CLASS "A" OR "B"

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

ANNUAL REPORT

SU915-17-AR WU920-17-AR OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

Ni Florida, LLC

Exact Legal Name of Respondent

104S & 388W

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2017

DIVISION OF ACCOUNTING & FINANC

2018 APR 11 AM 8: 21

Form PSC/ECR 003-W (Rev. 12/99)

GENERAL INSTRUCTIONS

- 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.
- 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.
- 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 Economic Regulation 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

The fourth copy should be retained by the utility.

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EXECUTIVE

SUMMARY

Ni Florida, LLC

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief: YES The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. 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 The annual report fairly represents the financial condition and results of operations of the х 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 (Signature of Chief Executive Officer of the utility) * (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, 2017

Ni Florida, LLC			County:	
NI FIORIDA, EEC	(Exact Name of	Utility)		
	mailing address of the utility fo	or which normal corresp	ondence should be sent:	
Elgin, SC 29	creek Farms Rd			
Eigii, SC 2	7043			
Telephone:	(803) 251-9327		-	
E Mail Address:	mdaday@niamerica.c	om_		
WEB Site:	www.niamerica.com			
Sunshine State One-	Call of Florida, Inc. Member N	umber	HUI891 & TV1036	
Name and address of	f person to whom corresponden	ace concerning this repo	ort should be addressed:	
Mark S. Dao				
	creek Farms Rd			
Elgin, SC 2	9045			
Telephone:	(803) 995-5054			
	ss of where the utility's books a	and records are located:		
Elgin, SC 2	creek Farms Rd			
Eigni, 3C 2	7043			
Telephone:	(803) 995-5068			
I ist below any group	ps auditing or reviewing the rec	ords and operations		
Elliott Davis Decosi		ords and operations.		
P.O. Box 6286				
Greenville, SC 2960)6-6286			
Date of original orga	anization of the utility:	11/16/07		
Charletha announcia	en broningen ameler, af the octility	as filad with the Interne	J Bayanya Samina	
Check the appropria	te business entity of the utility	as filed with the Interna	ii Revenue Service	
Individ	lual Partnership	Sub S Corporation	1120 Corporation	
List below every cor	poration or person owning or h	nolding directly or indir	ectly 5% or more of the voting securities	
of the utility:				
		Name		Percent Ownership
1.	Ni Pacolet Milliken Utilities,			100%
2.				
3.				
4.				
5.				
6. 7.				
8.				
9.				
10.				

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

THE FLORIDA PUBLIC SERVICE COMMISSION					
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC		
Ralph H. Walker	President	Ni Pacolet Milliken Utilities	All company matters Engineering/Operational		
Bryan D. Stone	Vice President	Ni Pacolet Milliken Utilities	Matters		
Mark S. Daday	VP, CFO & Secretary	Ni Pacolet Milliken Utilities	Accounting/Finance		
		_			
		1	-		
		1	 		
	+				

⁽¹⁾ Also list appropriate legal counsel, accountants and others who may not be on general payroll.

⁽²⁾ Provide individual telephone numbers if the person is not normally reached at the company.

⁽³⁾ Name of company employed by, if not on general payroll.

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

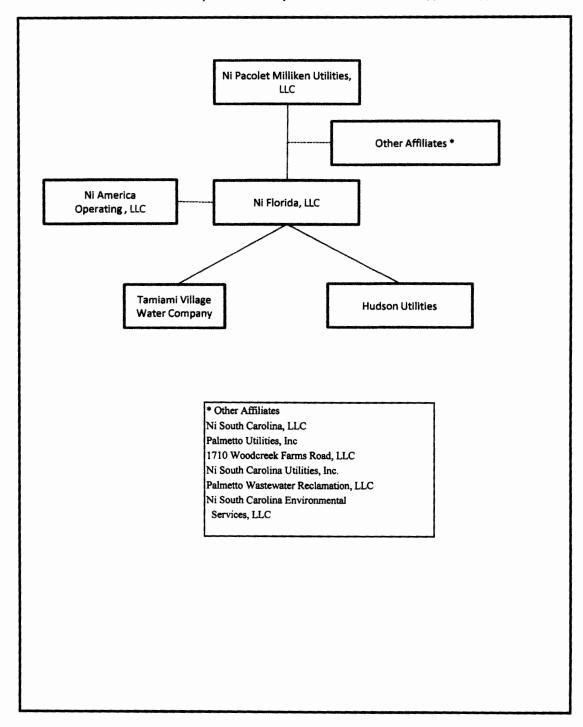
- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.
- A. Ni Florida, LLC, a Delaware Corporation, was incorporated in 2007. The Company purchased the assets of Hudson Utilities, Inc. on May 5, 2008 and Tamiami Village Water Company on September 5, 2008. Ni Pacolet Milliken Utilities, LLC purchased Ni Florida, LLC on August 8, 2015. The company provides sewage collection service in Pasco County and water distribution service in Lee County.
- B. Water distribution (Tamiami Village Water Company) water is purchased from Lee County. Sewage collection (Hudson Utilities) Sewage treatment is purchased from Pasco County.
- C. To provide water distribution and wastewater collection throughout the company's service areas and to earn a fair rate of return for the Company's owners.
- D. Tamiami Village Water Company -- water distribution Hudson Utilities -- sewage collection
- E. The Company expects to add less than 50 new connections annually.
- F. None

PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2017	
---------------------------------	--

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).



COMPENSATION OF OFFICERS

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Ralph Walker	President	3.47%	\$12,14
Bryan Stone	Vice President	4.96%	\$12,38
Mark Daday	VP, CFO & Secretary	9.91%	\$ 27,00

COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
ne			s

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	TOENTIEICA TION		NAME AND
NAME OF	IDENTIFICATION		
OFFICER, DIRECTOR	OF SERVICE		ADDRESS OF
OR AFFILIATE	OR PRODUCT	AMOUNT	AFFILIATED ENTIT
(a)	(b)	(c)	(d)
Name :			
None		\$	
			1
The state of the s			
			-

^{*} 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.

December 31, 2017

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)
Ralph H. Walker	Corporate matters	Officer	Ni America Operating, LLC Ni South Carolina, LLC Palmetto Utilities, Inc 1710 Woodcreek Farms Road, LLC Ni South Carolina Utilities, Inc. Palmetto Wastewater Reclamation, LLC Ni South Carolina Environmental Services, LLC Ni Pacolet Milliken Utilities, LLC
			Address for all: 550 S. Main Street, Suite 601 Greenville, SC 29601
Bryan D. Stone	Operations/Engineering	Officer	Ni America Operating, LLC Ni South Carolina, LLC Palmetto Utilities, Inc 1710 Woodcreek Farms Road, LLC Ni South Carolina Utilities, Inc. Palmetto Wastewater Reclamation, LLC Ni South Carolina Environmental Services, LLC Ni Pacolet Milliken Utilities, LLC
			Address for all: 550 S. Main Street, Suite 601 Greenville, SC 29601
Mark S. Daday	Accounting/Finance	Officer	Ni America Operating, LLC Ni South Carolina, LLC Palmetto Utilities, Inc 1710 Woodcreek Farms Road, LLC Ni South Carolina Utilities, Inc. Palmetto Wastewater Reclamation, LLC Ni South Carolina Environmental Services, LLC Ni Pacolet Milliken Utilities, LLC
			Address for all: 550 S. Main Street, Suite 601 Greenville, SC 29601

BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service.

This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

	ASSETS		REVENUE	S	EXPENSE	S
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (c)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
None	\$		\$		\$	
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				,		
				<u> </u>		
			· · · · · · · · · · · · · · · · · · ·			

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
 - -management, legal and accounting services
 - -computer services
 - -engineering & construction services
 - -repairing and servicing of equipment

- -material and supplies furnished
- -leasing of structures, land, and equipment
- -rental transactions
- -sale, purchase or transfer of various products

OR RELATED PARTY NAME OF PRODUCT EFFECTIVE DATES (S)old AMOUNT (a) (b) (c) (d) (e)		DESCRIPTION	CONTRACT OR		UAL CHARGES
Ni America Operating, LLC Corporate Support Services N/A P \$ 165,4					
	Ni America Operating, LLC	Corporate Support Services	N/A	P	\$ 165,404

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

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

- Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
- 2 Below are examples of some types of transactions to include:
 - -purchase, sale or transfer of equipment
 - -purchase, sale or transfer of land and structures
 - -purchase, sale or transfer of securities
 - -noncash transfers of assets
 - -noncash dividends other than stock dividends
 - -write-off of bad debts or loans

- 3. The columnar instructions follow:
 - (a) Enter name of related party or company.
 - (b) Describe briefly the type of assets purchased, sold or transferred.
 - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
 - (d) Enter the net book value for each item reported.
 - (e) Enter the net profit or loss for each item reported. (column (c) column (d))
 - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
	(6)		(u)	(6)	(.)
None		\$	\$	\$	\$

FINANCIAL SECTION

Ni Florida, LLC

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTH	REF.	13	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	YEAR
		(c)		(d)	(e)
(a)	(b) UTILITY PLANT	(6)	<u> </u>	(u)	(6)
101 106		F-7		10.070.600	\$ 11,257,419
101-106	Utility Plant	F-7	\$	10,978,699	5,593,081
108-110	Less: Accumulated Depreciation and Amortization	r-8		5,251,885	3,393,081
	Net Plant		s	5,726,814	\$5,664,338
114-115	Utility Plant Acquisition adjustment (Net)	F-7		10,611,940	10,611,940
116 *	Other Utility Plant Adjustments				
	Total Net Utility Plant		s	16,338,754	\$16,276,278
	OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$		\$
122	Less: Accumulated Depreciation and Amortization				
	Net Nonutility Property		\$		s
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	_	9,050	9,050
	Total Other Property & Investments		s	9,050	\$9,050
131	CURRENT AND ACCRUED ASSETS Cash		s_	68,645	\$217,581
132	Special Deposits	F-9			
133	Other Special Deposits	F-9			
134	Working Funds				
135	Temporary Cash Investments				
141-144	Accounts and Notes Receivable, Less Accumulated				
	Provision for Uncollectible Accounts	F-11		244,969	191,918
145	Accounts Receivable from Associated Companies	F-12		508,885	2,969,161
146	Notes Receivable from Associated Companies	F-12		0	0
151-153	Material and Supplies				
161	Stores Expense				
162	Prepayments			15,036	19,784
171	Accrued Interest and Dividends Receivable				
172 *	Rents Receivable				
173 *	Accrued Utility Revenues			54,279	55,536
174	Miscellaneous Current and Accrued Assets	F-12		-	10,610
	Total Current and Accrued Assets		s	891,814	\$3,464,590

^{*} Not Applicable for Class B Utilities

Ni Florida, LLC

YEAR OF REPORT December 31, 2017

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ 32,378	\$ 23,528
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges		0	0
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	95,082	76,747
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits			\$100,275
	TOTAL ASSETS AND OTHER DEBITS			\$ 19,850,193

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET The space below is provided for important notes regarding the balance sheet				

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL A	REF.		PREVIOUS	1	CURRENT	
NO.	ACCOUNT NAME	PAGE		YEAR	1	YEAR	
(a)	(b)	(c)		(d)		(e)	
	EQUITY CAPITAL						
201	Common Stock Issued	F-15	s		\$		
204	Preferred Stock Issued	F-15					
202,205 *	Capital Stock Subscribed						
203,206 *	Capital Stock Liability for Conversion						
207 *	Premium on Capital Stock		l				
209 *	Reduction in Par or Stated Value of Capital Stock						
210 *	Gain on Resale or Cancellation of Reacquired						
	Capital Stock		l _		i		
211	Other Paid - In Capital			8,994,688		8,994,688	
212	Discount On Capital Stock		_				
213	Capital Stock Expense		1 -				
214-215	Retained Earnings	F-16		(75,996)	-	12,561	
216	Reacquired Capital Stock			· · · · · ·	-		
218	Proprietary Capital				1 —		
219	Accumulated Other Comprehensive Income-SWAP			(10,941)		10,610	
	Total Equity Capital LONG TERM DEBT	ı	\$	8,907,751	\$	9,017,859	
221	Bonds	F-15	l		l		
222 *	Reacquired Bonds						
223	Advances from Associated Companies	F-17		1,089,626	l	3,254,277	
224	Other Long Term Debt	F-17		3,659,527		3,284,528	
	Total Long Term Debt		\$	4,749,153	\$	6,538,805	
	CURRENT AND ACCRUED LIABILITIES						
231	Accounts Payable			72,747	<u> </u>	19,327	
232	Notes Payable	F-18		343,749		633,770	
233	Accounts Payable to Associated Companies	F-18		1,218,258	l	1,430,011	
234	Notes Payable to Associated Companies	F-18		····			
235	Customer Deposits			102,832		119,068	
236	Accrued Taxes	W/S-3		57,520		139,912	
237	Accrued Interest	F-19		23,395		13,474	
238	Accrued Dividends						
239	Matured Long Term Debt						
240	Matured Interest						
241	Miscellaneous Current & Accrued Liabilities	F-20		190,238		175,937	
	Total Country of American			0.000		0.501.105	
	Total Current & Accrued Liabilities		\$	2,008,739	\$	2,531,499	

^{*} Not Applicable for Class B Utilities

Ni Florida, LLC

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AND	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
(4)	DEFERRED CREDITS	(6)	(u)	(4)
251	Unamortized Premium On Debt	F-13	s	s
252	Advances For Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits	1-21		
255	Accumulated potential investment law crosses	<u> </u>		
	Total Deferred Credits		\$	\$
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	s
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$	\$
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$ 3,780,983	\$ 3,780,983
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	(2,221,586)	(2,327,654)
	Total Net CIAC		\$ 1,559,397	\$ 1,453,329
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation		S	\$
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation		142,038	308,701
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$142,038_	\$ 308,701
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$17,367,078_	\$ 19,850,193

Ni Florida, LLC

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b)	s	2,373,746 0	\$_	2,574,727
	Net Operating Revenues	1 (0)	\$	2,373,746	\$_	2,574,727
401	Operating Expenses	F-3(b)	\$	1,676,836	\$	1,717,923
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	s	294,588 113,777	\$_	341,196 106,068
	Net Depreciation Expense		\$	180,811	s _	235,128
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0		0
407	Amortization Expense (Other than CIAC)	F-3(b)	1	0	-	0
408	Taxes Other Than Income	W/S-3	1	180,744	-	200,530
409	Current Income Taxes	W/S-3	1 –	94,793		53,816
410.1	Deferred Federal Income Taxes	W/S-3	1 -	0	-	0
410.11	Deferred State Income Taxes	W/S-3		0	_	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0	l –	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		0	I –	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0		0
	Utility Operating Expenses			2,133,184	s_	2,207,397
	Net Utility Operating Income		s	240,562	 	367,330
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0		0
413	Income From Utility Plant Leased to Others			0		0
414	414 Gains (losses) From Disposition of Utility Property				I _	0
420	Allowance for Funds Used During Construction			0		0
Total Utility	Total Utility Operating Income [Enter here and on Page F-3(c)]			240,562	s_	367,330

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

:	WATER SCHEDULE W-3 * (f)		WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)		
\$.	292,211 0	\$_	2,282,516 0	\$_	0	
L	292,211		2,282,516		0	
\$	223,667	\$	1,493,490	\$	766	
	20,590	-	320,606 106,068	-		
\$.	20,590	\$.	214,538	\$_	0	
	0 0 13,151 13,784 0 0 0	1 1 1 1 1 1 1	0 0 187,329 149,179 0 0 0		50 (109,147)	
s.	271,192	\$_	2,044,536	\$_	(108,331)	
\$	21,019	\$_	237,980	\$_	108,331	
	0 0 0	-	0 0 0	-		
s,	21,019	\$_	237,980	\$_	108,331	

^{*} Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.	PREVIOUS	CURRENT	
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR	
(a)	(b)	(c)	(d)	(e)	
	Operating Income [from page F-3(a)]	<u> </u>	\$ 240,562	\$ 367,330	
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		s	s	
416	Costs & Expenses of Merchandising Jobbing, and Contract Work				
419	Interest and Dividend Income		0	0	
421	Nonutility Income				
426	Miscellaneous Nonutility Expenses		0	0	
	Total Other Income and Deductions		\$ <u>0</u>	\$0	
	TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$	\$	
409.2	Income Taxes				
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		\$0	\$0	
	INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 204,449	\$ 269,924	
428	Amortization of Debt Discount & Expense	F-13	8,545	8,849	
429	Amortization of Premium on Debt	F-13	0	0	
	Total Interest Expense		\$212,994	\$ 278,773	
	EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$	s	
434	Extraordinary Deductions				
409.3	Income Taxes, Extraordinary Items				
	Total Extraordinary Items		so	\$0	
NET INCOME			\$	\$88,557	

Explain Extraordinary Income:		

YEAR OF REPORT December 31, 2017

UTILITY NAME:

Ni Florida, LLC

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	1		STEWATER JTILITY (e)
(a)	()	1 3	(4)			(-)
101	Utility Plant In Service	F-7	\$ 614	,913	\$	10,636,984
	Less:					
	Nonused and Useful Plant (1)					
108	Accumulated Depreciation	F-8	354	,418		5,238,663
110	Accumulated Amortization	F-8				
271	Contributions in Aid of Construction	F-22	110	,791		3,670,192
252	Advances for Construction	F-20				
	Subtotal		\$149	,704_	\$	1,728,129
	Add:					
272	Accumulated Amortization of	1				
	Contributions in Aid of Construction	F-22	110	,791		2,216,863
	Subtotal		\$ 260	,495	s	3,944,992
	Plus or Minus:					
114	Acquisition Adjustments (2)	F-7	1,530	,758		8,947,690
115	Accumulated Amortization of	1	1			
	Acquisition Adjustments (2)	F-7		0		0
	Working Capital Allowance (3)	_	48	,951		87,217
	Other (Specify):					
	Acquisition Adjustment	 	(1,530	,758)		(8,947,690)
	not approved by the commission.	_				
	RATE BASE			,446	\$	4,032,209
	NET UTILITY OPERATING INCOME			,019	\$	237,980
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				5.79%		5.90%

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.

Ni Florida, LLC

SCHEDULE OF CURRENT COST OF CAPITAL CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)

CLASS OF CAPITAL (a)		DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain)	\$	9,017,859 0 6,538,805 119,068 0 0 0	57.53% 0.00% 41.71% 0.76% 0.00% 0.00% 0.00% 0.00%	9.22% 4.50% 2.00%	5.30% 0.00% 1.88% 0.02% 0.00% 0.00% 0.00% 0.00% 0.00%
Total	\$_	15,675,732	100.00%		7.20%

(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

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	9.22%
Commission order approving Return on Equity:	Order No. PSC-16-0525-PAA-WS

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	N/A	
Commission order approving AFUDC rate:		

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.

Ni Florida, LLC

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	\$ 9,017,859 6,538,805 119,068	\$	\$	\$	\$	\$ 9,017,859 0 6,538,805 119,068 0 0 0 0
Total	\$15,675,732	\$0	\$0	\$ <u> </u>	\$0	\$ 15,675,732

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

Ni Florida, LLC

UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102	Plant Accounts:	\$ 614,913	\$10,636,984	s	\$ <u>11,251,897</u>
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold		-		0
105	Construction Work in Progress Completed Construction Not Classified	0	5,522		5,522
	Total Utility Plant	\$ 614,913	\$ 10,642,506	\$0	\$ 11,257,419

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.

OTHER THAN REPORTING ACCT. NO. TOTAL DESCRIPTION WATER WASTEWATER **SYSTEMS (f)** (d) (e) (a) (c) 114 Acquisition Adjustment 1,530,758 8,947,690 133,492 10,611,940 0 0 0 1,530,758 8,947,690 133,492 10,611,940 Total Plant Acquisition Adjustments 115 Accumulated Amortization 0 0 0 0 0 Total Accumulated Amortization 0 0 0 8,947,690 133,492 10,611,940 Net Acquisition Adjustments \$_ 1,530,758

Ni Florida, LLC

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

ACCUMULATED DESCRIPTION (a)	EPREC	WATER (b)		ASTEWATER (c)	OTHER THAN REPORTING FEWATER SYSTEMS		TOTAL (e)	
ACCUMULATED DEPRECIATION Account 108 Balance first of year	\$	333,828	s	4,918,057	s	,	s	5,251,885
Credit during year:	+*-	333,020	╫	4,710,037	+		-	3,231,003
Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):	s	20,590	\$	320,606	\$		\$	341,196 0 0 0
Salvage Other Credits (Specify): Audit Adjustment		0		0	_			0 0 0 0
Total Credits	s	20,590	\$	320,606	\$	0	\$	341,196
Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify): Audit Adjustment								0 0 0
Total Debits	\$	0	\$	0	\$	0	\$	0
Balance end of year	\$	354,418	\$_	5,238,663	\$	0	\$ <u></u>	5,593,081
ACCUMULATED AMORTIZATION Account 110 Balance first of year	s	0	s		s		\$	0
Credit during year: Accruals charged to: Account 110.2 (3) Other Accounts (specify):	s		\$		\$		\$	0 0 0
Total credits	\$	0	s	0	\$	0	\$	0
Debits during year: Book cost of plant retired Other debits (specify):			=		_		_	0 0 0
Total Debits	s	0	\$	00	\$	0	\$	0
Balance end of year	\$	0	s	0	\$	0	\$ <u></u>	0

⁽¹⁾ Account 108 for Class B utilities.

⁽²⁾ Not applicable for Class B utilities.

⁽³⁾ Account 110 for Class B utilities.

Ni Florida, LLC

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

	EXPENSE			GED OFF NG YEAR
DESCRIPTION OF CASE (DOCKET NO.) (a)		CURRED RING YEAR (b)	ACCT.	AMOUNT (e)
Hudson - rate case	s	18,779		s
Tamiami - rate case		4,992		
Hudson - rate case - Write-Off		8,814		
Tamiami - rate case - Write-Off		2,333		
Total	\$	34,918		\$0

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)
	\$	s	s	\$ 0 0 0 0
Total Nonutility Property	\$0	\$0	\$ <u> </u>	\$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):	s
Total Special Deposits	\$0
OTHER SPECIAL DEPOSITS (Account 133):	\$
Total Other Special Deposits	\$0

Ni Florida. LLC

INVESTMENTS AND SPECIAL FUNDS

ACCOUNTS 123 - 127
Report hereunder all investments and special funds carried in Accounts 123 through 127.

Report nereunner an investments and special fants carried in	FACE OR	YEAR END
DESCRIPTION OF SECURITY OR SPECIAL FUND	PAR VALUE	BOOK COST
(a)	(b)	(c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):		
	\$	s
	-	
Total Investment in Associated Companies		\$0
UTILITY INVESTMENTS (Account 124):		
	s	\$
70 - 1 × × · · · ·		
Total Utility Investment		\$0
OTHER INVESTMENTS (Account 125): Advances to Affiliates - Ni America Capital Management, LLC	\$	\$ <u> </u>
Advances to Annihaus - 11 Annohoa Capital Managonion, EBC		<u> </u>
The second secon		
Total Other Investment		\$0
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account	: 127):	
Wastewater - Other Special Funds Security Deposits		\$9,050
Total Special Funds		\$ 9,050
		\$9,050

Ni Florida, LLC

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 Accounts 142 and 144 should be listed individually.

DESCRIPTION		,		TOTAL
(a)				(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water Wastewater	\$ 	25,438 419,443		
Total Customer Accounts Receivable			\$	444,881
OTHER ACCOUNTS RECEIVABLE (Account 142):	T			
PASCO County Commissioner - Performance Guarantee Fee Refund	s - -	0		
Total Other Accounts Receivable			s	0
NOTES RECEIVABLE (Account 144):	\$			
Total Notes Receivable			\$	0
Total Accounts and Notes Receivable			s	444,881
ACCUMULATED PROVISION FOR				
UNCOLLECTIBLE ACCOUNTS (Account 143)		227 726		
Balance first of year Add: Provision for uncollectibles for current year	\$ \$	237,736 35,698		
Total Additions	\$	35,698		
Deduct accounts written off during year: Utility Accounts Others	=	(20,471)		
	1			
Total accounts written off	\$	(20,471)		
Balance end of year			s	252,963
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET			s	191,918

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Ni Florida, LLC

YEAR OF REPORT December 31, 2017

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION	TOTAL
(a)	(b)
Accounts Receivable from Ni America Operating, LLC	\$ 2,582,778
Accounts Receivable from Ni Pacolet Milliken Utilities, LLC	5,982
Accounts Receivable from Palmetto Utilities, Inc.	253,381
Accounts Receivable from Palmetto of Richland County, LLC	9,623
Accounts Receivable from Palmetto Wastewater Reclamation, LLC	117,397
Total	\$ <u>2,969,161</u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
N/A	% % % % %	
Total		\$0

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide Itemized listing (2)	BALANCE END OF YEAR (b)
Ni Florida: Bank of America SWAP Valuation Allowance	\$10,610
Total Miscellaneous Current and Accrued Liabilities	\$ 10,610

Ni Florida, LLC

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.

Report the net discount and expense of premium separately for		
	AMOUNT	
	WRITTEN OFF	YEAR END
DESCRIPTION	DURING YEAR	BALANCE
	(b)	(c)
(a)	(0)	(c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
Bank of America Loan	s	\$ 23,528
		\$ 23.528
Total Unamortized Debt Discount and Expense	\$0	\$ 23,528
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$	\$
Total Unamortized Premium on Debt	\$0	\$ 0

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
N/A	s
Total Extraordinary Property Losses	\$0

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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) Hudson - Deferred Rate Case Expense Tamiami - Deferred Rate Case Expense	s	\$ 56,336 14,975
Total Deferred Rate Case Expense	\$0	\$ 71,311
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): Ni Florida - CoBank Membership	\$	\$ 5,436
Total Other Deferred Debits	\$0	\$ 5,436
REGULATORY ASSETS (Class A Utilities: Account. 186.3): N/A	\$	\$
Total Regulatory Assets	\$0	\$0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$0	\$

Ni Florida, LLC

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK Par or stated value per share Shares authorized Shares issued and outstanding Total par value of stock issued Dividends declared per share for year	% % %	s
PREFERRED STOCK Par or stated value per share Shares authorized Shares issued and outstanding Total par value of stock issued Dividends declared per share for year	% ————————————————————————————————————	\$

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
N/A	% 		\$
Total			\$ <u> </u>

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

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Ni Florida, LLC

STATEMENT OF RETAINED EARNINGS

1. 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)	Al	MOUNTS (c)
215	Unappropriated Retained Earnings:		
	Balance Beginning of Year	\$ \$	(75,996)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	s	
	Total Credits: Debits: Accumulated Retained Earnings at date of purchase by Ni Pacolet	\$ \$	0
	Milliken Utilities, LLC		
	Total Debits:	s	0
435	Balance Transferred from Income	s	88,557
436	Appropriations of Retained Earnings:		
	Total Appropriations of Retained Earnings	s	0
	Dividends Declared:		
437	Preferred Stock Dividends Declared		
438	Common Stock Dividends Declared		
	Total Dividends Declared	s	0
215	Year end Balance	s	12,561
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):		
214	Total Appropriated Retained Earnings	s	0
Total Ret	ained Earnings	\$	12,561
Notes to	Statement of Retained Earnings:	•	

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
Advances from Associated Co - Ni Pacolet Milliken	\$3,254,277
Total	\$ 3,254,277

OTHER LONG-TERM DEBT ACCOUNT 224

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
Bank of America Loan	*_%	Variable *	\$3,284,528
	%		
	%		
* 1 Month LIBOR plus 3.00% Margin	%		
	%		
	%	····	
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%	· · · · · · · · · · · · · · · · · · ·	
	%		
	%		
Total			0 2204.520
Total			\$3,284,528

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

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Ni Florida, LLC

YEAR OF REPORT December 31, 2017

NOTES PAYABLE ACCOUNTS 232 AND 234

	INTEREST		PRINCIPAL	
DESCRIPTION OF OBLIGATION	ANNUAL FIXED OR		AMOUNT PER	
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET	
(a)	(b)	(c)	(d)	
NOTES PAYABLE (Account 232): Ni Pacolet Milliken	% 		\$ 633,770	
Total Account 232			\$ 633,770	
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): N/A	% 		\$	
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	TOTAL
(a)	(b)
Ni Florida, Tamiami, and Hudson Utilities to Ni America Operating, LLC	\$ 2,212,676
Ni Florida to Ni Pacolet Milliken Utilities, LLC	(1,555,606)
Ni Florida to Palmetto of Richland County, LLC	203,889
Ni Florida to Palmetto Wastewater Reclamation. LLC	139,926
Ni Florida, Tamiami, and Hudson Utilities to Palmetto Utilities Inc.	297,226
Ni Florida to Ni. SC Environmental LLC	131,900
Total	\$1,430,011

UTILITY NAME: Ni Florida, LLC

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT			EREST ACCRUED DURING YEAR AMOUNT	INTEREST PAID DURING YEAR	BALANCE END OF YEAR
(a)	(b)	(c)	(d)	(e)	(f)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt Interest Expense - Ni Florida, LLC Interest Expense - Hudson Interest Expense - Tamiami	\$0 	427 427	\$	\$ 0 0	\$
Total Account 237.1	\$0		\$ 279,082	\$ 279,082	\$0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits - Hudson Customers Deposits - Tamiami	\$ 19,145 4,250 0	427 427	\$ (7,495) (1,663)	\$ 662	\$ 10,989 2,486 0
Total Account 237.2	\$ 23,395		\$ (9,158)	\$ 763	\$13,474
Total Account 237 (1)	\$ 23,395		\$ 269,924	\$ 279,845	\$ 13,474
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 269,924	(1) Must agree to F-	
Less Capitalized Interest Portion of AFUDC:				Ending Balance	of Accrued Interest.
				(2) Must agree to F- Year Interest Exp	
Net Interest Expensed to Account No. 427 (2)			\$ 269,924		

UTILITY NAME: Ni Florida, LLC

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	4	ANCE END F YEAR (b)
Hudson: Misc Liabilities - Deferred Revenue Hudson: Misc Liabilities - Accrued Expenses Tamiami: Misc Liabilities - Accrued Expenses Ni Florida: Escheatment	s	92,008 77,783 5,391 755
Total Miscellaneous Current and Accrued Liabilities	s	175,937

ADVANCES FOR CONSTRUCTION ACCOUNT 252

	BALANCE		DEBITS		
	BEGINNING	ACCT.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT	AMOUNT	CREDITS	OF YEAR
(a)	(b)	(c)	(d)	(e)	(f)
	\$		\$	\$	\$0 0 0 0 0
Total	\$0		\$0	\$0	\$0

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

Ni Florida, LLC

OTHER DEFERRED CREDITS ACCOUNT 253

ACCOUNT 255						
DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)				
REGULATORY LIABILITIES (Class A Utilities: Account 253.1): N/A	s	\$				
Total Regulatory Liabilities	\$	\$				
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): N/A	\$	\$				
Total Other Deferred Liabilities	\$	\$				
TOTAL OTHER DEFERRED CREDITS	\$	\$				

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Ni Florida, LLC

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$110,791	\$3,670,192_	\$	\$3,780,983_
Add credits during year:	\$0	\$ <u>0</u>	s	\$0_
Less debit charged during the year	\$0	so	\$	\$0
Total Contribution In Aid of Construction	\$ 110,791	\$3,670,192	\$ <u> </u>	\$3,780,983

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$110,791	\$	\$	\$2,221,586_
Debits during the year:	\$0_	\$106,068_	\$	\$ 106,068
Credits during the year	\$0	\$	\$	\$0
Total Accumulated Amortization of Contributions In Aid of Construction	\$110,791_	\$2,216,863_	\$0	\$2,327,654_

YEAR OF REPORT December 31, 2017

UTILITY NAME:

Ni Florida, LLC

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

1. 2.	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.						
	taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eli	minated in such					
	consolidated return. State names of group members, tax assigned to each group member, and basis of	of allocation,					
	assignments or sharing of the consolidated tax among the group members.						
	DESCRIPTION	REF. NO.	AN	MOUNT			
	(a)	(b)		(c)			
	Net income for the year	F-3(c)	\$	88,557			
	Reconciling items for the year:		l				
	Taxable income not reported on books:	ł					
		<u> </u>	l				
			l				
			l				
		ļ					
	Deductions recorded on books not deducted for return:	Į.	l				
		<u> </u>					
		<u> </u>	l				
		<u></u>					
			İ				
	Income recorded on books not included in return:						
	Deduction on return not charged against book income:						
	Federal tax net income		s	88,557			
	Computation of tax:						

WATER OPERATION SECTION

,

UTILITY NAME:

Ni Florida, LLC

December 31, 2017

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those system under the same tariff should be assigned a group number. Each individual system which should be assigned its own group number. The water financial schedules (W-2 through W-10) should be filed for the group in total The water engineering schedules (W-11 through W-14) must be filed for each system in All of the following water pages (W-2 through W-14) should be completed for each group group number.	th has not been consolidated al. n the group.	
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Tamiami Village Water Company / Lee County	388W	

I	TH	ITY	NA	ME:

YEAR OF REPORT December 31, 2017

SYSTEM NAME / 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)	s	614,913		
	Less: Nonused and Useful Plant (1)					
108	Accumulated Depreciation	W-6(b)]	354,418		
110	Accumulated Amortization	F-8				
271	Contributions in Aid of Construction	W-7		110,791		
252	Advances for Construction	F-20				
	Subtotal		s	149,704		
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$	110,791		
,	Subtotal		s	260,495		
	Plus or Minus:		1			
114	Acquisition Adjustments (2)	F-7	┩	1,530,758		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7				
	Working Capital Allowance (1)		┥ —	48,951		
	Other (Specify):		┥ —	(1.500.550)		
	Excludes Acquisition Adjustment not approved by the PSC		┨ —	(1,530,758)		
	WATER RATE BASE		s	309,446		
w	ATER OPERATING INCOME	W-3	- \$	21,019		
	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)					

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.

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UTILITY NAME:

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 292,211
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$
401	Operating Expenses	W-10(a)	\$ 223,667
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	20,590
			00.500
	Net Depreciation Expense		\$ 20,590
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		13,151
408.11	Property Taxes		
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 13,151
409.1	Income Taxes		13,784
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
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		\$ 271,192
	Utility Operating Income		\$ 21,019
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	s <u> </u>
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 21,019

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER UTILITY PLANT ACCOUNTS

ACCT.	1	PREVIOUS	T .		CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c) _.	(d)	(e)	(f)
301	Organization	\$	\$	\$	\$ 0
302	Franchises				0
303	Land and Land Rights				. 0
304	Structures and Improvements				0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment				0
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	276,016	19,661		295,677
333	Services	50,932			50,932
334	Meters and Meter Installations	228,983			228,983
335	Hydrants	0			0
336	Backflow Prevention Devices	6,672	0		6,672
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	13,451	0		13,451
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	19,198			19,198
	TOTAL WATER PLANT	\$ 595,252	\$19,661	\$0	\$ 614,913

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

W-4(a) GROUP _____

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER UTILITY PLANT MATRIX

	T	1	VATER UTILITY PL	.2	.3	.4	.5
		1	••	SOURCE	1 ~	TRANSMISSION	
1		1		OF SUPPLY	WATER	AND	
ACCT.		CURRENT	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
NO.	ACCOUNT NAME	YEAR	PLANT	PLANT	PLANT	PLANT	PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 0	s	\$	\$	\$	\$
302	Franchises		·——				
303	Land and Land Rights		PPESESE A.ING			AND ASSESSMENT OF A STREET OF STREET	
304	Structures and Improvements		NECS IVELS				
305	Collecting and Impounding Reservoirs	0	WATER BEING		南印度产力学专业	3年八七年/67	分成为 和医处理
306	Lake, River and Other Intakes		CARLOS STORY		ARTS MINISTER	MERCANNIA CON	计图 2012年发现
307	Wells and Springs	1	STATE OF STATE OF		SECURIAL DES	April 10 mg	5 A 61 A 51 A 52 A 52 A 52 A 52 A 52 A 52 A 5
308	Infiltration Galleries and Tunnels	0	art Nerro di Ali		the consideration of	ACTIVITY OF THE PARTY OF THE PA	自然というできる
309	Supply Mains	0	prodeman		SEASON SERVICES	Sales Sales Sales	ELECTRICISES DAMAGES
310	Power Generation Equipment	0	Mary 1 - Mr. 1-3		MaddingCalin	Charles Control	CALLSHOOD
311	Pumping Equipment	0	Mary Survey				FOOTH SECTION
320	Water Treatment Equipment	0	Mary Committee of the	MARKET SCHOOL			1,1000 House Balls
330	Distribution Reservoirs and Standpipes	0	San Market Market	TOTAL ALCOHOL	多数外带性的		DECEMBER OF THE PERSON NAMED IN
331	Transmission and Distribution Mains	295,677	SCHOOL STATE	党 从2017年1月4日	ECRESO MON	295,677	STANCE HOUSEAGE
333	Services	50,932	有性的性况的	Marin September 1911 to the	THE THE PERSON NAMED	50,932	12/5 a C1970
334	Meters and Meter Installations	228,983	連合化からため	Charles Control All	(A)	228,983	POPE TO RESIDE
335	Hydrants	0	Mary and Artist All	线 医学术 有管	Sept a self washing		215 1-12556/88
336	Backflow Prevention Devices	6,672	阿尔纳克 计不同数	Booksids -HODBE	MATHEMATICAL SAN	6,672	阿勒比斯斯
339	Other Plant Miscellaneous Equipment	0					Earlies secretary
340	Office Furniture and Equipment	13,451		Paris Company			13,451
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0			40 E - 41		
345	Power Operated Equipment	0					
346	Communication Equipment	0				1945-1971	
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	19,198					19,198
	TOTAL WATER PLANT	\$ 614,913	\$0	\$0	\$0	\$ 582,264	\$ 32,649

W-4(b) GROUP _____

YEAR OF	REPORT
December	31, 2017

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
		SERVICE	NET	RATE APPLIED
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements			
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants			
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	6		16.67%
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	10		10.00%
Wate	r Plant Composite Depreciation Rate *			

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

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SYSTEM NAME / COUNTY:

Tamiami / Lee 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)
304 305 306 307 308 309 310 311 320 330 331 333 334 335 336 339 340 341 342 343 344 345 346 347	Structures and Improvements Collecting and Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Miscellaneous Equipment Miscellaneous Equipment	\$	6,589 11,449 445	\$	\$ 0 0 0 0 0 0 0 0 0 0 0 157,873 50,932 118,033 0 1,783 0 13,311 0 0
348	Other Tangible Plant	10,566	1,920		12,486
TOTAL	WATER ACCUMULATED DEPRECIATION	\$ 333,828	20,590	0	354,418

Use () to denote reversal entries.

W-6(a)
GROUP _____

UTIL	ITY	NA	ME
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SYSTEM NAME / COUNTY:

Tamiami / Lee 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	\$	\$	\$	\$0	\$0
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	0
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	0
310	Power Generation Equipment				0	0
311	Pumping Equipment				0	0
320	Water Treatment Equipment				0	0
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains				0	157,873
333	Services				00	50,932
334	Meters and Meter Installations				0	118,033
335	Hydrants				0	0
336	Backflow Prevention Devices				0	1,783
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	13,311
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	12,486
TOTAL WA	TER ACCUMULATED DEPRECIATION	\$0	\$0	\$0	\$0	\$ 354,418

W-6(b)	
GROUP	

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YEAR OF REPORT December 31, 2017

SYSTEM NAME / COUNTY:

Tamiami / Lee County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$110,791
Add credits during year:		
Contributions received from Capacity,		
Main Extension and Customer Connection Charges	W-8(a)	\$
Contributions received from Developer or		
Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$0
Less debits charged during the year		
(All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$110,791

	If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.			
	Explain all debits charged to Account 271 during the year below:			
_				

SYSTEM NAME / COUNTY:

Tamiami / Lee 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)
Contributions in Aid of Construction		\$	\$ 0 0 0 0 0 0 0 0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WATER
(a)	(b)
Balance first of year	\$ 110,791
Debits during the year: Accruals charged to Account 272 Other debits (specify): Rate Base Audit & other adjustments	so
Total debits	\$0
Credits during the year (specify):	s
Total credits	\$0
Balance end of year	\$110,791

W-8(a)	
GROUP	

YEAR OF REPORT December 31, 2017 7 t à 1

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		s
Total Credits		\$0

W-8(b)	
GROUP	

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Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	719	720	217,576
461.2	Sales to Commercial Customers	25	25	42,993
461.3	Sales to Industrial Customers	1_	1	26,429
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	745	746	\$ 286,998
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	745	746	\$286,998_
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance	for Funds Prudently Invest	ed or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			5,213
	Total Other Water Revenues			
	Total Water Operating Revenues			\$ 292,211

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

W-9 GROUP

UTIL	TTV	B.T.A	ME.
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YEAR OF REPORT December 31, 2017) t.A. p

SYSTEM NAME / COUNTY:

Tamiami / Lee 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 (SUPPLY AI EXPENSE: MAINTENAI (e)	ND S -
601	Salaries and Wages - Employees	s	0	s		1,	
603	Salaries and Wages - Officers,	1 -		-			
	Directors and Majority Stockholders		0	l		1	
604	Employee Pensions and Benefits		0	-			
610	Purchased Water	7 —	81,882	1 -	81,882		
615	Purchased Power	7	0	l –		April 18 Colors to a	
616	Fuel for Power Production	1	0	-			
618	Chemicals	7	0	-			2000
620	Materials and Supplies	1	0	-			
631	Contractual Services-Engineering		0	-			
632	Contractual Services - Accounting	1	0	-			
633	Contractual Services - Legal	1	286	-			
634	Contractual Services - Mgt. Fees		55,654	_			
635	Contractual Services - Testing	1 —	4,081	-			
636	Contractual Services - Other	7	14,438	-			
641	Rental of Building/Real Property		0	-		<u> </u>	
642	Rental of Equipment	1 —	0	-			
650	Transportation Expenses	-	0	-			
656	Insurance - Vehicle	1	0	_			
657	Insurance - General Liability	1 —	3,521	-			
658	Insurance - Workman's Comp.	1 —	0	-			
659	Insurance - Other	1 —	1,172				
660	Advertising Expense	7	0			779	
666	Regulatory Commission Expenses						40.00
	- Amortization of Rate Case Expense	1	7,325			4(4) (1)	
667	Regulatory Commission ExpOther	1	0				
668	Water Resource Conservation Exp.	7	0				
670	Bad Debt Expense	7	1,461	200	77		
675	Miscellaneous Expenses		53,847				
Total Water Ut	ility Expenses	s	223,667	s	81,882	s	0

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Ni Florida, LLC

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5 TRANSMISSION	.6 TRANSMISSION	.7	.8
WATER TREATMENT	WATER TREATMENT	& DISTRIBUTION	& DISTRIBUTION	CUSTOMER	ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(i)	(k)
(-)		(-)		V	
\$	\$	\$	\$	\$	\$
		55,654			286
		4,081 14,438			
	-M				
		3,521			
				p.m.	1,172
					7,325
Carlon Library Carlottenan Alles Comment	Maradakan para ara-ara-ara-ara-ara-ara-ara-ara-ara-				0
				1,461	53,847
\$0	\$0	\$ 77,694	\$0	\$ 1,461	\$ 62,630

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YEAR OF REPORT December 31, 2017

SYSTEM NAME / COUNTY:

Tamiami / Lee County

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a) January February March April May June July August September October	WATER PURCHASED FOR RESALE (Omit 000's) (b) 2,232 2,583 2,644 2,679 1,823 1,532 1,302 1,083 1,106 1,207	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d) 125 125 125 125 125 125 125 125 125	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e) 2,107 2,458 2,519 2,554 1,698 1,407 1,177 958 981 1,082	WATER SOLD TO CUSTOMERS (Omit 000's) (f) 2,163 2,354 2,218 2,418 1,457 1,033 881 1,029 931 939	
November December Total for Year	1,207 1,381 1,755	0	125 125 125	1,082 1,256 1,630	1,529 1,536	
If water is purchased for resale, indicate the following: Vendor Lee County Utilities Point of delivery Meter 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
All water is purchased from Lee County	N/A		

W-11	
GROUP	
SYSTEM	

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Ni Florida, LLC

YEAR OF REPORT December 31, 2017

SYSTEM NAME / COUNTY:

Tamiami / Lee County

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	N/A	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	N/A	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	N/A - All water is purchased from Lee County	
	LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer: N/A	
	FILTRATION	
Type and size of area:		
Pressure (in square feet): N/A	Manufacturer: N/A	
Gravity (in GPM/square feet): N/A	Manufacturer: N/A	

W-12
GROUP _____
SYSTEM ____

YEAR OF REPORT December 31, 2017

SYSTEM NAME / COUNTY:

Tamiami / Lee 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	720	720.0
5/8"	Displacement	1.0	18	18.0
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	2.5
1 1/2"	Displacement or Turbine	5.0	6	30.0
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0	1	15.0
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water System Met	ter Equivalents	785.5

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 = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC Calcula	tion:		
	ERC = (18,488 thousand ga	llons sold / 365 days / 350 gallons per day) = 144.7 ER	RCs

W-13	
GROUP	
SYSTEM	

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Ni Florida, LLC

YEAR OF REPORT December 31, 2017

SYSTEM NAME / COUNTY:

Tamiami / Lee County

OTHER WATER SYSTEM INFORMATION

Furnish information below for each	ch system. A separate pa	age should be supplied where necessary.
1. Present ERCs * the system can efficiently serve.	Water is purchase	ed
2. Maximum number of ERCs * which can be served.	Water is purchase	od
3. Present system connection capacity (in ERCs *) using	g existing lines.	Water is purchased
4. Future connection capacity (in ERCs *) upon service	area buildout.	Water is purchased
5. Estimated annual increase in ERCs *.	5 or less	
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	No N/A	
7. Attach a description of the fire fighting facilities.		
Describe any plans and estimated completion dates fo N/A	r any enlargements or ir	
9. When did the company last file a capacity analysis rep		N/A
10. If the present system does not meet the requirements		
 a. Attach a description of the plant upgrade n 	ecessary to meet the DE	EP 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 upgr	ading.	
e. Is this system under any Consent Order wi	ith DEP?	No
11. Department of Environmental Protection ID #	536	54151
12. Water Management District Consumptive Use Permit	t#	N/A
a. Is the system in compliance with the requi	rements of the CUP?	N/A
b. If not, what are the utility's plans to gain c	ompliance?	N/A
* An EPC is determined based on the calculation on the		

W-14 GROUP _____ SYSTEM ____

WASTEWATER OPERATION SECTION

Ni Florida, LLC

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those system under the same tariff should be assigned a group number. Each individual system when should be assigned its own group number. The wastewater financial schedules (S-2 through S-10) should be filed for the group in the wastewater engineering schedules (S-11 through S-13) must be filed for each system of the following wastewater pages (S-2 through S-13) should be completed for each system of the following wastewater pages (S-2 through S-13) should be completed for each system of the following wastewater pages (S-2 through S-13) should be completed for each system of the following wastewater pages (S-2 through S-13) should be completed for each system of the following wastewater pages (S-2 through S-13) should be completed for each system.	n total. tem in the group.	d
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Hudson Utilities / Pasco	104S	
- Committee of the Comm	-	

SYSTEM NAME / COUNTY: Hudson / Pasco County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)				
101	Utility Plant In Service	S-4(a)	\$ 10,636,984				
	Less: Nonused and Useful Plant (1)						
108	Accumulated Depreciation	S-6(b)	5,238,663				
110	Accumulated Amortization	F-8	0				
271	Contributions in Aid of Construction	S-7	3,670,192				
252	Advances for Construction	F-20					
	Subtotal		\$ 1,728,129				
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 2,216,863				
	Subtotal		\$3,944,992				
114	Plus or Minus: Acquisition Adjustments (2)	F-7	8,947,690				
115	Accumulated Amortization of Acquisition Adjustment	nts F-7					
	Working Capital Allowance (1)		87,217				
	Other (Specify):						
	Excludes Acquisition Adjustment not approved by the	e PSC	(8,947,690)				
	WASTEWATER RATE BASE						
WASTEW	\$237,980						
ACHIEVED RA	ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)						

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding. In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

. . .

UTILITY NAME:

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	ILITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ 2,282,516
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
	Net Operating Revenues		\$\$2,282,516
401	Operating Expenses	S-10(a)	\$ 1,493,490
403	Depreciation Expense	S-6(a)	320,606
	Less: Amortization of CIAC	S-8(a)	106,068
	Net Depreciation Expense		\$ 214,538
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10 408.11 408.12 408.13	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses		102,713 84,616 0
408	Total Taxes Other Than Income		\$ 187,329
409.1	Income Taxes		149,179
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
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		\$
	Utility Operating Income		\$237,980
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9(a)	s 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
<u> </u>	Total Utility Operating Income		\$\$

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.			PREVIOUS	П	ANT ACCOUNT	1			CURRENT
NO.	ACCOUNT NAME		YEAR		ADDITIONS	RETIREMEN	TS		YEAR
(a)	(b)	ł	(c)		(d)	(e)			(f)
351	Organization	\$	6,247	\$		\$		\$	6,247
352	Franchises	1 _							
353	Land and Land Rights	1 –	9,513	1					9,513
354	Structures and Improvements]	3,082						3,082
355	Power Generation Equipment	1 -		l _					
360	Collection Sewers - Force	1	1,341,452	l –	23,371				1,364,823
361	Collection Sewers - Gravity		4,536,470		78,289				4,614,759
362	Special Collecting Structures		411,793		4,195				415,988
363	Services to Customers	1 _	1,167,009	1 _	1,532				1,168,541
364	Flow Measuring Devices		172,390						172,390
365	Flow Measuring Installations			l _					
366	Reuse Services]				<u> </u>			
367	Reuse Meters and Meter Installations			l _					
370	Receiving Wells		784,361						784,361
371	Pumping Equipment		1,537,382	1 _	229,643				1,767,025
374	Reuse Distribution Reservoirs	1 _		1 _		·			
375	Reuse Transmission and	1							
	Distribution System	J _		I _				l	
380	Treatment and Disposal Equipment			l _					
381	Plant Sewers	J _		l _					
382	Outfall Sewer Lines	J _		١.					
389	Other Plant Miscellaneous Equipment	J _	110,640	I _					110,640
390	Office Furniture and Equipment	J	38,831	Ι.					38,831
391	Transportation Equipment	1 _	146,609	1					146,609
392	Stores Equipment	J _		1 -					
393	Tools, Shop and Garage Equipment	J _	10,829	۱ ـ					10,829
394	Laboratory Equipment	1 _		_					
395	Power Operated Equipment	J _		١.					
396	Communication Equipment] _	15,484	_					15,484
397	Miscellaneous Equipment	_	2,814	_					2,814
398	Other Tangible Plant	_	5,048			ļ			5,048
	Total Wastewater Plant	s_	10,299,954	\$_	337,030	\$	0	\$	10,636,984

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

S-4(a) GROUP_____

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER UTILITY PLANT MATRIX

				R UTILITY PLANT				
		.1	.2	.3	.4	.5	.6	.7
					l	RECLAIMED	RECLAIMED	
				SYSTEM	TREATMENT	WASTEWATER	WASTEWATER	
ACCT.		INTANGIBLE	COLLECTION	PUMPING	AND	TREATMENT	DISTRIBUTION	GENERAL
NO.	ACCOUNT NAME	PLANT	PLANT	PLANT	DISPOSAL	PLANT	PLANT	PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 6,247	S	\$	S	\$	S Last Aller	\$
352	Franchises							
353	Land and Land Rights	THE SECTION			9,513			
354	Structures and Improvements				3,082			
355	Power Generation Equipment							
360	Collection Sewers - Force		1,364,823	\$40 CAR 190	Such Introduction a	British 6/9/25	Barriero I Total	CO SPERMINEN
361	Collection Sewers - Gravity	46, 903, 117, 167	4,614,759	AG 19 KG 38	CONTRACTOR AND ADDRESS.	Addition of the light of	-	RE WALKER
362	Special Collecting Structures	Section 1997	415,988	10000	Maria Calendar	Selection Co.	Shifteen blan	ETOMERUS SE
363	Services to Customers		1,168,541	A 100 CO			THE RESERVE	STATE STREET, STATE OF
364	Flow Measuring Devices		172,390	Annual Control		Account to the	Control of the last	COLUMN TWO IS NOT THE OWNER.
365	Flow Measuring Installations				CONTRACTOR OF THE PARTY OF THE	STATISTICS IN	March Street	20000000
366	Reuse Services			AND REAL PROPERTY.		Marketon Control	Act of the last	COLUMN TWO
367	Reuse Meters and Meter Installations					Miles Control (1)		THE RESERVE OF THE PERSON NAMED IN
370	Receiving Wells		CONTRACTOR	784,361	****	Name of the last		THE REAL PROPERTY.
371	Pumping Equipment		THE RESERVE OF THE PERSON NAMED IN	1,767,025	STATE OF THE PARTY.	A 400 TO 100		CONTRACTOR OF THE PARTY OF THE
374	Reuse Distribution Reservoirs		CONTRACTOR OF THE PARTY OF THE		THE RESERVE OF			4955999999
375	Reuse Transmission and				THE RESIDENCE AND ADDRESS OF THE PERSON NAMED IN			the second
	Distribution System		COLUMN TO SERVICE		PARAMETERS.			DOSE BEST
380	Treatment and Disposal Equipment				***		数据2017年,1918	PERSONAL PROPERTY.
381	Plant Sewers		1219 Balleton	经验 加强的基础			Kirchelm College	THE REAL PROPERTY.
382	Outfall Sewer Lines	THE RESIDENCE OF	Telephone 2 (1)				describe and the	CONTRACTOR OF
389	Other Plant Miscellaneous Equipment		SECTION STATE OF		110,640			NAME AND ADDRESS OF
390	Office Furniture and Equipment							38,831
391	Transportation Equipment		Med Street					146,609
392	Stores Equipment							
393	Tools, Shop and Garage Equipment				第 2008年6月1日	5	建筑外部外沿地	10,829
394	Laboratory Equipment		Martin Carry Street	等位的 的复数			\$197645 X 154.5	
395	Power Operated Equipment					Mark State of the		
396	Communication Equipment		Service to the					15,484
397	Miscellaneous Equipment		100077777	The Control of the Control	12.5	18 18 18 18 18 18		2,814
398	Other Tangible Plant						Marine State of the State of th	5,048
	Total Wastewater Plant	\$6,247	\$	\$ 2,551,386	\$123,235	so	so	\$ 219,615

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

S-4(b) GROUP _____

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT.		AVERAGE SERVICE LIFE	AVERAGE NET SALVAGE IN	DEPRECIATION RATE APPLIED IN PERCENT
NO.	ACCOUNT NAME	IN YEARS	PERCENT	(100% - D) / C
(a)	(b)	(c)	(d)	
354	Structures and Improvements	32	(u)	(e) 3.13%
355	Power Generation Equipment			3.13%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			20.0070
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	15		6.67%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	16		6.25%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	10		10.00%
394	Laboratory Equipment			
395	Power Operated Equipment	10		10.00%
396	Communication Equipment			
397	Miscellaneous Equipment	10		10.00%
398	Other Tangible Plant	10		10.00%
Wastewat	ter Plant Composite Depreciation Rate *			

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

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
(a) 351	Organization Costs	\$ 6,247	s	s	\$ 0
351	Structures and Improvements	2,359	97	°	97
		2,339	97		
355	Power Generation Equipment	923,195	45,281		45,281
360	Collection Sewers - Force	1,597,764	102,333		102,333
361	Collection Sewers - Gravity				10,382
362	Special Collecting Structures	320,711	10,382		30,738
363	Services to Customers	483,885	30,738		2,907
364	Flow Measuring Devices	164,884	2,907		2,907
365	Flow Measuring Installations	0 0			
366	Reuse Services				
367	Reuse Meters and Meter Installations	420,000	26,127		
370	Receiving Wells	430,922	26,137		26,137
371	Pumping Equipment	744,914	93,301		93,301
374	Reuse Distribution Reservoirs	0			
375	Reuse Transmission/Distribution Sys.	0 0			
380	Treatment and Disposal Equipment				
381	Plant Sewers	0			
382	Outfall Sewer Lines	0			
389	Other Plant Miscellaneous Equipment	33,109	7,376		7,376
390	Office Furniture and Equipment	38,831			0
391	Transportation Equipment	146,609			
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	10,829			0
394	Laboratory Equipment	0	4.515		1.549
395	Power Operated Equipment	7,097	1,548	****	1,548
396	Communication Equipment	0			0
397	Miscellaneous Equipment	2,814			0
398	Other Tangible Plant	3,887	506		506
Total	Depreciable Wastewater Plant in Service	\$ 4,918,057	\$ 320,606	\$0	\$ 320,606

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

S-6(a) GROUP _____

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-b+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
351	Organization Costs	s	s	s	\$ 0	\$ 6,247
354	Structures and Improvements	· · · · · · · · · · · · · · · · · · ·			0	2,456
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	968,476
361	Collection Sewers - Gravity				0	1,700,097
362	Special Collecting Structures				0	331,093
363	Services to Customers					514,623
364	Flow Measuring Devices				0	167,791
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	457,059
371	Pumping Equipment				0	838,215
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	0
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	40,485
390	Office Furniture and Equipment				0	38,831
391	Transportation Equipment				0	146,609
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	10,829
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	8,645
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	2,814
398	Other Tangible Plant				0	4,393
Total	Depreciable Wastewater Plant in Service	\$0	\$0	\$0	\$0	\$ 5,238,663

Use () to denote reversal entries.

S-6(b) GROUP _____

YEAR O	FREPORT
Dagomb	- 21 2017

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$3,670,192
Add credits during year: Contributions received from Capacity,		
Main Extension and Customer Connection Charges	S-8(a)	\$0
Contributions received from Developer or		
Contractor Agreements in cash or property	S-8(b)	0
Total Credits		s
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 3,670,192

Explain all debits charged to Account 271 during the ye	ear below:	

, , , ,

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Service Availability Charge		\$	\$ 0 0 0 0 0 0 0 0 0 0 0 0
Total Credits			so

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 2,110,795
Debits during the year: Accruals charged to Account 272 Other debits (specify): Adjustments - Net	\$ 106,068
Total debits	\$106,068_
Credits during the year (specify):	\$0
Total credits	so
Balance end of year	\$2,216,863

S-8(a)
GROUP

Ni Florida, LLC

YEAR OF REPORT December 31, 2017

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER 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

WATER CASH CAPACITY WAS RECEIVED DURING THE TEAK						
DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)				
		s				

Total Credits		\$0				

S-8(b)	
GROUP	

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER OPERATING REVENUE

ACCT.		BEGINNING YEAR NO.	YEAR END NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
(2)	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	0	\$0
	Measured Revenues:			
522.1	Residential Revenues	2,617	2,619	1,312,307
522.2	Commercial Revenues	150	155	452,037
522.3	Industrial Revenues	1	1_	457,980
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	2,768	2,775	\$ 2,222,324
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	2,768	2,775	\$ 2,222,324
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues (Including Allowan	ce for Funds Prudently Inve	sted or AFPI)	\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			60,192
	Total Other Wastewater Revenues			\$60,192

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

Ni Florida, LLC

YEAR OF REPORT December 31, 2017 1 1 1 j

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	<u>_</u>	0	\$0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			1
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From			
	Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$0
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$0
	Total Wastewater Operating Revenues			\$

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

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

		· · · · · · · · · · · · · · · · · · ·	ASTEWATER UTIL	.2	.3	.4	.5	.6
ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE (e)	PUMPING EXPENSES - OPERATIONS (f)	PUMPING EXPENSES - MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	s	S	s	s	\$	\$
703	Salaries and Wages - Officers,							
	Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	791,561					791,561	
711	Sludge Removal Expense	0						
715	Purchased Power	30,631	Particular of the address of the particular and the first				30,631	un transport de la companya de la c
716	Fuel for Power Production	0						
718	Chemicals	0						
720	Materials and Supplies	3,624						
731	Contractual Services-Engineering	13,730						
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	7,502					7,502	
734	Contractual Services - Mgt. Fees	208,768					208,768	
735	Contractual Services - Testing	4,779					4,779	
736	Contractual Services - Other	142,563					142,563	
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	14,109					14,109	
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	4,710					4,710	St. Tanada, Standa A. A. Carrier
760	Advertising Expense	0						
766	Regulatory Commission Expenses							
	- Amortization of Rate Case Expense	27,593						
767	Regulatory Commission ExpOther	0						A COLUMN TO THE ABOUND A PROPERTY OF
770	Bad Debt Expense	13,767		A Section 1				70 CT 10 CT
775	Miscellaneous Expenses	230,153						
To	otal Wastewater Utility Expenses	\$ 1,493,490	\$0	\$0	so	\$0	\$ 1,204,623	\$0

S-10(a)
GROUP

UTIL	ITY	NA	ME
------	-----	----	----

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

			TER UTILITY EXP				
		.7	.8	.9	.10	.11	.12
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
ACCT.		ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
NO.	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(b)	<u>(i)</u>	(k)	(1)	(m)	(n)	(0)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers,	1			1		
	Directors and Majority Stockholders				l		
704	Employee Pensions and Benefits		l				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						200
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		3,624				
731	Contractual Services-Engineering		13,730				
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense	45.5					
766	Regulatory Commission Expenses	100			and the same		
	- Amortization of Rate Case Expense		27,593				
767	Regulatory Commission ExpOther		0				
770	Bad Debt Expense	13,767					Control of the second
775	Miscellaneous Expenses	211,745	18,408				
Т	otal Wastewater Utility Expenses	\$ 225,512	\$63,355	\$0	so	\$ <u>0</u>	\$0

S-10(b) GROUP ____ Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	2,619	2,619.0
5/8"	Displacement	1.0		0.0
3/4"	Displacement	1.5	121	181.5
1"	Displacement	2.5	14	35.0
1 1/2"	Displacement or Turbine	5.0	9	45.0
2"	Displacement, Compound or Turbine	8.0	8	64.0
3"	Displacement	15.0	2	30.0
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25.0
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	1	50.0
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
	Total Wastewater System Meter Equivalen	ats		3,049.5

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC). Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC (Calculation:	
	ER	RC = (150,960 thousand gallons sold / 365 days / 173 gallons per day) = 2,390.6 ERCs

S-11	
GROUP	
SYSTEM	

UTILITY I	NAME:
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Ni Florida, LLC

YEAR OF REPORT December 31, 2017

SYSTEM NAME / COUNTY:

Hudson / Pasco County

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	N/A (3)	
Basis of Permit Capacity (1)	N/A (3)	
Manufacturer	N/A (3)	 4-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1
Type (2)	N/A (3)	
Hydraulic Capacity	N/A (3)	
Average Daily Flow	0	
Total Gallons of Wastewater Treated	0	
Method of Effluent Disposal	Purchased Sewage Pasco County	

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.
- (3) All sewage is transmitted for treatment to the Pasco County sub-regional wastewater plant; therefore permitted capacity, basis, manufacturer, type and hydraulic capacity questions are not applicable.

S-12 GROUP____ SYSTEM

Ni Florida, LLC

SYSTEM NAME / COUNTY:

Hudson / Pasco County

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system	m. A separate page show	ald be supplied where n	ecessary.
Present number of ERCs* now being served	3,049.5		
2. Maximum number of ERCs* which can be served	3,800		
3. Present system connection capacity (in ERCs*) using existing	g lines	3,80	0
4. Future connection capacity (in ERCs*) upon service area bui	ildout	7,50	0
Estimated annual increase in ERCs*	50		
Describe any plans and estimated completion dates for any e N/A	nlargements or improve		
7. If the utility uses reuse as a means of effluent disposal, attach provided to each, if known. N/A	n a list of the reuse end u	sers and the amount of	reuse
8. If the utility does not engage in reuse, has a reuse feasibility	study been completed?		No
If so, when? N/A			
9. Has the utility been required by the DEP or water management	ent district to implement	reuse?	No
If so, what are the utility's plans to comply with this	requirement?	N/A	
10. When did the company last file a capacity analysis report win Report, as it pays Pasco County to treat wastewater from its Hud			er filed a DEP
I1. If the present system does not meet the requirements of DEF			
a. Attach a description of the plant upgrade necessar		.	
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 DEI 	> ?	N/A	
12. Department of Environmental Protection ID #	N/A - All treatment is p	ourchased from Pasco C	County

S-13
GROUP _____
SYSTEM ____

^{*} An ERC is determined based on the calculation on S-I1.

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

Company: Ni Fiorida (Tamiami) For the Year Ended December 31, 2017

(a)		(b)		(c)	(d)	
Accounts		Gross Water Gross Water Revenues Per Sch. W-9 RAF Return		evenues Per	Difference (b) - (c)	
Gross Revenue:						
Residential	\$	217,576	\$	217,576	\$	-
Commercial	\$	42,993	\$	42,993		-
Industrial	\$	26,429	\$	26,429		-
Multiple Family	\$	-	\$	-		-
Guaranteed Revenues	\$	-	\$	-		-
Other	\$	5,213	\$	5,213		-
Total Water Operating Revenue		292,211	\$	292,211	\$	
LESS: Expense for Purchased Water from FPSC-Regulated Utility	\$	-	\$	-		-
Net Water Operating Revenues		292,211	\$	292,211	\$	-

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Instructions:

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

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

Company: Ni Florida (Hudson) For the Year Ended December 31, 2017

Accounts		(b)		(c)	(d)	
		s Wastewater venues Per Sch. S-9	les Per Reven			Difference (b) - (c)
Gross Revenue:						
Total Flat-Rate Revenues (521.1 - 521.6)	\$	-	\$	-	\$	-
Total Measured Revenues (522.1 - 522.5)		2,222,324		2,222,324		-
Revenues from Public Authorities (523)		-		-		-
Revenues from Other Systems (524)		-		-		-
Interdepartmental Revenues (525)		-		-		-
Total Other Wastewater Revenues (530 - 536)		60,192		60,192		-
Reclaimed Water Sales (540.1 - 544)		-		-		-
Total Wastewater Operating Revenue	\$	2,282,516	\$	2,282,516	\$	-
ESS: Expense for Purchased Wastewater from FPSC-Regulated Utility		-		-		
let Wastewater Operating Revenues	\$	2,282,516	\$	2,282,516	\$	

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Instructions:

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