

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**

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

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***ANNUAL REPORT***

WS971-17-AR

North Charlotte Waterworks, Inc.  
Exact Legal Name of Respondent

611-W & 527-S  
Certificate Number(s)

Submitted To The  
**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2018 MAR - 8 PM 1:43  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2017**

## 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)

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**FINANCIAL  
SECTION**

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UTILITY NAME: NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2017
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ <u>25,545</u>	\$ <u>23,753</u>	\$ _____	\$ <u>49,298</u>
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Misc Service Rev)_____		<u>75</u>	_____	_____	<u>75</u>
Total Gross Revenue_____		\$ <u>25,620</u>	\$ <u>23,753</u>	\$ _____	\$ <u>49,373</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ <u>24,385</u>	\$ <u>22,598</u>	\$ _____	\$ <u>46,983</u>
Depreciation Expense_____	F-5	<u>3,347</u>	<u>3,747</u>	_____	<u>7,094</u>
CIAC Amortization Expense_____	F-8	<u>(753)</u>	<u>(1,903)</u>	_____	<u>(2,657)</u>
Taxes Other Than Income_____	F-7	<u>1,150</u>	<u>1,070</u>	_____	<u>2,219</u>
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ <u>28,129</u>	<u>25,511</u>	_____	\$ <u>53,640</u>
Net Operating Income (Loss)		\$ <u>(2,509)</u>	\$ <u>(1,758)</u>	\$ _____	\$ <u>(4,267)</u>
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		<u>(788)</u>	_____	_____	<u>(788)</u>
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ <u>(3,297) *</u>	\$ <u>(1,758) *</u>	\$ _____	\$ <u>(5,055) *</u>

\* For 11-months February - December

UTILITY NAME: NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2017
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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	\$ <u>584,727</u>	\$ <u>558,775</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>545,033</u>	<u>540,382</u>
Net Utility Plant -----		\$ <u>39,693</u>	\$ <u>18,393</u>
Cash -----		<u>38,332</u>	<u>43,195</u>
Customer Accounts Receivable (141) -----		<u>3,554</u>	<u>4,106</u>
Other Assets (Specify): -----			
162 · Prepaid GL Ins -----		<u>377</u>	<u>374</u>
163 · Deposits -----		<u>903</u>	<u>903</u>
-----			
-----			
Total Assets -----		\$ <u>82,860</u>	\$ <u>66,971</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	<u>50,000</u>	<u>50,000</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	<u>(17,113)</u>	<u>(12,059)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>32,887</u>	\$ <u>37,941</u>
Long Term Debt (224) -----	F-6	\$ <u>19,113</u>	\$ -----
Accounts Payable (231) -----		<u>628</u>	
Notes Payable (232) -----			
Customer Deposits (235) -----		<u>521</u>	
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
241.4 · General Liability Insurance -----		<u>498</u>	<u>498</u>
241.5 · Regulatory Assessment Fees -----		<u>2,219</u>	<u>2,081</u>
241.6 · Officer Salaries -----		<u>6,000</u>	<u>2,800</u>
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>20,994</u>	<u>23,650</u>
Total Liabilities and Capital -----		\$ <u>82,860</u>	\$ <u>66,971</u>

UTILITY NAME NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31,2017
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GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>404,101</u>	\$ <u>191,234</u>	\$ _____	\$ <u>595,335</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____ 104 · Temp Acct Plnt Purchs'd, Sold (FPSC Audit Adjustments)	<u>(10,608)</u>	_____	_____	<u>(10,608)</u>
Total Utility Plant _____	\$ <u>393,493</u>	\$ <u>191,234</u>	\$ _____	\$ <u>584,727</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>366,924</u>	\$ <u>173,457</u>	\$ _____	\$ <u>540,382</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>3,347</u>	<u>3,747</u>	\$ _____	\$ <u>7,094</u>
Salvage _____	_____	_____	_____	_____
Other Credits (Retirements)	_____	_____	_____	_____
Total Credits _____	\$ <u>3,347</u>	\$ <u>3,747</u>	\$ _____	\$ <u>7,094</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ <u>(435)</u>	\$ <u>(2,007)</u>	\$ _____	\$ <u>(2,442)</u>
Cost of removal _____	_____	_____	_____	-
Other debits (specify)	_____	_____	_____	-
Total Debits _____	\$ <u>(435)</u>	\$ <u>(2,007)</u>	\$ _____	\$ <u>(2,442)</u>
Balance End of Year _____	\$ <u>369,836</u>	\$ <u>175,197</u>	\$ _____	\$ <u>545,033</u>

UTILITY NAME: NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2017
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	\$1	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	\$ 50,000	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____ -	\$ (12,059)
Changes during the year (Specify):		
Net income (Loss) for the year _____	_____	(5,055)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____ -	\$ (17,113)

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
_____	_____	_____
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	
US Water Corporation _____	4.5%	60	\$ 19,113
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____



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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>89,840</u>	<u>96,166</u>	\$ <u>186,006</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	<u>89,840</u>	<u>96,166</u>	<u>186,006</u>
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	<u>89,840</u>	<u>96,166</u>	<u>186,006</u>
6) Less Accumulated Amortization _____	<u>69,981</u>	<u>95,031</u>	<u>165,012</u>
7) Net CIAC _____	\$ <u>19,859</u>	\$ <u>1,135</u>	\$ <u>20,994</u>

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

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

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>69,228</u>	\$ <u>93,128</u>	\$ <u>162,356</u>
Add Debits During Year: _____	<u>753</u>	<u>1,903</u>	<u>2,657</u>
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>69,981</u>	\$ <u>95,031</u>	\$ <u>165,012</u>

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

UTILITY NAME NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**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)	_____	_____ %	_____ %	_____ %
Total	\$ <u>_____ -</u>	<u>_____ %</u>		<u>_____ %</u>

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

**APPROVED AFUDC RATE**

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



**WATER  
OPERATING  
SECTION**

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UTILITY NAME: NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$		\$ -
302	Franchises				-
303	Land and Land Rights				-
304	Structures and Improvements	135,520			135,520
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	13,770			13,770
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	10,025			10,025
310	Power Generation Equipment				-
311	Pumping Equipment	4,348			4,348
320	Water Treatment Equipment	133,129	1,435	(370)	134,194
330	Distribution Reservoirs and Standpipes	23,500	22,525		46,025
331	Transmission and Distribution Lines	36,859			36,859
333	Services	11,425			11,425
334	Meters and Meter Installations	7,825	88	(66)	7,847
335	Hydrants	2,800			2,800
336	Backflow Prevention Devices				-
339	Other Plant and Miscellaneous Equipment	1,020			1,020
340	Office Furniture and Equipment				-
341	Transportation Equipment				-
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment	268			268
344	Laboratory Equipment				-
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant				-
	<b>Total Water Plant</b>	<b>\$ 380,489</b>	<b>\$ 24,048</b>	<b>\$ (435)</b>	<b>\$ 404,101</b>

UTILITY NAME: NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT  
DECEMBER 31, 2017

**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 %	\$ 135,520	\$		\$ 135,520
305	Collecting and Impounding Reservoirs		%	%	-			-
306	Lake, River and Other Intakes		%	%	-			-
307	Wells and Springs	27	%	3.70 %	13,037		509	13,547
308	Infiltration Galleries & Tunnels		%	%	-			-
309	Supply Mains	32	%	3.13 %	10,025			10,025
310	Power Generating Equipment	17	%	5.88 %	-			-
311	Pumping Equipment	17	%	6.67 %	4,348		8	4,356
320	Water Treatment Equipment		%	5.88 %	133,129		24	133,153
330	Distribution Reservoirs & Standpipes		%	3.03 %	23,500		1,046	24,546
331	Trans. & Dist. Mains	38	%	2.63 %	26,803		969	27,772
333	Services	35	%	2.86 %	11,257		191	11,447
334	Meter & Meter Installations	17	%	5.88 %	6,174		461	6,635
335	Hydrants	40	%	2.50 %	2,515		70	2,585
336	Backflow Prevention Devices	10	%	10.00 %	-			-
339	Other Plant and Miscellaneous Equipment		%	5.00 %	413		51	464
340	Office Furniture and Equipment	15	%	6.67 %	-			-
341	Transportation Equipment		%	%	-			-
342	Stores Equipment		%	%	-			-
343	Tools, Shop and Garage Equipment		%	6.67 %	204		18	222
344	Laboratory Equipment		%	%	-			-
345	Power Operated Equipment		%	%	-			-
346	Communication Equipment		%	%	-			-
347	Miscellaneous Equipment		%	%	-			-
301	Intangible Plant	40	%	2.50 %	-			-
	Totals				\$ 366,924	\$	\$ 3,347	\$ 370,271 *

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

UTILITY NAME: NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	1,600
604	Employee Pensions and Benefits	_____
610	Purchased Water	_____
615	Purchased Power	1,629
616	Fuel for Power Production	_____
618	Chemicals	1,248
620	Materials and Supplies	_____
630	Contractual Services:	
632	Accounting	175
633	Legal	507
636	Professional	18,252
	Other	_____
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	939
667	Regulatory Commission Expenses (Filing Fee)	_____
670	Bad Debt Expense	(186)
675	Miscellaneous Expenses	222
	Total Water Operation And Maintenance Expense	\$ <u>24,385</u> *

\* 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	62	55	55
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	1	1	2.5
1 1/2"	D,T	5.0	_____	_____	_____
<b>General Service</b>					
5/8"	D	1.0	_____	_____	0
3/4"	D	1.5	_____	_____	0
1"	D	2.5	_____	_____	0
1 1/2"	D,T	5.0	_____	_____	0
2"	D,C,T	8.0	_____	_____	0
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	0.00
Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			<b>Total</b>		
			<u>63</u>	<u>56</u>	<u>57.50</u>

UTILITY NAME: NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

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

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
January_____	_____	167	-	167	173
February_____	_____	177	-	177	124
March_____	_____	252	-	252	141
April_____	_____	171	-	171	169
May_____	_____	130	-	130	121
June_____	_____	122	-	122	102
July_____	_____	81	-	81	57
August_____	_____	87	-	87	40
September_____	_____	100	-	100	76
October_____	_____	126	43	82	64
November_____	_____	171	43	128	112
December_____	_____	178	61	117	66
Total for Year_____	-	1,760	147	1,613	1,245

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	6"	4,770	_____	_____	4,770
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____



UTILITY NAME:     NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day _____	<u>72,000</u>	<u>72,000</u>	_____
Type of Source _____	<u>Ground</u>	<u>Ground</u>	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	<u>Reverse Osmosis</u>	_____	_____
Make _____	<u>Hydropro</u>	_____	_____
Permitted Capacity (GPD) _____	<u>60,000</u>	_____	_____
High service pumping Gallons per minute _____	<u>275</u>	_____	_____
Reverse Osmosis _____	<u>40,000</u>	_____	_____
Lime Treatment Unit Rating _____	_____	_____	_____
Filtration Pressure Sq. Ft. _____	<u>200</u>	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection Chlorinator __ (Gas) _____	<u>Stenner</u>	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	<u>N/A</u>	_____	_____

UTILITY NAME: NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

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. \_\_\_\_\_ 63
- 2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 63
- 3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 58
- 4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 63
- 5. Estimated annual increase in ERCs \*. \_\_\_\_\_ None
- 6. Is the utility required to have fire flow capacity? \_\_\_\_\_ Yes - three hydrants  
If so, how much capacity is required? \_\_\_\_\_ 500 gpm for 2 hours
- 7. Attach a description of the fire fighting facilities. \_\_\_\_\_ Two - 275 gpm high service pumps and storage in ground tanks
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

Replacement of RO filter and Replacement of Tank

- 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 # \_\_\_\_\_ 608-4704
- 12. Water Management District Consumptive Use Permit # \_\_\_\_\_ 14238
  - 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: NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31,2017
------------------------------------

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ _____	_____	_____	\$ _____ -
352	Franchises	_____	_____	_____	_____
353	Land and Land Rights	_____	_____	_____	_____ -
354	Structures and Improvements	_____	_____	_____	_____ -
355	Power Generation Equipment	_____	_____	_____	_____ -
360	Collection Sewers - Force	62,241	4,347	(2,007)	64,581
361	Collection Sewers - Gravity	16,915	_____	_____	16,915
362	Special Collecting Structures	17,010	_____	_____	17,010
363	Services to Customers	_____	_____	_____	_____ -
364	Flow Measuring Devices	_____	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____	_____
370	Receiving Wells	25,000	_____	_____	25,000
371	Pumping Equipment	_____	_____	_____	_____ -
380	Treatment and Disposal Equipment	67,728	_____	_____	67,728
381	Plant Sewers	_____	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment	_____	_____	_____	_____
390	Office Furniture and Equipment	_____	_____	_____	_____ -
391	Transportation Equipment	_____	_____	_____	_____
392	Stores Equipment	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____ -
394	Laboratory Equipment	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____	_____
396	Communication Equipment	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____
	<b>Total Wastewater Plant</b>	<b>\$ 188,894</b>	<b>\$ 4,347</b>	<b>\$ _____</b>	<b>\$ 191,234 *</b>

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

UTILITY NAME: NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT  
DECEMBER 31, 2017

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 %	\$			\$
355	Power Generation Equipment		%					
360	Collection Sewers - Force	27	%	3.70 %		(2,007)	22	(1,985)
361	Collection Sewers - Gravity	40	%	2.50 %	59,508		1,556	61,064
362	Special Collecting Structures	37	%	2.70 %	16,915		-	16,915
363	Services to Customers	35	%	2.86 %	16,999		41	17,039
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%	4.00 %	13,084		1,000	14,084
371	Pumping Equipment	15	%	6.67 %	-			-
380	Treatment and Disposal Equipment	15	%	6.67 %	66,952		1,129	68,081
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment		%					
390	Office Furniture and Equipment	15	%	6.67 %				-
391	Transportation Equipment		%					
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment	15	%	6.67 %				-
394	Laboratory Equipment		%					
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
351	Intangible Plant	40	%	2.50 %				-
	Totals				\$ 173,457	\$ (2,007)	\$ 3,747	\$ 175,197 *

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

UTILITY NAME: NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT  
DECEMBER 31, 2017

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
704	Employee Pensions and Benefits _____	1,600
710	Purchased Wastewater Treatment _____	_____
711	Sludge Removal Expense _____	_____
715	Purchased Power _____	1,070
716	Fuel for Power Production _____	2,022
718	Chemicals _____	_____
720	Materials and Supplies _____	403
730	Contractual Services:	_____
732	Accounting _____	175
733	Legal _____	507
736	Professional _____	16,331
	Other _____	_____
740	Rents _____	_____
750	Transportation Expense _____	_____
755	Insurance Expense _____	565
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	(75)
775	Miscellaneous Expenses _____	_____
	Total Wastewater Operation And Maintenance Expense _____	\$ <u>22,598</u> *

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

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
<b>Residential Service</b>					
All meter sizes	D	1.0	62	56	56
<b>General Service</b>					
5/8"	D	1.0	_____	_____	0
3/4"	D	1.5	_____	_____	0
1"	D	2.5	_____	_____	0
1 1/2"	D,T	5.0	_____	_____	0
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>62</u>	<u>56</u>	<u>56</u>

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

UTILITY NAME: \_\_\_\_\_ NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**PUMPING EQUIPMENT**

Lift Station Number _____	1	2	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	50GPM	50GPM	_____	_____	_____	_____
Size _____	3 HP	3 HP	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	4"	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	50'	_____	_____	_____	_____	_____
Number of active service connections _____	62	_____	_____	_____	_____	_____
Beginning of year _____	62	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____
End of year _____	62	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____	8"	_____	_____	_____	_____	_____	_____	_____
Type of main _____	PVC	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	4750	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	4750	_____	_____	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____	_____	_____
End of year _____	4750	_____	_____	_____	_____	_____	_____	_____

**MANHOLES**

Size (inches) _____	48	_____	_____	_____
Type of Manhole _____	CONCRETE	_____	_____	_____
Number of Manholes:				
Beginning of year _____	18	_____	_____	_____
Added during year _____	0	_____	_____	_____
Retired during year _____	0	_____	_____	_____
End of Year _____	18	_____	_____	_____



UTILITY NAME: NORTH CHARLOTTE WATERWORKS, INC.

YEAR OF REPORT  
DECEMBER 31, 2017

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. \_\_\_\_\_ 62
- 2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 62
- 3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_ 56
- 4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ 62
- 5. Estimated annual increase in ERCs\*. \_\_\_\_\_ 0
- 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? \_\_\_\_\_ 1990
- 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? \_\_\_\_\_ 2/6/2004
- 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 014062

\* 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).

# CERTIFICATION OF ANNUAL REPORT

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

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

**Items Certified**

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

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

Date: 3-5-18

- |   |   |   |   |
|---|---|---|---|
| 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: NORTH CHARLOTTE WATERWORKS, INC.**

**For the Year Ended December 31, 2017**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 25,545	\$ 25,545	\$ -
Commercial			-
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	75	75	-
<b>Total Water Operating Revenue</b>	<b>25,620</b>	<b>25,620</b>	<b>-</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>\$ 25,620</b>	<b>\$ 25,620</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: NORTH CHARLOTTE WATERWORKS, INC.**

**For the Year Ended December 31, 2017**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 22,097	\$ 22,097	\$ -
Commercial		-	
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Wastewater Operating Revenue</b>	22,097	22,097	-
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenues</b>	\$ 22,097	\$ 22,097	\$ -

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).