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**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

OF

WU930-12-AR  
Arnaldo Barros  
Arma Water Service, LLC  
900 Washington Street  
Hollywood, FL 33019-1922

Submitted To The

**STATE OF FLORIDA**



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
13 MAR 25 AM 9:11  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2012**

## 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 the 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". (Rule 25-30.116, Florida Administrative Code)

**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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YE 12-31-2012

REPORT OF  
ARMA WATER SERVICE, LLC

(EXACT NAME OF UTILITY)

<u>PO Box 85277</u> <u>HALLANDALE, FL 33008</u>	<u>900 WASHINGTON ST</u> <u>HOLLYWOOD, FL 33019</u>	<u>BROWARD</u>
Mailing Address	Street Address	County

Telephone Number 646-765-9054 Date Utility First Organized OCT 15, 2010

Fax Number 954-922-5540 E-mail Address ATO262W47@AOL.COM

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

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

Individual  Sub Chapter S Corporation  1120 Corporation  Partnership

Name, Address and Phone where records are located: 900 WASHINGTON ST, HOLLYWOOD, FL 33019  
646-765-9054

Name of subdivisions where services are provided: LEIGHTON ESTATES

CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>MARIA BARROS</u>		<u>900 WASHINGTON ST</u> <u>HOLLYWOOD, FL 33019</u>	
Person who prepared this report: <u>ROBERT F. DODRILL SR</u>	<u>REGULATORY CONSULTANT</u>	<u>2307 ANHARST AVE</u> <u>ORLANDO, FL 32804</u>	
Officers and Managers: <u>MARIA BARROS</u>			\$ -0-
<u>ARNALDO BARROS</u>			\$ -0-
			\$
			\$
			\$
			\$

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>MARIA BARROS</u>	<u>50%</u>	<u>900 WASHINGTON ST</u> <u>HOLLYWOOD, FL 33019</u>	\$ -0-
<u>ARNALDO BARROS</u>	<u>50%</u>	<u>"</u>	\$ -0-
			\$
			\$
			\$
			\$

ARMA WATER SERVICE, LLC

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2012

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	\$ 359,065	\$ 355,780
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>6,722</u>	<u>4,256</u>
Net Utility Plant _____		\$ <u>352,343</u>	\$ <u>351,524</u>
Cash _____		<u>-0-</u>	<u>-0-</u>
Customer Accounts Receivable (141) _____		<u>2,484</u>	<u>2,484</u>
Other Assets (Specify): _____			
_____			
_____			
<b>Total Assets</b> _____		\$ <u>354,827</u>	\$ <u>354,008</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) _____	F-6	<u>100</u>	<u>100</u>
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____		<u>340,753</u>	<u>328,927</u>
Retained Earnings (215) _____	F-6	<u>( 33,189 )</u>	<u>( 20,569 )</u>
Proprietary Capital (Proprietary and Partnership only) (218) _____	F-6		
<b>Total Capital</b> _____		\$ <u>307,664</u>	\$ <u>308,458</u>
Long Term Debt (224) _____	F-6	\$ _____	\$ _____
Accounts Payable (231) _____			
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		<u>1,102</u>	<u>1,138</u>
Other Liabilities (Specify) _____			
_____			
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>46,061</u>	<u>44,412</u>
<b>Total Liabilities and Capital</b> _____		\$ <u>354,827</u>	\$ <u>354,008</u>

ARMA WATER SERVICE, LLC

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2012

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 14,892	\$ _____	\$ _____	\$ 14,892
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ 14,892	\$ _____	\$ _____	\$ 14,892
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 23,958	\$ _____	\$ _____	\$ 23,958
Depreciation Expense _____	F-5	2,853	_____	_____	2,853
CIAC Amortization Expense _____	F-8	( 401)	_____	_____	( 401)
Taxes Other Than Income _____	F-7	1,102	_____	_____	1,102
Income Taxes _____	F-7	-	_____	_____	-
Total Operating Expense		\$ 27,512	_____	_____	\$ 27,512
Net Operating Income (Loss)		\$ (12,620)	\$ _____	\$ _____	\$ (12,620)
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ (12,620)	\$ _____	\$ _____	\$ (12,620)

ARMA WATER SERVICE, LLC

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2012

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>359,065</u>	\$ _____	\$ _____	\$ <u>359,065</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>359,065</u>	\$ _____	\$ _____	\$ <u>359,065</u>

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ <u>4,256</u>	\$ <u>N/A</u>	\$ <u>N/A</u>	\$ <u>4,256</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>2,853</u>	\$ _____	\$ _____	\$ <u>2,853</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>2,853</u>	\$ _____	\$ _____	\$ <u>2,853</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ <u>387</u>	\$ _____	\$ _____	\$ <u>387</u>
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ <u>387</u>	\$ _____	\$ _____	\$ <u>387</u>
Balance End of Year _____	\$ <u>6,722</u>	\$ _____	\$ _____	\$ <u>6,722</u>

UTILITY NAME: . ARMA WATER SERVICE, LLC

YEAR OF REPORT  
DECEMBER 31, 2012

**CAPITAL STOCK ( 201 - 204 )**

	Common Stock	Preferred Stock
Par or stated value per share _____	<u>1.00</u>	_____
Shares authorized _____	<u>100</u>	_____
Shares issued and outstanding _____	<u>100</u>	_____
Total par value of stock issued _____	<u>100</u>	_____
Dividends declared per share for year _____	<u>-0-</u>	_____

**RETAINED EARNINGS ( 215 )**

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <u>( 20,569 )</u>
Changes during the year (Specify): <u>2012 NOL</u>	_____	<u>( 12,620 )</u>
Balance end of year _____	\$ _____	\$ <u>( 33,189 )</u>

**PROPRIETARY CAPITAL ( 218 )**

	Proprietor Or Partner	Partner
Balance first of year _____ <u>N/A</u>	\$ _____	\$ _____
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	
_____ <u>N/A</u>	_____	_____	\$ _____
Total _____	_____	_____	\$ _____

ARMA WATER SERVICE, LLC

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2012

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	432	_____	_____	432
Regulatory assessment fee _____	670	_____	_____	670
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ 1,102	\$ _____	\$ _____	\$ 1,102

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
SECO	\$ 1,522	\$ _____	PURCHASED POWER
UTILITY BILLING GROUP	\$ 4,441	\$ _____	BILLING/CUST/OP. RECORDS
INSURANCE - HESS	\$ 8,119	\$ _____	LIABILITY INSURANCE
PRO-TRI	\$ 2,621	\$ _____	OPERATOR SERVICES
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

ARMA WATER SERVICE, LLC

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2012

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 45,000	\$ _____	\$ 45,000
2) Add credits during year _____	\$ 2,050	\$ _____	\$ 2,050
3) Total _____	47,050	_____	47,050
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	989	_____	989
7) Net CIAC _____	\$ 46,061	\$ _____	\$ 46,061

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
CUSTOMER HOOK UPS	CASH	2,050	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____	_____	\$ 2,050	\$ _____
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	
CUSTOMER ADDITIONS	4	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____		\$ 2,050	\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ 588	\$ _____	\$ 588
Add Debits During Year: _____	401	_____	401
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ 989	\$ _____	\$ 989

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

UTILITY NAME: ARMA WATER SERVICE, LLC

YEAR OF REPORT  
DECEMBER 31, 2012

**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	<u>N/A</u>	_____ %	_____ %	<u>N/A</u> %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	<u>0.00</u> %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
<b>Total</b>	\$ _____	<u>100.00</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:	<u>N/A</u> %
Commission Order Number approving AFUDC rate:	_____

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

UTILITY NAME: ARMA WATER SERVICE, LLC

YEAR OF REPORT  
DECEMBER 31, 2012

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	<i>N/A</i>	_____	_____	<i>N/A</i>
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
<b>Total</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

*N/A*



ARMA WATER SERVICE, LLC

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2012

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ 6,200	\$	\$	\$ 6,200
302	Franchises				
303	Land and Land Rights	30,000			30,000
304	Structures and Improvements	12,600			12,600
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	24,700			24,700
308	Infiltration Galleries and Tunnels				
309	Supply Mains	6,300			6,300
310	Power Generation Equipment				
311	Pumping Equipment	19,800			19,800
320	Water Treatment Equipment	36,480			36,480
330	Distribution Reservoirs and Standpipes	2,400			2,400
331	Transmission and Distribution Lines	196,500			196,500
333	Services	12,200	2,211		14,411
334	Meters and Meter Installations	4,600	1,461	387	5,674
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment	1,800			1,800
340	Office Furniture and Equipment	2,200			2,200
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	\$ 355,780	\$ 3,672	\$ 387	\$ 359,065

UTILITY NAME: ARMA WATER SERVICE, LLC

YEAR OF REPORT  
DECEMBER 31, 2012

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)
301	<b>ORGANIZATION COSTS</b>							
304	Structures and Improvements	28	<del>3.91</del> %	3.91%	\$ 168	\$	\$ 112	\$ 280
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	<del>3.70</del> %	3.70%	342		228	570
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	22	<del>3.15</del> %	3.13%	74		49	123
310	Power Generating Equipment		%	%				
311	Pumping Equipment	15	<del>6.67</del> %	6.67%	495		330	825
320	Water Treatment Equipment	17	<del>5.88</del> %	5.88%	804		536	1,340
330	Distribution Reservoirs & Standpipes	30	<del>3.33</del> %	3.33%	30		20	50
331	Trans. & Dist. Mains	28	<del>2.63</del> %	2.63%	1,938		1,292	3,230
333	Services	35	<del>2.86</del> %	2.86%	131		95	226
334	Meter & Meter Installations	17	<del>5.88</del> %	5.88%	102	387	76	(209)
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	20	%	5.00%	34		23	57
340	Office Furniture and Equipment	6	%	16.67%	138		92	230
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 4,256	\$ 387	\$ 2,853	\$ 6,722 *

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

ARMA WATER SERVICE, LLC

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2012

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
604	Employee Pensions and Benefits	_____
610	Purchased Water	_____
615	Purchased Power	<u>1,522</u>
616	Fuel for Power Production	_____
618	Chemicals	_____
620	Materials and Supplies	_____
630	Contractual Services:	
	Billing	<u>4,441</u>
	Professional	<u>1,125</u>
	Testing	_____
	Other	<u>6,691</u>
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	<u>9,861</u>
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	<u>318</u>
	Total Water Operation And Maintenance Expense	\$ <u>23,958</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)	
Residential Service					
5/8"	D	1.0	<u>45</u>	<u>49</u>	<u>49</u>
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			<u>45</u>	<u>49</u>	<u>49</u>
Total					

UTILITY NAME: ARMA WATER SERVICE, LLC  
 SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
 DECEMBER 31, 2012

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January		213.2			186.3
February		188.8			167.0
March		176.2			158.7
April		176.4			156.2
May		229.6			182.6
June		200.1			150.6
July		220.7			176.5
August		210.7			176.1
September		205.7			169.7
October		220.4			186.1
November		211.7			190.1
December		205.4			182.7
Total for Year		2,458.9			2,082.6

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	4"	4,000			4,000
PVC	2"	3,000			3,000

UTILITY NAME: ARMA WATER SERVICE, LLC

YEAR OF REPORT  
DECEMBER 31, 2012

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

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	<u>IRON</u>	_____	_____	_____
Depth of Wells _____	<u>UNKNOWN</u>	_____	_____	_____
Diameters of Wells _____	<u>6"</u>	_____	_____	_____
Pump - GPM _____	<u>90</u>	_____	_____	_____
Motor - HP _____	<u>10 HP</u>	_____	_____	_____
Motor Type * _____	<u>FRANKLIN</u>	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	<u>N/A</u>	_____	_____	_____
* Submersible, centrifugal, etc.	<u>SUBMERSIBLE</u>	_____	_____	_____

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>STEEL</u>	_____	_____	_____
Capacity of Tank _____	<u>5,000</u>	_____	_____	_____
Ground or Elevated _____	<u>GROUND</u>	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	<u>N/A</u> *	_____	_____	_____
Type _____	<u> </u>	_____	_____	_____
Rated Horsepower _____	<u>N/A</u>	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	* <u>INFO NOT</u>	_____	_____	_____
Type _____	<u>AVAILABLE</u>	_____	_____	_____
Capacity in GPM _____	<u>THIS YEAR</u>	_____	_____	_____
Average Number of Hours Operated Per Day _____	<u>"</u>	_____	_____	_____
Auxiliary Power _____	<u>"</u>	_____	_____	_____

ARMA WATER SERVICE, LLC

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2012

SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day _____	58,000	_____	_____
Type of Source _____	GROUND	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	LIG	CHLORINATION	_____
Make _____		CHEM - TECH	_____
Permitted Capacity (GPD) _____		UNKNOWN THIS	_____
High service pumping _____		YEAR	_____
Gallons per minute _____			_____
Reverse Osmosis _____		N/A	_____
Lime Treatment _____			_____
Unit Rating _____			_____
Filtration _____			_____
Pressure Sq. Ft. _____			_____
Gravity GPD/Sq.Ft. _____		N/A	_____
Disinfection _____			_____
Chlorinator _____		CHEM TECH	_____
Ozone _____		N/A	_____
Other _____		..	_____
Auxiliary Power _____		N/A	_____

ARMA WATER SERVICE, LLC

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2012

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. 94
2. Maximum number of ERCs \* which can be served. 94
3. Present system connection capacity (in ERCs \*) using existing lines. 46
4. Future connection capacity (in ERCs \*) upon service area buildout. 94
5. Estimated annual increase in ERCs \*. 0-2
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? -
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. NONE
9. When did the company last file a capacity analysis report with the DEP? UNKNOWN THIS YEAR
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. N/A
  - 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. N/A
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # WD-42-0246114-002
12. Water Management District Consumptive Use Permit # INFO NOT AVAIL THIS YEAR
  - 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 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 SFR customers for the same period and divide the result by 365 days.  
 (b) If no historical flow data are available use:  
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000) / 365\ days / 350\ gallons\ per\ day).$

YEAR OF REPORT  
DECEMBER 31, 2013

UTILITY NAME

WASTEWATER UTILITY PLANT ACCOUNTS

Current Year (f)	Reference (e)	Additions (d)	Previous Year (c)	Account Name (b)	Code (a)
				Organic	101
				Plant	102
				Land	103
				Buildings and Improvements	104
				Power Generation Equipment	105
				Collection Sumps - Gravity	106
				Special Collection Sumps	107
				Services to Customers	108
				Flow Measuring Equipment	109
				Flow Measuring Structures	110
				Receiving Works	111
				Pumping Equipment	112
				Treatment and Disposal Equipment	113
				Grid Sumps	114
				Outlet Sumps Lines	115
				Other Plant and Machinery	116
				Equipment	117
				Other Furniture and Equipment	118
				Transportation Equipment	119
				Other Equipment	120
				Tools, Shop and Equipment	121
				Equipment	122
				Laboratory Equipment	123
				Power Operated Equipment	124
				Communication Equipment	125
				Maintenance Equipment	126
				Other Temporary Plant	127
				Low Wastewater Plant	128

# WASTEWATER OPERATING SECTION

ARMA IS A WATER ONLY UTILITY

This amount should be in arrears

UTILITY NAME: ARMA WATER SERVICE, LLC

YEAR OF REPORT  
DECEMBER 31, 2012

# 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.    2.    3.    4.   *[Signature]* \*

(signature of Chief Executive Officer of the utility)

Date: 3-11-2013

1.    2.    3.    4.   \_\_\_\_\_ \*

(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**

ARMA WATER SERVICE, LLC **Class C**

Company: \_\_\_\_\_

For the Year Ended December 31, 2012

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>14,892</u>	\$ <u>14,892</u>	\$ <u>-0-</u>
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Water Operating Revenue</b>	<b>\$ <u>14,892</u></b>	<b>\$ <u>14,892</u></b>	<b>\$ <u>-0-</u></b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$ <u>14,892</u></b>	<b>\$ <u>14,892</u></b>	<b>\$ <u>-0-</u></b>

Explanations:

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).