

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

**OFFICIAL COPY**  
**Public Service Commission**  
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**ANNUAL REPORT**

OF

WU671-13-AR  
Sherlock S. Gillet, Jr  
Peoples Water Service Company of Florida, Inc.  
409 Washington Avenue, Suite 310  
Towson, MD 21204-4971

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2013

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
14 APR 28 AM 9:27  
DIVISION OF  
ACCOUNTING & FINANCE

## 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 Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>EXECUTIVE SUMMARY</b>			
Certification	E-1	Business Contracts With Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers and Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses Which Are A Byproduct, Coproduct or Joint Product of Providing Service	E-9
Company Profile	E-4	Business Transactions With Related Parties - Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
<b>FINANCIAL SECTION</b>			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Schedule of Year End Rate Base	F-4	Capital Stock	F-15
Schedule of Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances From Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense		Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current and Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-21
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid Of Construction	F-22
Accounts Receivable From Associated Companies	F-12	Accum. Amortization of C.I.A.C.	F-23
Notes Receivable From Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income For Federal Income Taxes	F-23
Miscellaneous Current and Accrued Assets	F-12		

**TABLE OF CONTENTS**

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>WATER OPERATION SECTION</b>			
Listing of Water System Groups	W-1	CIAC Additions / Amortization	W-8
Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERC's	W-13
Contributions in Aid of Construction	W-7	Other Water System Information	W-14
<b>WASTEWATER OPERATION SECTION</b>			
Listing of Wastewater System Groups	S-1	Contributions in Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Utility Expense Accounts	S-10
Analysis of Entries in Wastewater Depreciation Reserve	S-5	Calculation of ERC's	S-11
Basis for Wastewater Depreciation Charges	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

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

**Company:**  
**For the Year Ended December 31, 2013**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	3,009,447	3,009,447	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	11,120	11,120	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	138,383	138,383	0
<b>Total Water Operating Revenue</b>	<b>\$3,158,950</b>	<b>\$3,158,950</b>	<b>\$0</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Water Operating Revenues</b>	<b>\$3,158,950</b>	<b>\$3,158,950</b>	<b>\$0</b>

Explanations:

Instructions:

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



# **EXECUTIVE SUMMARY**

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

**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.

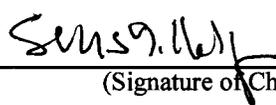
YES  NO  2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

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

 President  
\_\_\_\_\_  
(Signature of Chief Executive Officer of the utility) \*

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

 Treasurer  
\_\_\_\_\_  
(Signature of Chief Financial Officer of the utility) \*

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

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

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2013

Peoples Water Service Company of Florida, Inc.  
(Exact Name of Utility)

County: Escambia

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

Peoples Water Service Company of Florida, Inc.  
409 Washington Avenue, Suite 310  
Towson, Maryland 21204

Telephone: 410-825-3722

E Mail Address: sgillet@peopleswater.net or aboehk@peopleswater.net

WEB Site: \_\_\_\_\_

Sunshine State One-Call of Florida, Inc. Member Number PWSCO

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

Sherlock S. Gillet Jr, President or Anthony A. Boehk, Treasurer  
Peoples Water Service Company of Florida, Inc.  
409 Washington Avenue, Suite 310  
Towson, Maryland 21204  
Telephone: 410-825-3722

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

Corporate records and general ledger are located at: 409 Washington Ave., Suite 310, Towson, MD 21204  
Detail consumers accounts and operational data are located at: 905 Lownde Avenue, Pensacola, FL 32507  
Telephone: 410-825-3722 (MD) or 850-455-8552 (FL)

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

Stoy, Malone & Company, P.C.  
\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: May 1, 1995

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

Individual  Partnership  Sub S Corporation  1120 Corporation

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

	Name	Percent Ownership
1.	<u>The Peoples Water Service Company</u>	<u>100%</u>
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____



## 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.

The Peoples Water Service Company ("Parent Company") was formed in 1929 to operate as an investor-owned public water utility. Having acquired several water plants in the southeastern states, the Company acquired a franchise in 1937 to provide water service to residential and commercial customers in the Warrington suburb of Pensacola in Escambia County, Florida. Prior to May 1, 1995, the Warrington Plant was operated as a separate division of The Peoples Water Service Company. Corporate offices are located in Towson, Baltimore County, Maryland.

A wholly-owned subsidiary, Water Treatment & Controls Company, sells, installs and services water and wastewater treatment equipment and related accessories to/commercial, industrial, and municipal customers located in the southern states.

### CORPORATE REORGANIZATION

The Parent Company reorganized its operations on May 1, 1995. All of the assets and liabilities of the Warrington Plant operating as a public water utility in Pensacola, Florida, were transferred to a new Florida corporation, Peoples Water Service Company of Florida, Inc., a wholly-owned subsidiary of the Parent Company.

Peoples Water Service Company of Maryland, Inc., a wholly-owned subsidiary of the Parent Company, provides management and administrative support services to the operating subsidiaries and divisions of the Parent, including Peoples Water Service Company of Florida, Inc.

The enclosed financial statements represent the statement of financial condition and the results of operations of Peoples Water Service Company of Florida, Inc.

**PARENT / AFFILIATE ORGANIZATION CHART**

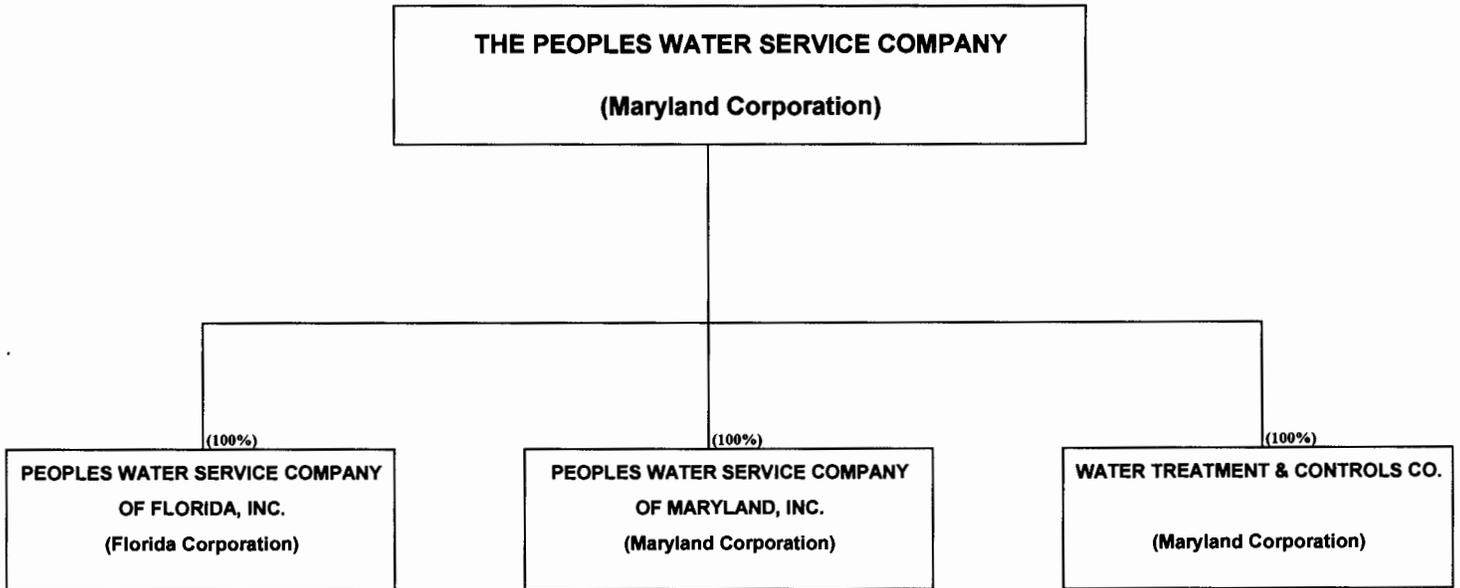
Current as of December 31, 2013

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

Organizational Chart is Attached as Page E-5 (b)

E-5 (a)

**THE PEOPLES WATER SERVICE COMPANY AND SUBSIDIARIES**  
**ORGANIZATIONAL CHART**



E-5 (b)

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Sherlock S. Gillet Jr.	President	30%	\$ None
Anthony A. Boehk	Secretary-Treasurer	30%	\$ None

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Sherlock S. Gillet Jr.	Director	1	\$ None
Anthony A. Boehk	Director	1	\$ None

**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)
Peoples Water Service Company of Maryland, Inc.	Management, Financial, Administrative, & Tax Support Services, etc.	\$ 550,459	409 Washington Ave Suite 310 Towson, Maryland 21204
Peoples Water Service Company of Maryland, Inc.	Consulting, Accounting, Computer & Support Services for Billing & Collection, etc.	\$ 174,015	409 Washington Ave Suite 310 Towson, Maryland 21204
Water Treatment & Controls Company	Equipment, Parts & Service	\$ 34,629	409 Washington Ave Suite 310 Towson, Maryland 21204

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Sherlock S. Gillet Jr.	President/Director		The Peoples Water Service Co. Towson, Maryland
Sherlock S. Gillet Jr.	President/Director		Water Treatment & Controls Co. Towson, Maryland
Sherlock S. Gillet Jr.	President/Director		Peoples Water Service Company of Maryland, Inc. Towson, Maryland
Anthony A. Boehk	Secretary-Treasurer/ Director		The Peoples Water Service Co. Towson, Maryland
Anthony A. Boehk	Secretary-Treasurer		Water Treatment & Controls Co. Towson, Maryland
Anthony A. Boehk	Secretary-Treasurer/ Director		Peoples Water Service Company of Maryland, Inc. Towson, Maryland







# **FINANCIAL SECTION**

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 13,789,440	\$ 13,983,488
108-110	Less: Accumulated Depreciation and Amortization	F-8	7,633,024	8,031,875
Net Plant			\$ 6,156,416	\$ 5,951,613
114-115	Utility Plant Acquisition adjustment (Net)	F-7	0	0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 6,156,416	\$ 5,951,613
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$	\$
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10		
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 214,701	\$ 254,610
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds		12,400	7,000
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	38,642	45,673
145	Accounts Receivable from Associated Companies	F-12	5,605	3,671
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies		54,903	55,695
161	Stores Expense			
162	Prepayments		29,104	20,871
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues		286,580	295,517
174	Miscellaneous Current and Accrued Assets	F-12	8,664	9,420
Total Current and Accrued Assets			\$ 650,599	\$ 692,457

\* Not Applicable for Class B Utilities

F-1(a)

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Miscellaneous Deferred Debits	F-14	41,279	46,005
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ align="right">41,279	\$ align="right">46,005
<b>TOTAL ASSETS AND OTHER DEBITS</b>			\$ align="right"> <u>6,848,294</u>	\$ align="right"> <u>6,690,075</u>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

F-1(b)

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 100	\$ 100
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		2,627,503	2,627,503
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	704,399	621,175
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 3,332,002	\$ 3,248,778
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
Total Long Term Debt			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		125,102	89,627
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		109,770	120,312
236	Accrued Taxes	W/S-3	108,034	116,722
237	Accrued Interest	F-19	1,273	1,107
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	17,175	17,420
Total Current & Accrued Liabilities			\$ 361,354	\$ 345,188

\* Not Applicable for Class B Utilities

F-2(a)

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ <u>0</u>	\$ <u>0</u>
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>0</u>	\$ <u>0</u>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 4,589,001	\$ 4,636,854
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	2,088,965	2,222,705
Total Net CIAC			\$ <u>2,500,036</u>	\$ <u>2,414,149</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 654,902	\$ 681,960
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ <u>654,902</u>	\$ <u>681,960</u>
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>6,848,294</u>	\$ <u>6,690,075</u>

F-2(b)

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 3,158,583	\$ 3,158,950
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 3,158,583	\$ 3,158,950
.401	Operating Expenses	F-3(b)	\$ 2,421,156	\$ 2,269,317
403	Depreciation Expense:	F-3(b)	\$ 479,808	\$ 489,592
	Less: Amortization of CIAC	F-22	132,319	133,740
Net Depreciation Expense			\$ 347,489	\$ 355,852
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	319,409	315,007
409	Current Income Taxes	W/S-3	22,237	61,377
410.1	Deferred Federal Income Taxes	W/S-3	4,356	23,103
410.1	Deferred State Income Taxes	W/S-3	746	3,955
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.1	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ 3,115,393	\$ 3,028,611
Net Utility Operating Income			\$ 43,190	\$ 130,339
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others		1,800	1,820
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 44,990	\$ 132,159

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

F-3(a)

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

<b>WATER SCHEDULE W-3 * (f)</b>	<b>WASTEWATER SCHEDULE S-3 * (g)</b>	<b>OTHER THAN REPORTING SYSTEMS (h)</b>
\$ <u>3,158,950</u>	\$ <u>0</u>	\$ _____
\$ <u>3,158,950</u>	\$ <u>0</u>	\$ <u>0</u>
\$ <u>2,269,317</u>	\$ <u>0</u>	\$ _____
<u>489,592</u>	<u>0</u>	_____
<u>133,740</u>	<u>0</u>	_____
\$ <u>355,852</u>	\$ <u>0</u>	\$ <u>0</u>
_____	<u>0</u>	_____
_____	<u>0</u>	_____
<u>315,007</u>	<u>0</u>	_____
<u>61,377</u>	<u>0</u>	_____
<u>23,103</u>	<u>0</u>	_____
<u>3,955</u>	<u>0</u>	_____
_____	<u>0</u>	_____
_____	<u>0</u>	_____
_____	<u>0</u>	_____
\$ <u>3,028,611</u>	\$ <u>0</u>	\$ <u>0</u>
\$ <u>130,339</u>	\$ <u>0</u>	\$ <u>0</u>
_____	<u>0</u>	_____
<u>1,820</u>	<u>0</u>	_____
_____	<u>0</u>	_____
_____	<u>0</u>	_____
\$ <u>132,159</u>	\$ <u>0</u>	\$ <u>0</u>

\* Total of Schedules W-3 / S-3 for all rate groups.

F-3(b)

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

**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)]			\$ 44,990	\$ 132,159
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		0	0
421	Nonutility Income		85,443	138,659
426	Miscellaneous Nonutility Expenses		0	(19,940)
Total Other Income and Deductions			\$ 85,443	\$ 118,719
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$	\$
409.2	Income Taxes		25,780	32,616
410.2	Provision for Deferred Income Taxes			
411.2	Provision for Deferred Income Taxes - Credit			
412.2	Investment Tax Credits - Net			
412.3	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			\$ 25,780	\$ 32,616
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 1,580	\$ 1,486
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$ 1,580	\$ 1,486
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.3	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			\$ 103,073	\$ 216,776

Explain Extraordinary Income:

---

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

**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	\$ 13,964,243	\$ 0
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>8,031,875</u>	<u>0</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>4,636,854</u>	<u>0</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>1,295,514</u>	\$ <u>0</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	2,222,705	0
Subtotal			\$ <u>3,518,219</u>	\$ <u>0</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
	Working Capital Allowance (3)		<u>513,587</u>	<u>0</u>
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
RATE BASE			\$ <u>4,031,806</u>	\$ <u>0</u>
NET UTILITY OPERATING INCOME			\$ <u>132,159</u>	\$ <u>0</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			3.28%	0.00%

**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)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 3,248,778	80.20%	9.67%	7.75%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	120,312	2.97%	6.00%	0.18%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	681,960	16.83%	0.00%	0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	<b>\$ 4,051,050</b>	<b>100.00%</b>		<b>7.93%</b>

(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>9.67%</u>
Commission order approving Return on Equity:	<u>PSC-10-0117-PAA-WU</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>N/A</u>
Commission order approving AFUDC rate:	<u>N/A</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: Peoples Water Service Company of Florida, Inc.

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 13,964,243	\$ 0	\$	\$ 13,964,243
102	Utility Plant Leased to Other				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	19,245			19,245
106	Completed Construction Not Classified				
	<b>Total Utility Plant</b>	<b>\$ 13,983,488</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 13,983,488</b>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	(f)
114	Acquisition Adjustment	\$	\$	\$	\$ 0
					0
					0
					0
					0
	<b>Total Plant Acquisition Adjustments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
115	Accumulated Amortization	\$	\$	\$	\$ 0
					0
					0
					0
	<b>Total Accumulated Amortization</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
	<b>Net Acquisition Adjustments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 7,633,024	\$ 0	\$ 0	\$ 7,633,024
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 489,592	\$ _____	\$ _____	\$ 489,592
Account 108.2 (2)	_____	_____	_____	_____
Account 108.3 (2)	_____	_____	_____	_____
Other Accounts (specify):	_____	_____	_____	_____
Salvage	_____	_____	_____	_____
Other Credits (Specify):	_____	_____	_____	_____
Total Credits	\$ 489,592	\$ 0	\$ 0	\$ 489,592
Debits during year:				
Book cost of plant retired	90,741	_____	_____	90,741
Cost of Removal	_____	_____	_____	_____
Other Debits (specify):	_____	_____	_____	_____
Total Debits	\$ 90,741	\$ 0	\$ 0	\$ 90,741
Balance end of year	\$ <u>8,031,875</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>8,031,875</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$ 0	\$ _____	\$ _____	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ _____	\$ _____	\$ _____	\$ 0
Other Accounts (specify):	_____	_____	_____	0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Other debits (specify):	_____	_____	_____	0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 0	\$ 0	\$ 0	\$ 0

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

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
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**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)
130155-WU Expense Incurred (b)	\$ 46,005	666	\$ 41,279
080695-WU Charged Off (e)			
Total	\$ 46,005		\$ 41,279

**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)
	\$	\$	\$	\$ 0
				0
				0
				0
Total Nonutility Property	\$ 0	\$ 0	\$ 0	\$ 0

**SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)**

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

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

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

**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): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ <u>0</u> _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____		\$ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
--

**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	\$ 45,673	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 45,673
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____		
_____		
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____		
_____		
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 45,673
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ _____	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	\$ 0	
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off	\$ 0	
Balance end of year		\$ 0
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 45,673</b>

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
--

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
PWS-Bastrop Accounts Receivable	\$ 390
PWS-Donaldsonville Accounts Receivable	3,281
Total	\$ <u>3,671</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	%	\$
	%	
	%	
	%	
	%	
	%	
	%	
	%	
	%	
	%	
Total		\$ <u>0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Miscellaneous Accounts Receivable	\$ 9,420
Total Miscellaneous Current and Accrued Liabilities	\$ <u>9,420</u>

**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): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
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**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)		
Legal	\$ 19,492	\$ 31,743
Accounting	18,912	1,148
Mailings, Customer Notice, etc.	2,875	13,114
<b>Total Deferred Rate Case Expense</b>	\$ <u>41,279</u>	\$ <u>46,005</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	\$ <u>0</u>	\$ <u>0</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>41,279</u>	\$ <u>46,005</u>



**STATEMENT OF RETAINED EARNINGS**

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 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	\$ 704,399
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits:	\$ 0
	Total Credits:	\$ 0
	Debits:	\$
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 216,776
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	300,000
	Total Dividends Declared	\$ 300,000
215	Year end Balance	\$ 621,175
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$ 0
	<b>Total Retained Earnings</b>	<b>\$ 621,175</b>
Notes to Statement of Retained Earnings:		



UTILITY NAME: Peoples Water Service Company of Florida, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
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**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):			\$ 0
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ 0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$ 0
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ 0

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$ 0
Total	\$ 0

**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 _____ _____ _____	\$ _____ _____ _____	_____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Account 237.1	\$ <u>0</u>		\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits _____ _____ _____	\$ 1,273 _____ _____	427 _____ _____	\$ 1,486 _____ _____	\$ 1,652 _____ _____	\$ 1,107 _____ _____
Total Account 237.2	\$ <u>1,273</u>		\$ <u>1,486</u>	\$ <u>1,652</u>	\$ <u>1,107</u>
Total Account 237 (1)	\$ <u>1,273</u>		\$ <u>1,486</u>	\$ <u>1,652</u>	\$ <u>1,107</u>
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 1,486		
Less Capitalized Interest Portion of AFUDC: _____ _____ _____		_____ _____ _____	_____ _____ _____		
Net Interest Expensed to Account No. 427 (2)			\$ <u>1,486</u>		

(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

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Accrued Expenses	\$ 17,420
Total Miscellaneous Current and Accrued Liabilities	\$ 17,420

**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)		
	\$		\$	\$	\$
Total	\$ 0		\$ 0	\$ 0	\$ 0

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

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

**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):  _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Regulatory Liabilities	\$ _____ =====	\$ _____ =====
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):  _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total Other Deferred Liabilities	\$ _____ =====	\$ _____ =====
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____ =====	\$ _____ =====

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	W & WW OTHER		TOTAL (e)
		WASTEWATER (S-7) (c)	THAN SYSTEM REPORTING (d)	
Balance first of year	\$ 4,589,001	\$ 0	\$	\$ 4,589,001
Add credits during year:	\$ 47,853	\$ 0	\$	\$ 47,853
Less debit charged during the year	\$ 0	\$ 0	\$	\$ 0
Total Contribution In Aid of Construction	\$ 4,636,854	\$ 0	\$ 0	\$ 4,636,854

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	W & WW OTHER		TOTAL (e)
		WASTEWATER (S-8(a)) (c)	THAN SYSTEM REPORTING (d)	
Balance first of year	\$ 2,088,965	\$ 0	\$ 0	\$ 2,088,965
Debits during the year:	\$ 133,740	\$ 0	\$	\$ 133,740
Credits during the year	\$ 0	\$ 0	\$	\$ 0
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 2,222,705	\$ 0	\$ 0	\$ 2,222,705

**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)	\$ 216,776
Reconciling items for the year:		
Taxable income not reported on books:		
Taxable CIAC		29,467
Deductions recorded on books not deducted for return:		
50% of Business Meals		201
Federal Income Tax		109,897
State Income Tax		11,154
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Depreciation		(24,053)
Loss on Asset		(9,970)
Current State Tax		(10,247)
Federal tax net income		\$ 323,225
Computation of Tax :	34% x \$323,225	\$ 109,897

# **WATER OPERATION SECTION**



UTILITY NAME: Peoples Water Service Company of Florida, Inc.

SYSTEM NAME / COUNTY : Escambia 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)	\$ 13,964,243
	<u>Less:</u> Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>8,031,875</u>
110	Accumulated Amortization	F-8	
271	Contributions in Aid of Construction	W-7	<u>4,636,854</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>1,295,514</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 2,222,705
Subtotal			\$ <u>3,518,219</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>513,587</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>4,031,806</u>
WATER OPERATING INCOME		W-3	\$ <u>132,159</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u><u>3.28%</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.

W-2  
GROUP \_\_\_\_\_

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

SYSTEM NAME / COUNTY : Escambia County

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 3,158,950
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 3,158,950
401	Operating Expenses	W-10(a)	\$ 2,269,317
403	Depreciation Expense	W-6(a)	489,592
	Less: Amortization of CIAC	W-8(a)	133,740
	Net Depreciation Expense		\$ 355,852
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		142,153
408.11	Property Taxes		112,439
408.12	Payroll Taxes		56,232
408.13	Other Taxes and Licenses		4,183
408	Total Taxes Other Than Income		\$ 315,007
409.1	Income Taxes		61,377
410.10	Deferred Federal Income Taxes		23,103
410.11	Deferred State Income Taxes		3,955
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		
	Utility Operating Expenses		\$ 3,028,611
	Utility Operating Income		\$ 130,339
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		1,820
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 132,159

W-3  
GROUP \_\_\_\_\_

UTILITY NAME:

Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY :

Escambia County

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e) (1)	CURRENT YEAR (f)
301	Organization	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises	_____	_____	_____	_____
303	Land and Land Rights	104,055	_____	_____	104,055
304	Structures and Improvements	432,567	_____	_____	432,567
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____
307	Wells and Springs	576,288	_____	_____	576,288
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____
311	Pumping Equipment	1,090,660	57,551	15,180	1,133,031
320	Water Treatment Equipment	636,491	_____	_____	636,491
330	Distribution Reservoirs and Standpipes	1,217,575	_____	_____	1,217,575
331	Transmission and Distribution Mains	4,387,155	89,325	32,749	4,443,731
333	Services	2,026,907	65,592	_____	2,092,499
334	Meters and Meter Installations	1,856,237	1,053	9,289	1,848,001
335	Hydrants	759,548	_____	_____	759,548
336	Backflow Prevention Devices	15,854	_____	_____	15,854
339	Other Plant Miscellaneous Equipment	678	_____	_____	678
340	Office Furniture and Equipment	112,841	5,235	_____	118,076
341	Transportation Equipment	241,258	56,329	22,555	275,032
342	Stores Equipment	2,798	_____	_____	2,798
343	Tools, Shop and Garage Equipment	7,489	_____	1,398	6,091
344	Laboratory Equipment	_____	_____	_____	_____
345	Power Operated Equipment	255,210	29,611	7,329	277,492
346	Communication Equipment	25,870	807	2,241	24,436
347	Miscellaneous Equipment	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____
<b>TOTAL WATER PLANT</b>		<b>\$ 13,749,481</b>	<b>\$ 305,503</b>	<b>\$ 90,741</b>	<b>\$ 13,964,243</b>

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

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME:

Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY :

Escambia 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	\$ _____	\$ _____	_____	_____	_____	_____
302	Franchises	_____	_____	_____	_____	_____	_____
303	Land and Land Rights	104,055	_____	23,445	_____	_____	80,610
304	Structures and Improvements	432,567	_____	4,527	52,994	165,029	210,017
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____	_____	_____
307	Wells and Springs	576,288	_____	576,288	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____	_____	_____
311	Pumping Equipment	1,133,031	_____	1,133,031	_____	_____	_____
320	Water Treatment Equipment	636,491	_____	_____	636,491	_____	_____
330	Distribution Reservoirs and Standpipes	1,217,575	_____	_____	_____	1,217,575	_____
331	Transmission and Distribution Mains	4,443,731	_____	_____	_____	4,443,731	_____
333	Services	2,092,499	_____	_____	_____	2,092,499	_____
334	Meters and Meter Installations	1,848,001	_____	_____	_____	1,848,001	_____
335	Hydrants	759,548	_____	_____	_____	759,548	_____
336	Backflow Prevention Devices	15,854	_____	_____	_____	15,854	_____
339	Other Plant Miscellaneous Equipment	678	678	_____	_____	_____	_____
340	Office Furniture and Equipment	118,076	_____	_____	_____	_____	118,076
341	Transportation Equipment	275,032	_____	_____	_____	_____	275,032
342	Stores Equipment	2,798	_____	_____	_____	_____	2,798
343	Tools, Shop and Garage Equipment	6,091	_____	_____	_____	_____	6,091
344	Laboratory Equipment	_____	_____	_____	_____	_____	_____
345	Power Operated Equipment	277,492	_____	_____	_____	_____	277,492
346	Communication Equipment	24,436	_____	_____	_____	_____	24,436
347	Miscellaneous Equipment	0	_____	_____	_____	_____	0
348	Other Tangible Plant	0	_____	_____	_____	_____	0
<b>TOTAL WATER PLANT</b>		<b>\$ 13,964,243</b>	<b>\$ 678</b>	<b>\$ 1,737,291</b>	<b>\$ 689,485</b>	<b>\$ 10,542,237</b>	<b>\$ 994,552</b>

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY : Escambia 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)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
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	6		16.67%
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			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *			None	

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

W-5  
GROUP \_\_\_\_\_

UTILITY NAME:

Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY :

Escambia 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)
304	Structures and Improvements	\$ 284,083	\$ 12,216		\$ 12,216
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	554,883	19,190		19,190
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	0			0
311	Pumping Equipment	636,384	55,593		55,593
320	Water Treatment Equipment	586,642	28,960		28,960
330	Distribution Reservoirs and Standpipes	546,132	32,875		32,875
331	Transmission and Distribution Mains	2,185,810	102,880		102,880
333	Services	1,494,404	51,493		51,493
334	Meters and Meter Installations	694,787	92,606		92,606
335	Hydrants	360,050	16,862		16,862
336	Backflow Prevention Devices	9,104	1,057		1,057
339	Other Plant Miscellaneous Equipment	678			0
340	Office Furniture and Equipment	55,054	7,701		7,701
341	Transportation Equipment	140,327	43,033		43,033
342	Stores Equipment	2,798			0
343	Tools, Shop and Garage Equipment	5,464	424		424
344	Laboratory Equipment	0			0
345	Power Operated Equipment	64,641	22,187		22,187
346	Communication Equipment	11,783	2,515		2,515
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 7,633,024</b>	<b>489,592</b>	<b>0</b>	<b>489,592</b>

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

W-6(a)  
GROUP \_\_\_\_\_

UTILITY NAME:

Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**

December 31, 2013

SYSTEM NAME / COUNTY :

Escambia 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-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 296,299
305	Collecting and Impounding Reservoirs					0
306	Lake, River and Other Intakes					0
307	Wells and Springs					574,073
308	Infiltration Galleries and Tunnels					0
309	Supply Mains					0
310	Power Generation Equipment					0
311	Pumping Equipment	15,180			15,180	676,797
320	Water Treatment Equipment				0	615,602
330	Distribution Reservoirs and Standpipes					579,007
331	Transmission and Distribution Mains	32,749			32,749	2,255,941
333	Services					1,545,897
334	Meters and Meter Installations	9,289			9,289	778,104
335	Hydrants					376,912
336	Backflow Prevention Devices					10,161
339	Other Plant Miscellaneous Equipment					678
340	Office Furniture and Equipment				0	62,755
341	Transportation Equipment	22,555			22,555	160,805
342	Stores Equipment					2,798
343	Tools, Shop and Garage Equipment	1,398			1,398	4,490
344	Laboratory Equipment					0
345	Power Operated Equipment	7,329			7,329	79,499
346	Communication Equipment	2,241			2,241	12,057
347	Miscellaneous Equipment					0
348	Other Tangible Plant					0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 90,741</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 90,741</b>	<b>\$ 8,031,875</b>

W-6(b)  
GROUP \_\_\_\_\_



UTILITY NAME:

Peoples Water Service Company of Florida, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
--

SYSTEM NAME / COUNTY :

Escambia 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)
5/8"	48	\$ 901.23	\$ 43,259
1"	1	1,005.00	1,005
1 1/2"	1	3,589.00	3,589
Total Credits			\$ <u>47,853</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ <u>2,088,965</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>133,740</u>
Other debits (specify):	
Total debits	\$ <u>133,740</u>
Credits during the year (specify):	
	\$ <u>0</u>
Total credits	\$ <u>0</u>
Balance end of year	\$ <u><u>2,222,705</u></u>

W-8(a)  
GROUP \_\_\_\_\_

UTILITY NAME:

Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY :

Escambia 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)
		\$ _____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
Total Credits		\$ _____ 0

W-8(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

Peoples Water Service Company of Florida, Inc.

<b>YEAR OF REPORT</b> December 31, 2013
--

SYSTEM NAME / COUNTY :

Escambia 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	0	0	\$ 0
461.1	Metered Water Revenue: Sales to Residential Customers	8,370	8,482	1,931,982
461.2	Sales to Commercial Customers	452	455	293,661
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities	40	42	105,567
461.5	Sales Multiple Family Dwellings	2,799	2,813	678,237
Total Metered Sales		11,661	11,792	\$ 3,009,447
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection	37	37	0
Total Fire Protection Revenue		37	37	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers	68	77	11,120
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		11,766	11,906	\$ 3,020,567
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues/ Reconnects \$124,373 + Backflows \$14,010			138,383
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 138,383
Total Water Operating Revenues				\$ 3,158,950

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

W-9  
GROUP \_\_\_\_\_

UTILITY NAME:

Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY :

Escambia County

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

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	\$ 729,729	41,389	2,190
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	193,639		
610	Purchased Water			
615	Purchased Power	137,066	137,066	
616	Fuel for Power Production	10,463	10,463	
618	Chemicals	44,044		
620	Materials and Supplies	120,312	715	10,119
631	Contractual Services-Engineering			
632	Contractual Services - Accounting	4,110		
633	Contractual Services - Legal	1,024		
634	Contractual Services - Mgt. Fees	550,459		
635	Contractual Services - Testing	22,189		
636	Contractual Services - Other	206,761		258
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expenses	52,277		
656	Insurance - Vehicle	28,663		
657	Insurance - General Liability	43,497		
658	Insurance - Workman's Comp.	15,820		
659	Insurance - Other	19,271		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	41,279		
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	13,433		
675	Miscellaneous Expenses	35,281		
<b>Total Water Utility Expenses</b>		<b>\$ 2,269,317</b>	<b>\$ 189,633</b>	<b>\$ 12,567</b>

W-10(a)  
GROUP \_\_\_\_\_

UTILITY NAME:

Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY :

Escambia County

**WATER UTILITY 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)
\$ 19,107	19,264	67,685	167,812	412,282	
					193,639
44,044					
0	8,939	8,096	79,309	13,134	
					4,110
					1,024
					550,459
22,189					
		2,749	24,817	178,937	
					52,277
					28,663
					43,497
					15,820
					19,271
					41,279
				13,433	
					35,281
\$ 85,340	\$ 28,203	\$ 78,530	\$ 271,938	\$ 617,786	\$ 985,320

W-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY :

Escambia County

**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	63,382	7,644	55,738	44,774
February	0	57,029	4,069	52,960	53,109
March	0	65,627	7,026	58,601	48,417
April	0	66,673	8,711	57,962	48,732
May	0	77,073	9,077	67,996	60,028
June	0	74,803	8,775	66,028	59,465
July	0	69,887	6,220	63,667	57,475
August	0	69,164	5,812	63,352	57,702
September	0	70,288	3,782	66,506	57,866
October	0	68,767	4,936	63,831	57,144
November	0	62,880	4,937	57,943	52,133
December	0	65,112	4,272	60,840	53,864
Total for Year	0	810,685	75,261	735,424	650,709

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:

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

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

W-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY : Escambia County

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

See Detail W-12 (b) through W-12 (f)

W-12 (a)  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY : WELL SITE No. 3 Escambia County

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>1,440,000 GPD</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>Wellhead</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>Primary Treatment and Corrosion Control</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon):	<u>25.0 - 33.5 PPM</u> Manufacturer: <u>Cheney Lime &amp; Cement Company</u>
<b>FILTRATION</b>	
Type and size of area:	<u>Granular Activated Carbon and 12 ft x 12.75 ft Area</u>
Pressure (in square feet):	<u>0.868 lb/Sq Ft</u> Manufacturer: <u>Calgon Carbon Corporation</u>
Gravity (in GPM/square feet):	<u>N/A</u> Manufacturer: <u>N/A</u>

W-12 (b)  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

SYSTEM NAME / COUNTY : WELL SITE No. 4 Escambia County

**YEAR OF REPORT**  
December 31, 2013

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>1,440,000 GPD</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>Wellhead</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>Primary Treatment and Corrosion Control</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): <u>25.0 - 33.5 PPM</u>	Manufacturer: <u>Cheney Lime &amp; Cement Company</u>
<b>FILTRATION</b>	
Type and size of area: <u>N/A</u>	
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>

W-12 (c)  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY : WELL SITE No. 5 Escambia County

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>1,440,000 GPD</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>Wellhead</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>Primary Treatment and Corrosion Control</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): <u>25.0 - 33.5 PPM</u>	Manufacturer: <u>Cheney Lime &amp; Cement Company</u>
<b>FILTRATION</b>	
Type and size of area: <u>Granular Activated Carbon and 10 ft x 12.75 ft Area</u>	
Pressure (in square feet): <u>0.868 lb/Sq Ft</u>	Manufacturer: <u>Calgon Carbon Corporation</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

W-12 (d)  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

SYSTEM NAME / COUNTY : WELL SITE No. 8 Escambia County

**YEAR OF REPORT**  
December 31, 2013

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>1,036,800 GPD</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>Wellhead</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>Primary Treatment and Corrosion Control</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): <u>25.0 - 33.5 PPM</u>	Manufacturer: <u>Cheney Lime &amp; Cement Company</u>
<b>FILTRATION</b>	
Type and size of area: <u>N/A</u>	
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>

W-12 (e)  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2013

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

SYSTEM NAME / COUNTY : WELL SITE No. 9 Escambia County

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>1,440,000 GPD</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>Wellhead</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>Primary Treatment and Corrosion Control</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): <u>25.0 - 33.5 PPM</u>	Manufacturer: <u>Cheney Lime &amp; Cement Company</u>
<b>FILTRATION</b>	
Type and size of area: <u>N/A</u>	
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>

W-12 (f)  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY Escambia County

**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		
5/8"	Displacement	1.0	8,852	8,852
3/4"	Displacement	1.5		
1"	Displacement	2.5	337	843
1 1/2"	Displacement or Turbine	5.0	112	560
2"	Displacement, Compound or Turbine	8.0	43	344
3"	Displacement	15.0	7	105
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	16	400
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	32	1,600
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0	6	540
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>13,244</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:

$$650,709 \text{ GAL Sold} / 365 \text{ Days} / 350 \text{ GPD} = \frac{5,094}{ERC}$$

W-13  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME:

Peoples Water Service Company of Florida, Inc.

**YEAR OF REPORT**  
December 31, 2013

SYSTEM NAME / COUNTY :

Escambia County

**OTHER WATER SYSTEM INFORMATION**

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

- 1. Present ERCs \* the system can efficiently serve. 19,419 \* Based on NWFWD max gal/day
- 2. Maximum number of ERCs \* which can be served. 19,419
- 3. Present system connection capacity (in ERCs \*) using existing lines. 15,000 (guesstimate)
- 4. Future connection capacity (in ERCs \*) upon service area buildout. 25,000 (guesstimate)
- 5. Estimated annual increase in ERCs \*. 200 (guesstimate)
- 6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? ISO Minimum
- 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:  

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- 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 # 1170527
- 12. Water Management District Consumptive Use Permit # 830018
  - 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 \_\_\_\_\_  
SYSTEM \_\_\_\_\_

# **WASTEWATER OPERATION SECTION**

**This section is Not Applicable to our Corporation**