	41,707
308	Infiltration Galleries and Tunnels_____	-	_____	_____	-
309	Supply Mains_____	1,040	_____	_____	1,040
310	Power Generation Equipment_____	9,706	_____	_____	9,706
311	Pumping Equipment_____	0	_____	_____	-
320	Water Treatment Equipment_____	15,541	_____	_____	15,541
330	Distribution Reservoirs and Standpipes_____	-	_____	_____	-
331	Transmission and Distribution Lines_____	32,416	_____	_____	32,416
333	Services_____	206,312	_____	_____	206,312
334	Meters and Meter Installations_____	58,563	_____	_____	58,563
335	Hydrants_____	-	1,938	(921)	74,899
336	Backflow Prevention Devices_____	73,882	_____	_____	5,364
339	Other Plant and Miscellaneous Equipment_____	1,874	_____	_____	1,874
340	Office Furniture and Equipment_____	-	_____	_____	-
341	Transportation Equipment_____	698	_____	_____	698
342	Stores Equipment_____	-	_____	_____	-
343	Tools, Shop and Garage Equipment_____	-	_____	_____	-
344	Laboratory Equipment_____	-	_____	_____	-
345	Power Operated Equipment_____	-	_____	_____	-
346	Communication Equipment_____	9,131	_____	_____	9,131
347	Miscellaneous Equipment_____	726	_____	_____	726
348	Other Tangible Plant_____	-	_____	_____	-
	<b>Total Water Plant_____</b>	<b>\$ 553,828</b>	<b>\$ 1,938</b>	<b>\$ (921)</b>	<b>\$ 554,845</b>

UTILITY NAME: LP WATERWORKS, INC.

<b>YEAR OF REPORT</b> December 31, 2016
--

**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	27	%	3.70 %	\$ 58,264	\$	2,552	\$ 60,816
305	Collecting and Impounding Reservoirs		%	%	-			-
306	Lake, River and Other Intakes		%	%	-			-
307	Wells and Springs	27	%	3.70 %	28,823		1,543	30,366
308	Infiltration Galleries & Tunnels		%	%	-			-
309	Supply Mains	32	%	3.13 %	537		33	570
310	Power Generating Equipment	17	%	5.88 %	7,062		571	7,633
311	Pumping Equipment	17	%	5.88 %	-			-
320	Water Treatment Equipment		%	%	51		914	965
330	Distribution Reservoirs & Standpipes	33	%	3.03 %	25,292		982	26,275
331	Trans. & Dist. Mains	38	%	2.63 %	119,794		5,429	125,223
333	Services	35	%	2.86 %	42,304		1,673	43,977
334	Meter & Meter Installations	17	%	5.88 %	63,937	(921)	4,396	67,411
335	Hydrants	40	%	2.50 %	3,453		134	3,587
336	Backflow Prevention Devices	10	%	10.00 %	1,745		141	1,885
339	Other Plant and Miscellaneous Equipment		%	%	-			-
340	Office Furniture and Equipment	15	%	6.67 %	431		47	478
341	Transportation Equipment		%	%	-			-
342	Stores Equipment		%	%	-			-
343	Tools, Shop and Garage Equipment		%	%	-			-
344	Laboratory Equipment		%	%	-			-
345	Power Operated Equipment		%	%	989		913	1,902
346	Communication Equipment		%	%	(2,006)		528	(1,477)
347	Miscellaneous Equipment		%	%	-			-
301	Intangible Plant	40	%	2.50 %	180		12	192
	Totals				\$ 350,856	\$	\$ 19,868	\$ 369,803 *

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

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	6,165
604	Employee Pensions and Benefits_____	_____
610	Purchased Water_____	_____
615	Purchased Power_____	2,750
616	Fuel for Power Production_____	_____
618	Chemicals_____	510
620	Materials and Supplies_____	_____
630	Contractual Services:	
632	Accounting_____	(638)
633	Legal_____	2,444
636	Professional_____	79,645
	Other_____	_____
640	Rents_____	250
650	Transportation Expense_____	_____
655	Insurance Expense_____	634
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
670	Bad Debt Expense_____	(1,442)
675	Miscellaneous Expenses_____	605
	Total Water Operation And Maintenance Expense_____	\$ 90,922 *

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	427	420	420
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
<b>General Service</b>					
5/8"	D	1.0	12	13	13
3/4"	D	1.5	0	0	0
1"	D	2.5	4	4	10
1 1/2"	D,T	5.0	2	2	10
2"	D,C,T	8.0	3	3	24
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	Fireflow 6"	4.17	_____	1	4.17
Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			<b>Total</b>		
			448	443	481.17

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

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

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January		2,062	130	1,932	1,097
February		1,771	30	1,741	1,144
March		1,839	30	1,809	1,134
April		1,402	65	1,337	1,066
May		1,410	-	1,410	966
June		1,180	216	964	627
July		744	-	744	513
August		843	-	843	576
September		791	-	791	458
October		992	-	992	601
November		1,254	-	1,254	620
December		860	-	1,190	801
Total for Year	-	15,148	471	15,007	9,603

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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	8"	2,790			2,790
PVC	6"	9,440			9,440
PVC	4"	1,660			1,660
PVC	3"	2,818			2,818
PVC	2"	920			920
PVC	1"	9,258			9,528

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

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

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	1989	Unknown	_____	_____
Types of Well Construction and Casing_____	10"/8"	6"/4"	_____	_____
_____	_____	_____	_____	_____
Depth of Wells_____	1780	Unknown	_____	_____
Diameters of Wells_____	10"	6"	_____	_____
Pump - GPM_____	_____	_____	_____	_____
Motor - HP_____	50	25	_____	_____
Motor Type *_____	_____	_____	_____	_____
Yields of Wells in GPD_____	_____	_____	_____	_____
Auxiliary Power_____	N/A	N/A	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel	Steel	_____	_____
Capacity of Tank_____	15,000	15,000	_____	_____
Ground or Elevated_____	Ground	Ground	_____	_____

**HIGH SERVICE PUMPING**      N/A

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

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT  
DECEMBER 31, 2016

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	<u>175,200</u>	<u>175,200</u>	_____
Type of Source_____	<u>Ground</u>	<u>Ground</u>	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_____	_____	_____	_____
Make_____	_____	_____	_____
Permitted Capacity (GPD)_____	<u>175,200</u>	<u>175,200</u>	_____
High service pumping	_____	_____	_____
Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator__ (Gas)	<u>Superior</u>	<u>Superior</u>	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	<u>N/A</u>	_____	_____

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

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

**GENERAL WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_ 500
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 500
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 481
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 500
5. Estimated annual increase in ERCs \*. \_\_\_\_\_ 2
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.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
No additional planned items at this time.  
Possible replacement of water distribution system due to unaccounted for water.
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, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_ 6280304
12. Water Management District Consumptive Use Permit # \_\_\_\_\_ 209490.003
  - 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 one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 400	\$ _____	_____	\$ 400
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	36,000	_____	_____	36,000
354	Structures and Improvements_____	52,391	_____	_____	52,391
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	11,557	_____	_____	11,557
361	Collection Sewers - Gravity_____	161,264	_____	_____	161,264
362	Special Collecting Structures_____	1,040	_____	_____	1,040
363	Services to Customers_____	111,860	_____	_____	111,860
364	Flow Measuring Devices_____	_____	_____	_____	_____
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	-	8,236	_____	8,236
371	Pumping Equipment_____	19,225	_____	_____	19,225
380	Treatment and Disposal Equipment_____	81,789	3,823	(2,867)	82,745
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	645	_____	_____	645
391	Transportation Equipment_____	_____	_____	_____	_____
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	947	_____	_____	947
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	<b>Total Wastewater Plant_____</b>	<b>\$ 477,118</b>	<b>\$ 12,058</b>	<b>\$ _____</b>	<b>\$ 486,309 *</b>

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

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31,2016
------------------------------------

**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER**

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	27	%	3.70 %	\$ 40,376	\$	1,940	\$ 42,316
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force	27	%	3.70 %	10,595		428	11,023
361	Collection Sewers - Gravity	40	%	2.50 %	91,628		4,032	95,660
362	Special Collecting Structures	37	%	2.70 %	463		28	491
363	Services to Customers	35	%	2.86 %	82,303		3,196	85,499
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%			27	27
371	Pumping Equipment	15	%	6.67 %	2,124		1,282	3,406
380	Treatment and Disposal Equipment	15	%	6.67 %	72,209	(2,867)	5,469	74,810
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment	15	%	6.67 %	237		43	280
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment	15	%	6.67 %	952	(5)		947
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
351	Intangible Plant	40	%	2.50 %	127		10	137
	Totals				\$ 301,014	\$ (2,872)	\$ 16,455	\$ 314,597 *

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

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	5,985
704	Employee Pensions and Benefits_____	_____
710	Purchased Wastewater Treatment_____	_____
711	Sludge Removal Expense_____	2,312
715	Purchased Power_____	3,899
716	Fuel for Power Production_____	_____
718	Chemicals_____	_____
720	Materials and Supplies_____	_____
730	Contractual Services:	_____
732	Accounting_____	(613)
733	Legal_____	704
736	Professional_____	60,565
	Other_____	_____
740	Rents_____	_____
750	Transportation Expense_____	_____
755	Insurance Expense_____	634
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	(445)
775	Miscellaneous Expenses_____	_____
	Total Wastewater Operation And Maintenance Expense_____	\$ <u>73,041</u> *

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

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of ter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
All meter sizes	D	1.0	369	366	366
<b>General Service</b>					
5/8"	D	1.0	13	14	14
3/4"	D	1.5	_____	_____	0
1"	D	2.5	1	1	2.5
1 1/2"	D,T	5.0	2	2	10
2"	D,C,T	8.0	_____	_____	0
3"	D	15.0	_____	_____	0
3"	C	16.0	_____	_____	0
3"	T	17.5	_____	_____	0
Unmetered Customers Other (Specify)	_____	_____	_____	_____	_____
<b>Total</b>			<u>385</u>	<u>383</u>	<u>392.5</u>

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

UTILITY NAME: \_\_\_\_\_ LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**PUMPING EQUIPMENT**

Lift Station Number _____	1	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	HYDROMATIC	_____	_____	_____	_____	_____
Year installed _____	2014	_____	_____	_____	_____	_____
Rated capacity _____	80GPM	_____	_____	_____	_____	_____
Size _____	10 HP	_____	_____	_____	_____	_____
Power:						
Electric _____	230/30	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	3"	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	20'	_____	_____	_____	_____	_____
Number of active service connections _____	392	_____	_____	_____	_____	_____
Beginning of year _____	392	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____
End of year _____	392	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____	4"/6"/8"	_____	_____	_____	4"	_____	_____	_____
Type of main _____	PVC	_____	_____	_____	PVC	_____	_____	_____
Length of main (nearest foot) _____	9313	_____	_____	_____	918	_____	_____	_____
Beginning of year _____	9313	_____	_____	_____	918	_____	_____	_____
Added during year _____	0	_____	_____	_____	0	_____	_____	_____
Retired during year _____	0	_____	_____	_____	0	_____	_____	_____
End of year _____	9313	_____	_____	_____	918	_____	_____	_____

**MANHOLES**

Size (inches) _____	36	_____	_____	_____
Type of Manhole _____	CONCRETE	_____	_____	_____
Number of Manholes:				
Beginning of year _____	47	_____	_____	_____
Added during year _____	0	_____	_____	_____
Retired during year _____	0	_____	_____	_____
End of Year _____	47	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ LP WATERWORKS, INC.

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

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**TREATMENT PLANT**

Manufacturer_____	MARLOF	_____	_____
Type_____	AERATION	_____	_____
"Steel" or "Concrete"_____	CONCRETE	_____	_____
Total Permitted Capacity_____	50,000 GAL	_____	_____
Average Daily Flow_____	22,701	_____	_____
Method of Effluent Disposal_____	PONDS	_____	_____
Permitted Capacity of Disposal_____	_____	_____	_____
Total Gallons of Wastewater treated_____	_____	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer_____	HYDROMATIC	_____	_____	_____	_____	_____
Capacity (GPM's)_____	80	_____	_____	_____	_____	_____
Motor:						
Manufacturer_____	HYDROMATIC	_____	_____	_____	_____	_____
Horsepower_____	10 HP	_____	_____	_____	_____	_____
Power (Electric or Mechanical)_____	ELECTRIC	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	1,440,000	_____	1,440,000
February_____	1,291,000	_____	1,291,000
March_____	1,293,000	_____	1,293,000
April_____	900,000	_____	900,000
May_____	589,000	_____	589,000
June_____	600,000	_____	600,000
July_____	527,000	_____	527,000
August_____	310,000	_____	310,000
September_____	450,000	_____	450,000
October_____	186,000	_____	186,000
November_____	390,000	_____	390,000
December_____	310,000	_____	310,000
Total for year_____	8,286,000	_____	8,286,000

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT  
DECEMBER 31, 2016

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

**GENERAL WASTEWATER SYSTEM INFORMATION**

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

- 1. Present number of ERCs\* now being served. \_\_\_\_\_ 392
- 2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 178
- 3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_ 392
- 4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ 392
- 5. Estimated annual increase in ERCs\*. \_\_\_\_\_ 1

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

None planned at this time.

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

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

If so, when? \_ 2001

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

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

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_

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

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

12. Department of Environmental Protection ID # \_\_\_\_\_ FLA 01430 ID #5228 900239

\* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: LP WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

**Items Certified**

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

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

Date: \_\_\_\_\_

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

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

Date: \_\_\_\_\_

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

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

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

**Company: LP WATERWORKS, INC.**

**For the Year Ended December 31, 2016**

(a)	(b)	(c)	(d)
<b>Accounts</b>	<b>Gross Water Revenues Per Sch. F-3</b>	<b>Gross Water Revenues Per RAF Return</b>	<b>Difference (b) - (c)</b>
Gross Revenue:			
Residential	16,646	16,646	-
Commercial	88,189	88,189	-
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	2,562	2,562	-
<b>Total Water Operating Revenue</b>	<b>107,396</b>	<b>107,396</b>	<b>-</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>107,396</b>	<b>107,396</b>	<b>-</b>

Explanations:

Misc. Service Revenues

Instructions:

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

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

**Company: LP WATERWORKS, INC.**

**For the Year Ended December 31, 2016**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	1,339	1,339	-
Commercial	82,480	82,480	-
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>83,820</b>	<b>83,820</b>	<b>-</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>83,820</b>	<b>83,820</b>	<b>-</b>

Explanations:

Instructions:

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