

**CLASS "C"**

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# **WATER AND/OR WASTEWATER UTILITIES**

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

# **ANNUAL REPORT**

OF

WS812-15-AR  
Brian Altman  
S. V. Utilities, Ltd.  
P. O. Box 5252  
Lakeland, FL 33807-5252

Submitted To The

## **STATE OF FLORIDA**



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2016 MAY -2 AM 9:19  
DIVISION OF  
ACCOUNTING & FINANCE

## **PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2015**

## GENERAL INSTRUCTIONS

Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.

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

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

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

## GENERAL DEFINITIONS

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

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (Rule 25-30.116, Florida Administrative Code)

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

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

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

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

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

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

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

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

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

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

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

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

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# **FINANCIAL SECTION**

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# REPORT OF

S V Utilities, Ltd..

(EXACT NAME OF UTILITY)

P. O. Box 5252	500 South Florida Avenue, Suite 700	
Lakeland, Florida 33807-5252	Lakeland, FL 33801	Polk
Mailing Address	Street Address	County

Telephone Number (863) 647-1581 Date Utility First Organized 1981

Fax Number (863) 647-3992 E-mail Address [baltman@centurycompanies.net](mailto:baltman@centurycompanies.net)

Sunshine State One-Call of Florida, Inc. Member No. CS2103

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

☐ Individual ☐ Sub Chapter S Corporation ☐ 1120 Corporation ☒ Partnership

Name, Address and phone where records are located: 500 S. Florida Avenue, Suite 700  
Lakeland FL 33801

Name of subdivisions where services are provided: Swiss Village Mobile Home Park, Hidden Cove East Mobile Home Park, Hidden Cove West Mobile Home Park

## CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Brian Altman	Manager	500 S. Florida Avenue Lakeland FL 33801	
Person who prepared this report: Kim S Kelley	Accountant	P.O. Box 5252 Lakeland, FL 33807	
Officers and Managers: Brian Altman	Property Manager	500 S. Florida Avenue Lakeland FL 33801	\$ 0
			\$
			\$
			\$
			\$

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

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
Anita K. Maxwell	99	500 S. FL. Avenue Lakeland FL 33801	\$ 0
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: S V Utilities, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2015

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 80,111	128,983	\$ _____	\$ 209,094
Commercial_____		12,869	23,301	_____	36,170
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ 92,980	\$ 152,284	\$ _____	\$ 245,264
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 118,220	127,426	\$ _____	\$ 245,646
Depreciation Expense_____	F-5	21,198	4,093	_____	25,291
CIAC Amortization Expense_____	F-8	_____	_____	_____	0
Taxes Other Than Income_____	F-7	4,184	21,745	_____	25,929
Income Taxes_____	F-7	_____	_____	_____	0
Total Operating Expense		\$ 143,602	153,264	_____	\$ 296,866
Net Operating Income (Loss)		\$ (50,622)	\$ (980)	\$ _____	\$ (51,602)
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ _____	\$ _____	\$ (51,602)

UTILITY NAME: S V Utilities, Ltd.

YEAR OF REPORT DECEMBER 31,	2014
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## COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 1,149,922	\$ 1,136,413
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	800,847	775,556
Net Utility Plant -----		\$ 349,075	\$ 360,857
Cash -----		1,149	881
Customer Accounts Receivable (141) -----		0	13,656
Other Assets (Specify): -----			
Non-utility Property Net (121,122) -----		122,545	122,545
Notes Receivable Assoc. Cos. (146) -----		4,350	4,350
Misc. accrued debits -----		1,456	1,456
Unamort. Regulatory Comm Expense -----		4,231	5,741
Total Assets -----		\$ 482,806	\$ 509,486
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	(1,512,315)	(1,460,739)
Total Capital -----		\$ (1,512,315)	\$ (1,460,739)
Long Term Debt (224) -----	F-6	\$ 0	\$ 0
Accounts Payable (231) -----		5,706	3,308
Notes Payable (232) -----		4,210	5,603
Customer Deposits (235) -----			
Accrued Taxes (236) -----		25,929	22,356
Other Liabilities (Specify) Prepaid income -----		89	
Accounts Payable Assoc. Cos. (233) -----		1,841,791	1,821,562
Notes Payable Assoc. Cos (234) -----		70,500	70,500
Misc. Current & Accrued Liabilities (241) -----		46,896	46,896
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	0	0
Total Liabilities and Capital -----		\$ 482,806	\$ 509,486



UTILITY NAME S V Utilities, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2015

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ 601,709	\$ 548,213	\$	\$ 1,149,922
-----				
Construction Work in				
-----				
Other (Specify) -----				
-----				
-----				
Total Utility Plant -----	\$ 601,709	\$ 548,213	\$	\$ 1,149,922

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year -----	\$ 332,428	\$ 443,128	\$	\$ 775,556
Add Credits During Year:				
Accruals charged to				
depreciation account -----	\$ 21,198	\$ 12,370	\$	\$ 33,568
Salvage -----				
Other Credits (specify) -----				
Amort of Org & Franchises -----				0
Total Credits -----	\$ 21,198	\$ 12,370	\$	\$ 33,568
Deduct Debits During Year:				
Book cost of plant				
retired -----	\$	\$	\$	\$
Cost of removal -----				
Other debits (specify) -----		8,277		8,277
Total Debits -----	\$	\$ 8,277	\$	\$ 8,277
Balance End of Year -----	\$ 353,626	\$ 447,221	\$	\$ 800,847

UTILITY NAME: S V Utilities, Ltd.

YEAR OF REPORT	
DECEMBER 31,	2015

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	N/A _____	N/A _____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ N/A _____	\$ N/A _____
Changes during the year (Specify): _____ _____ _____	_____ _____ _____	_____ _____ _____
Balance end of year _____	\$ _____	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ (1,460,739)
Changes during the year (Specify): Current year loss _____	_____ _____	(51,576) _____
Balance end of year _____	\$ _____	\$ (1,512,315)

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
None _____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ 0

**S V Utilities, Ltd.**

YEAR OF REPORT

**DECEMBER 31,**

2015

**TAXES ACCRUED ( 236 )**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax	\$	\$	\$	\$
State income Tax				
Taxes Other Than Income:				
State ad valorem tax				
Local property tax		14,892		14,892
Regulatory assessment fee	4,184	6,853		11,037
Other (Specify)				
Total Taxes Accrued	\$ 4,184	\$ 21,745	\$	\$ 25,929

### PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

[illegible]

UTILITY NAME: S V Utilities, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2015

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	_____	_____	_____
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	_____	_____	_____
6) Less Accumulated Amortization_____	_____	_____	_____
7) Net CIAC_____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
Sub-total_____			\$ <u>0</u>	\$ <u>0</u>
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
_____	_____	\$ _____	\$ <u>0</u>	\$ <u>0</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ <u>0</u>	\$ <u>0</u>

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year_____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Add Credits During Year:_____	_____	_____	_____
Deduct Debits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME S V Utilities, Ltd.

YEAR OF REPORT DECEMBER 31, 2015
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**SCHEDULE "A"**

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

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ <u>N/A</u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Preferred Stock	<u>          </u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Long Term Debt	<u>          </u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Customer Deposits	<u>          </u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Tax Credits - Zero Cost	<u>          </u>	<u>          </u> %	0.00 %	<u>          </u> %
Tax Credits - Weighted Cost	<u>          </u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Deferred Income Taxes	<u>          </u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Other (Explain)	<u>          </u>	<u>          </u> %	<u>          </u> %	<u>          </u> %
Total	\$ <u>          </u>	<u>100.00</u> %		<u>          </u> %

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

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	<u>          </u> %
Commission Order Number approving AFUDC rate:	<u>          </u>



**WATER  
OPERATING  
SECTION**

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UTILITY NAME: S V Utilities, Ltd.

YEAR OF REPORT	
DECEMBER 31,	2015

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	2,621	_____	_____	2,621
304	Structures and Improvements_____	8,000	_____	_____	8,000
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	14,482	_____	_____	14,482
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	1,910	_____	_____	1,910
310	Power Generation Equipment_____	0	_____	_____	0
311	Pumping Equipment_____	90,405	_____	_____	90,405
320	Water Treatment Equipment_____	9,600	_____	_____	9,600
330	Distribution Reservoirs and Standpipes_____	64,550	_____	_____	64,550
331	Transmission and Distribution Lines_____	165,010	_____	_____	165,010
333	Services_____	0	_____	_____	0
334	Meters and Meter Installations_____	173,802	2,126	_____	175,928
335	Hydrants_____	49,000	3,234	_____	52,234
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	13,461	_____	_____	13,461
341	Transportation Equipment_____	_____	_____	_____	_____
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	3,508	_____	_____	3,508
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	Total Water Plant_____	\$ 596,349	\$ 5,360	\$ _____	\$ 601,709



UTILITY NAME: S V Utilities, Ltd.YEAR OF REPORT  
DECEMBER 31, 2015

## ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	28	0 %	3.57 %	\$ 8,000	\$	\$	\$ 8,000
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	0 %	3.70 %	14,482			14,482
308	Infiltration Galleries & Tunnels		%	%				0
309	Supply Mains	32	0 %	3.13 %	390		60	450
310	Power Generating Equipment	0	0 %	5.88 %	0			0
311	Pumping Equipment	17	%	5.88 %	86,516		243	86,759
320	Water Treatment Equipment	17	0 %	5.88 %	9,600			9,600
330	Distribution Reservoirs & Standpipes	33	0 %	3.03 %	11,290		1,956	13,246
331	Trans. & Dist. Mains	38	0 %	2.63 %	144,645		4,339	148,984
333	Services	0	0 %	2.86 %	0			0
334	Meter & Meter Installations	17	0 %	5.88 %	12,872		10,345	23,217
335	Hydrants	40	0 %	2.5 %	41,039		1,306	42,345
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	16.67 %	2717		2,247	4,964
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment	20	%	5.00 %	877		702	1579
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 332,428	\$	\$ 21,198	\$ 353,626 *

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

UTILITY NAME: S V Utilities, Ltd.YEAR OF REPORT  
DECEMBER 31, 2015**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ 57,966
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	
604	Employee Pensions and Benefits_____	
610	Purchased Water_____	
615	Purchased Power_____	4,515
616	Fuel for Power Production_____	
618	Chemicals_____	2,048
620	Materials and Supplies_____	9,456
630	Contractual Services:	
	Billing_____	
	Professional_____	15,600
	Testing_____	3,251
	Other_____	14,958
640	Rents_____	
650	Transportation Expense_____	3,861
655	Insurance Expense_____	895
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	805
670	Bad Debt Expense_____	871
675	Miscellaneous Expenses_____	3,994
	Total Water Operation And Maintenance Expense_____	\$ 118,220 *
	* This amount should tie to Sheet F-3.	

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	722	722	722.0
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	9	9	9
3/4"	D	1.5			
1"	D	2.5	2	2	5
1 1/2"	D,T	5.0	5	5	25.0
2"	D,C,T	8.0	2	2	16.0
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
<b>Total</b>			<u>740</u>	<u>740</u>	<u>777.0</u>

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

UTILITY NAME:        S V Utilities, Ltd.

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

SYSTEM NAME:        S V Utilities

**PUMPING AND PURCHASED WATER STATISTICS**

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January_____	_____	3,813	_____	3,813	2,691
February_____	_____	3,059	12	3,047	2,582
March_____	_____	3,683	_____	3,683	3,325
April_____	_____	3,497	1	3,496	3,209
May_____	_____	3,354	12	3,342	3,418
June_____	_____	2,204	8	2,196	3,129
July_____	_____	2,862	_____	2,862	2,943
August_____	_____	1,735	_____	1,735	2,183
September_____	_____	2,948	_____	2,948	2,469
October_____	_____	3,463	_____	3,463	3,042
November_____	_____	3,957	_____	3,957	3,179
December_____	_____	4,206	_____	4,206	3,680
Total for Year_____	_____	38,781	33	38,748	35,850

If water is purchased for resale, indicate the following:

Vendor        N/A

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	17,075	_____	_____	17,075
PVC	4"	950	_____	_____	950
PVC	2"	15,330	_____	_____	15,330
PVC	1"	165	_____	_____	165
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ S V Utilities, Ltd.

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

SYSTEM NAME: \_\_\_\_\_ S V Utilities

### WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1980	_____	_____	_____
Types of Well Construction and Casing _____	Steel	Steel	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	530'	_____	_____	_____
Diameters of Wells _____	8"	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	30	30	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	No	Ford Diesel	_____	_____
* Submersible, centrifugal, etc.				

### RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Steel	_____	_____	_____
Capacity of Tank _____	8,000	_____	_____	_____
Ground or Elevated _____	Ground	_____	_____	_____

### HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	N/A	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<u>Pumps</u>				
Manufacturer _____	N/A	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ S V Utilities, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2015

### SOURCE OF SUPPLY

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_	280,800		
Type of Source_	Ground		

### WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_			
Make_			
Permitted Capacity (GPD)_			
High service pumping			
Gallons per minute_	0		
Reverse Osmosis_	0		
Lime Treatment			
Unit Rating_	0		
Filtration			
Pressure Sq. Ft._	0		
Gravity GPD/Sq.Ft._	0		
Disinfection			
Chlorinator_	W & T Gas		
Ozone_	0		
Other_	0		
Auxiliary Power_			

UTILITY NAME: \_\_\_\_\_ S V Utilities, Ltd

YEAR OF REPORT  
DECEMBER 31, 2015

SYSTEM NAME: \_\_\_\_\_ S V Utilities

### GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_ 777
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 777
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 777
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 777
5. Estimated annual increase in ERCs \*. \_\_\_\_\_ None
6. Is the utility required to have fire flow capacity? \_\_\_\_\_ Yes  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. \_\_\_\_\_ 49 Hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
At this time there are no plans to enlarge or improve the current water system.  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # \_\_\_\_\_ 6532715
12. Water Management District Consumptive Use Permit # 20008344.007
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_ Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:

ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

# **WASTEWATER OPERATING SECTION**

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UTILITY NAME: S V Utilities, Ltd.

YEAR OF REPORT DECEMBER 31, 2015
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**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	27,935	_____	_____	27,935
354	Structures and Improvements_____	5,950	_____	_____	5,950
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	4,542	_____	_____	4,542
361	Collection Sewers - Gravity_____	323,884	_____	_____	323,884
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	0	_____	_____	0
364	Flow Measuring Devices_____	2,900	_____	_____	2,900
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	0	_____	_____	0
371	Pumping Equipment_____	5,814	5,018	_____	10,832
380	Treatment and Disposal Equipment_____	148,866	3,131	_____	151,997
381	Plant Sewers_____	1,425	_____	_____	1,425
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	1,781	_____	_____	1,781
390	Office Furniture and Equipment_____	13,459	_____	_____	13,459
391	Transportation Equipment_____	_____	_____	_____	_____
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	3,508	_____	_____	3,508
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 540,064	\$ 8,149	\$ _____	\$ 548,213 *

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



UTILITY NAME: S V Utilities, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2015

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	27	0 %	3.70 %	\$ 1,224	\$	\$ 220	\$ 1,444
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force	27	0 %	3.70 %	1,428		168	1,596
361	Collection Sewers - Gravity	40	0 %	2.50 %	275,465		8,097	283,562
362	Special Collecting Structures		%	%				0
363	Services to Customers	35	0 %	2.86 %	0			0
364	Flow Measuring Devices		%	20.00 %	2,900			2,900
365	Flow Measuring Installations		%	%				0
370	Receiving Wells		%	5.56 %	0			0
371	Pumping Equipment	18	0 %	5.56 %	835		602	1,437
380	Treatment and Disposal Equipment	18	0 %	5.56 %	157,143	8,277	174	149,040
381	Plant Sewers	32	0 %	3.13 %	337		45	382
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	6.67 %	178		119	297
390	Office Furniture and Equipment		%	16.67 %	2741		2,244	4,985
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				0
394	Laboratory Equipment		%	%				
395	Power Operated Equipment	20	%	5.00 %	877		701	1,578
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$ 443,128	\$ 8,277	\$ 12,370	\$ 447,221 *

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

UTILITY NAME:        S V Utilities, Ltd.

YEAR OF REPORT DECEMBER 31, 2015
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**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 47,301
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	19,795
715	Purchased Power	16,506
716	Fuel for Power Production	
718	Chemicals	6,181
720	Materials and Supplies	3,558
730	Contractual Services:	
	Billing	
	Professional	13,581
	Testing	2,314
	Other	7,906
740	Rents	
750	Transportation Expense	6,718
755	Insurance Expense	895
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	705
770	Bad Debt Expense	810
775	Miscellaneous Expenses	1,156
	Total Wastewater Operation And Maintenance Expense	\$ 127,426 *

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

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of or Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0	722	722	722.0
General Service					
5/8"	D	1.0	1	1	1.0
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0	2	2	10.0
2"	D,C,T	8.0	1	1	8.0
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
Total			726	726	741.0

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

UTILITY NAME: \_\_\_\_\_ S V Utilities, Ltd.

YEAR OF REPORT  
DECEMBER 31 2015

### PUMPING EQUIPMENT

Lift Station Number _____	1	2	Club House	Boat Ramp	_____	_____
Make or Type and nameplate data on pump _____	FG	Concrete	3 HP	1 HP	_____	_____
Year installed _____	1983	1984	_____	_____	_____	_____
Rated capacity _____	4"x12'	_____	_____	_____	_____	_____
Size _____	6"	6' x 8'	4' x 10'	4' x 10'	_____	_____
Power:						
Electric _____	Electric	Electric	Electric	Electric	_____	_____
Mechanical _____	2-1 HP	2-3 HP	_____	_____	_____	_____
Nameplate data of motor _____	230 v	230 v	_____	_____	_____	_____
_____	1 Phase	1 Phase	_____	_____	_____	_____

### SERVICE CONNECTIONS

Size (inches) _____	4"	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____	_____
Number of active service connections _____	728	_____	_____	_____	_____	_____
Beginning of year _____	728	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____
End of year _____	728	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

### COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	8"	6"	_____	_____	4"	_____	_____	_____
Type of main _____	_____	_____	_____	_____	PVC	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	16,287	9,700	_____	_____	2,600	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	16,287	9,700	_____	_____	2,600	_____	_____	_____

### MANHOLES

Size (inches) _____	4'	_____	_____	_____
Type of Manhole _____	Concrete	_____	_____	_____
Number of Manholes:				
Beginning of year _____	54	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	54	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ S V Utilities, Ltd.

SYSTEM NAME: \_\_\_\_\_ S V Utilities

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

### TREATMENT PLANT

Manufacturer_____	Unknown_____	_____	_____
Type_____	_____	_____	_____
"Steel" or "Concrete"_____	Concrete_____	_____	_____
Total Permitted Capacity_____	_____	_____	_____
Average Daily Flow_____	37,422_____	_____	_____
Method of Effluent Disposal_____	Perc Ponds_____	_____	_____
Permitted Capacity of Disposal_____	_____	_____	_____
Total Gallons of Wastewater treated_____	13,659,000_____	_____	_____

### MASTER LIFT STATION PUMPS

Manufacturer_____	N/A_____	_____	_____	_____	_____	_____
Capacity (GPM's)_____	_____	_____	_____	_____	_____	_____
Motor:_____	_____	_____	_____	_____	_____	_____
Manufacturer_____	_____	_____	_____	_____	_____	_____
Horsepower_____	_____	_____	_____	_____	_____	_____
Power (Electric or Mechanical)_____	_____	_____	_____	_____	_____	_____

### PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	1,539	_____	1,539
February_____	1,463	_____	1,463
March_____	1,601	_____	1,601
April_____	1,166	_____	1,166
May_____	849	_____	849
June_____	857	_____	857
July_____	913	_____	913
August_____	956	_____	956
September_____	981	_____	981
October_____	966	_____	966
November_____	1,155	_____	1,155
December_____	1,213	_____	1,213
Total for year_____	13,659	_____	13,659

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

N/A

UTILITY NAME: \_\_\_\_\_ S V Utilities, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2015

SYSTEM NAME: \_\_\_\_\_ S V Utilities

**GENERAL WASTEWATER SYSTEM INFORMATION**

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

1. Present number of ERCs\* now being served. \_\_\_\_\_ 741
2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 741
3. Present system connection capacity (in ERCs\*) using existing lines \_\_\_\_\_ 741
4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ 741
5. Estimated annual increase in ERCs\*. \_\_\_\_\_ None

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

There are no current plans to enlarge or improve the system.

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

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_ do not engage in reuse  
If so, when? \_ No feasibility study has been performed.

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

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

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ Nov. 2006

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

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? \_\_\_\_\_
- c. When will construction begin? \_\_\_\_\_
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? \_\_\_\_\_ No

12. Department of Environmental Protection ID # \_\_\_\_\_ FLA013102

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

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

- (b) If no historical flow data are available use:  
 $ERC = (\text{Total SFR gallons sold (omit 000/365 days/280 gallons per day)})$

UTILITY NAME: S V Utilities, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2015

## CERTIFICATION OF ANNUAL REPORT

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

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

### Items Certified

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

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

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

\_\_\_\_\_  
(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.

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

**Company: SV Utilities, Ltd.**

**For the Year Ended December 31, 2015**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 80,111	\$ 80,111	\$ -
Commercial	\$ 12,869	\$ 12,869	\$ -
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Water Operating Revenue</b>	<b>\$ 92,980</b>	<b>\$ 92,980</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Water Operating Revenues</b>	<b>\$ 92,980</b>	<b>\$ 92,980</b>	<b>\$ -</b>

Explanations:

Instructions:

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

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

**Company: SV Utilities, Ltd**

**For the Year Ended December 31, 2015**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 128,983	\$ 128,983	\$ -
Commercial	23,301	23,301	\$ -
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Wastewater Operating Revenue</b>	<b>\$ 152,284</b>	<b>\$ 152,284</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	
<b>Net Wastewater Operating Revenues</b>	<b>\$ 152,284</b>	<b>\$ 152,284</b>	<b>\$ -</b>

Explanations:

Instructions:

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