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# CLASS "A" OR "B"

## WATER and/or WASTEWATER UTILITIES

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

# ANNUAL REPORT

OF

WU385-15-AR

**Windstream Utilities Company**

Exact Legal Name of Respondent

**427-W**

Certificate Numbers

Submitted To The

STATE OF FLORIDA



RECEIVED  
FLORIDA PUBLIC SERVICE  
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DIVISION OF  
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 2015**





## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Officers and Directors  
Windstream Utilities Company  
Ocala, FL 34478

Management is responsible for the financial statements of Windstream Utilities Company, included in the accompanying Annual Report, which comprise the statement of assets, liabilities, and equity of Windstream Utilities Company as of December 31, 2015 and the statement of revenue and expenses for the year ended December 31, 2015 in accordance with the requirements of the Public Service Commission of the State of Florida. We have performed a compilation engagement in accordance with Standards for Accounting and Review Services promulgated by the Accounting and Review Services committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying Annual Report.

The financial statements included in the accompanying Annual Report are presented in accordance with the requirements of the Public Service Commission of the State of Florida, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The remaining information not included on the statement of assets, liabilities, and equity and the statement of revenue and expenses has been prepared by management, and we assume no responsibility for such information.

This report is intended solely for the information and use of the Public Service Commission of the State of Florida and management. The report is not intended to be and should not be used by anyone other than these specified parties.

*CJN&W CPAs*

CJN&W CPAs  
June 10, 2016



## General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create a permanent record, such as by 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 of the page 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. Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
11. 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.
12. 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.
13. 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 Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility



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# **EXECUTIVE SUMMARY**



## CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: Windstream Utilities Company

<b>YEAR OF REPORT</b> <b>December 31, 2015</b>
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I HEREBY CERTIFY, to the best of my knowledge and belief:

- |   |                     |  |
|---|---------------------|--|
| <b>YES</b><br>( <input checked="" type="checkbox"/> ) | <b>NO</b><br>(    ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| <b>YES</b><br>( <input checked="" type="checkbox"/> ) | <b>NO</b><br>(    ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| <b>YES</b><br>( <input checked="" type="checkbox"/> ) | <b>NO</b><br>(    ) | 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.  |
| <b>YES</b><br>( <input checked="" type="checkbox"/> ) | <b>NO</b><br>(    ) | 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. ( <input checked="" type="checkbox"/> )	2. ( <input checked="" type="checkbox"/> )	3. ( <input checked="" type="checkbox"/> )	4. ( <input checked="" type="checkbox"/> )
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\_\_\_\_\_  
(signature of the chief executive officer of the utility) \*

1. (    )	2. (    )	3. (    )	4. (    )
--------------	--------------	--------------	--------------

N/A

\_\_\_\_\_  
(signature of the 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, 2015
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Windstream Utilities Company  
(Exact Name of Utility)

County: Marion

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

P.O. Box 4201

Ocala, Florida 34478-4201

Telephone: ( 352 ) 620-8290

e-Mail Address: lesliipoole@embarqmail.com

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number WU1815

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

Anthony Q De Santis, CPA

CJN&W CPAs

2560 Gulf-to-Bay Blvd, Suite 200

Clearwater, Florida 34625

Telephone: ( 727 ) 791-4020

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

3002 NW 10th Street

Ocala, Florida 34475

Telephone: ( 352 ) 620-8290

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

CJN&W CPAs

Date of original organization of the utility: 03/22/84

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

Individual

☐

Partnership

☐

Sub S Corporation

☐

1120 Corporation

☒

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

	Name	Percent Ownership	
1.	Sharon Dlouhy Family Trust	60.0	%
2.	Lesli M. Poole	13.4	%
3.	Kimberly Ann Moffitt	13.3	%
4.	Christina L. Russell	13.3	%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%



**UTILITY NAME:** Windstream Utilities Company

**YEAR OF REPORT**  
December 31, 2015

## DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Anthony Q De Santis, CPA	CPA	CJN&W CPAs	Accounting & rate matters
F. Marshall Deterding	Attorney	Sundstrom & Mindlin, LLP	Legal matters
LE "Butch" Dlouhy	Officer	Windstream Utilities	All matters

- (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.



**UTILITY NAME:** Windstream Utilities Company

<b>YEAR OF REPORT</b> December 31, 2015
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**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) The Utility was organized March 22, 1984 to provide water service to the Windstream Development. The Utility has experienced customer growth from other developments since its organization.
- (B) Water service only.
- (C) The Utility's goals are to provide quality water service and earn a fair return on its investment in Plant in Service.
- (D) Water service only.
- (E) The projected growth rate cannot be determined due to the collapse of the real estate market.
- (F) None



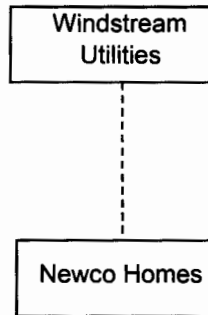
UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
December 31, 2015

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/15

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



The Utility has no parents or subsidiaries. The entities above are affiliated only through common ownership by the Utility's stockholder.



UTILITY NAME: Windstream Utilities Company

<b>YEAR OF REPORT</b> December 31, 2015
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### COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
L.E. Dlouhy Lesli Poole	President	60 %	\$ 116,400 (1)
	Vice President	80 %	\$ -
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$

### COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
L.E. Dlouhy Lesli Poole	President	1	\$ None
	Vice President	1	\$ None
			\$
			\$
			\$
			\$
			\$
			\$

(1) Compensation included in management fee



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
December 31, 2015

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, and other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on Page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
Newco Homes	Field labor, plant operations, Construction contract negotiation and supervision, field repairs, maintenance, accounting, meter reading, billing.	\$ 236,400	Newco Homes 3002 NW 10th Street Ocala, Florida 34475
LE Dlouhy	Office Building	17,808	3002 NW 10th Street Ocala, Florida 34475

\* 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.



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
December 31, 2015

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all 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.

<b>NAME</b> <b>(a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION</b> <b>(b)</b>	<b>AFFILIATION OR CONNECTION</b> <b>(c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION</b> <b>(d)</b>
L.E. Dlouhy	Development	Officer Officer	Newco Homes Windstream Utilities Corp
Lesli Poole	Officer	Officer	Windstream Utilities Corp



**UTILITY NAME:** Windstream Utilities Company

<b>YEAR OF REPORT</b> December 31, 2015
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**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer 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 revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
December 31, 2015

**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, 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

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
Newco Homes	Field labor, plant operations, Construction contract negotiation and supervision, field repairs, maintenance, accounting, meter reading, billing.	1984 - Open	P	\$ 236,400
LE Dlouhy	Office rent	1984 - Open	p	17,808



**YEAR OF REPORT**  
December 31, 2015



# **FINANCIAL SECTION**



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
**December 31, 2015**

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 860,814	\$ 860,619
108-110	Less: Accumulated Depreciation and Amortization	F-8	(460,140)	(434,598)
Net Plant			400,674	426,021
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			400,674	426,021
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments				
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		190,076	312,153
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 Uncollectable Accounts	F-11	4,222,486	4,534,880
145	Accounts Receivable from Associated Companies	F-12	134,037	134,037
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments		1,250	1,250
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	225	225
Total Current and Accrued Assets			4,548,074	4,982,545

\* Not Applicable for Class B Utilities



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
**December 31, 2015**

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	9,120	12,160
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			9,120	12,160
TOTAL ASSETS AND OTHER DEBITS			\$ 4,957,868	\$ 5,420,726

\* 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. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital		20,400	20,400
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	3,987,081	4,641,971
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			4,008,481	4,663,371
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	278,956	140,527
Total Long Term Debt			278,956	140,527
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		379,345	316,421
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18		
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		2,538	1,938
236	Accrued Taxes		1,368	3,322
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	36	36
Total Current and Accrued Liabilities			383,287	321,717

\* Not Applicable for Class B Utilities



UTILITY NAME: Windstream Utilities Company

<b>YEAR OF REPORT</b> <b>December 31, 2015</b>
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**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20	21,880	21,880
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			21,880	21,880
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	526,242	516,451
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(260,978)	(243,220)
Total Net C.I.A.C.			265,264	273,231
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 4,957,868</b>	<b>\$ 5,420,726</b>



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
**December 31, 2015**

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 319,627	\$ 59,393
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		319,627	59,393
401	Operating Expenses	F-3(b)	430,390	367,884
403	Depreciation Expense	F-3(b)	53,851	25,541
	Less: Amortization of CIAC	F-22	(52,824)	(17,757)
	Net Depreciation Expense		1,027	7,784
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	26,307	1,747
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
	Utility Operating Expenses		457,724	377,415
	Net Utility Operating Income		(138,097)	(318,022)
469/530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property		4,306,743	
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		4,168,646	(318,022)

\* For each account, column e should agree with columns f, g + h on F-3(b)



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

<b>WATER SCHEDULE W-3* (f)</b>	<b>SEWER SCHEDULE S-3* (g)</b>	<b>OTHER THAN REPORTING SYSTEMS (h)</b>
\$ 59,393 N/A		N/A
59,393	-	-
367,884		
25,541 (17,757)		
7,784	-	-
1,747		
377,415		
(318,022)	N/A	
-		
(318,022)		N/A

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



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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ 4,168,646	\$ (318,022)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		77,975	
421	Miscellaneous Nonutility Revenue		35,177	38,288
426	Miscellaneous Nonutility Expenses		(1,004)	(75)
Total Other Income and Deductions			112,148	38,213
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income			
409.20	Income Taxes		549	365,041
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income			549	365,041
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	15,231	10,040
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			15,231	10,040
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			4,265,014	(654,890)

Explain Extraordinary Income:



**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 858,964	N/A
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	(460,140)	
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(526,242)	
252	Advances for Construction	F-20	(21,880)	
Subtotal			(149,298)	
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	260,978	
Subtotal			111,680	
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		45,986	
	Other (Specify):			
	Non-used and useful advances		21,880	-
RATE BASE			\$ 179,546	\$ -
NET UTILITY OPERATING INCOME			\$ (318,022)	\$ -
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-- %	-- %

**NOTES:**

- (1) Estimated if not known.
- (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 Method.



**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	\$ 4,008,481	93.44 %	12.67 %	11.84 %
Preferred Stock		%	- %	%
Long Term Debt	278,956	6.50 %	6.41 %	0.4167 %
Customer Deposits	2,538	0.06 %	6.00 %	0.0036 %
Tax Credits - Zero Cost		%	- %	%
Tax Credits - Weighted Cost		%	- %	%
Deferred Income Taxes		%	- %	%
Other (Explain)		%	- %	%
		%	%	%
Total	\$ 4,289,975	100.00 %		12.26 %

(1) If the Utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate  
proceeding using current annual report year end amounts and cost rates

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity: 12.67 %

Commission order approving Return on Equity: Leverage formula

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate: None %

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.



**UTILITY NAME:** Windstream Utilities Company

**YEAR OF REPORT**  
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## SCHEDULE "B"

## SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (g)
Common Equity	\$ 4,008,481	\$ -	\$ -	\$ -	\$ -	\$ 4,008,481
Preferred Stock	-					-
Long Term Debt	278,956					278,956
Customer Deposits	2,538					2,538
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Income Taxes						
Other (Explain):						
Notes Payable - Assoc Co	-					-
Total	\$ 4,289,975	\$ -	\$ -	\$ -	\$ -	\$ 4,289,975

[illegible]



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
**December 31, 2015**

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 858,964		N/A	\$ 858,964
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	1,850			1,850
106	Completed Construction Not Classified				
Total Utility Plant		\$ 860,814		N/A	\$ 860,814

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

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114		N/A	N/A	N/A	N/A
					-
					-
					-
					-
					-
					-
Total Plant Acquisition Adjustment		\$ -	\$ -	\$ -	\$ -
115	Accumulated Amortization			\$ -	\$ -
					-
					-
					-
					-
					-
					-
Total Accumulated Amortization		\$ -	\$ -	\$ -	\$ -
Total Acquisition Adjustments		\$ -	\$ -	\$ -	\$ -



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

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 434,598		N/A	\$ 434,598
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	25,541			25,541
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
Rounding	1			1
	-			
Other Credits (specify) :				
Total credits	25,542			25,542
Debits during year:				
	-	-		
Total debits				
Balance end of year	\$ 460,140	N/A	N/A	\$ 460,140

ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify):				
Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
Total debits				
Balance end of year	N/A	N/A	N/A	N/A

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



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (c)	AMOUNT (d)
None	\$ -	-	\$ -
Total	\$ -		\$ -

**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)
None	\$ -	\$ -	\$ -	\$ -
Total Nonutility Property	\$ -	\$ -	\$ -	\$ -

**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): None	\$ -
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): None	\$ -
Total Other Special Deposits	\$ -



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
**December 31, 2015**

**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123-127**

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): N/A	\$ _____ -	\$ _____ -
Total Investment In Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): N/A	\$ _____ -	\$ _____ -
Total Utility Investments		\$ _____ -
OTHER INVESTMENTS (Account 125): N/A	\$ _____ -	\$ _____ -
Total Other Investments		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 & 127; Class B Utilities: Account 127)) N/A		\$ _____ -
Total Special Funds		\$ _____ -



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
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**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 (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 3,209	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 3,209
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
Dlouhy Family LTD Partnership	\$ 19,997	
Swarbrick loan receivable	1,800	
Eric Mahone	650	
Total Other Accounts Receivable		\$ 22,447
NOTES RECEIVABLE (Acct. 144):		
Marion County	\$ 4,196,830	
Total Notes Receivable		\$ 4,196,830
Total Accounts and Notes Receivable		4,222,486
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ -	
Add: Provision for uncollectables for current year		
Collections of accounts previously written off		
Utility accounts		
Others		
Total Additions		
Deduct accounts written off during year:		
Utility accounts		
Others		
Total accounts written off		
Balance end of year		
Total Accounts and Notes Receivable - Net		\$ 4,222,486



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Stockholders	\$ 134,037
Total	\$ 134,037

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None		\$ -
Total		\$ -

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
Utility deposit	\$ 225
	-
Total	\$ 225



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
	\$ -	\$ -
Total Unamortized Debt Discount and Expense		
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
Total Unamortized Premium on Debt	\$ -	\$ -

**EXTRAORDINARY PROPERTY LOSSES**  
**ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	
Total Extraordinary Property Losses	\$ -



UTILITY NAME: Windstream Utilities Company

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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): None	\$ -	\$ -
Total Deferred Rate Case Expense	NONE	NONE
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$ -	\$ -
Tower Painting	(1,840)	5,520
Tank Painting	(1,200)	3,600
Total Other Deferred Debits	\$ (3,040)	\$ 9,120
REGULATORY ASSETS (Class A Utilities: Account 186.3): None	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ (3,040)	\$ 9,120



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
Par or stated value per share	\$ 1.00	\$ 1.00
Shares authorized		1,000
Shares issued and outstanding		1,000
Total par value of stock issued	\$ -	\$ 1,000
Dividends declared per share for year	None	None
<b>PREFERRED STOCK</b>		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$ -	\$ -
Dividends declared per share for year	None	None

\* Account 204 not applicable for Class B utilities

**BONDS  
ACCOUNT 221**

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

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



**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.  
 2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year	\$ 4,641,971
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	
	Total Credits	
	Debits: Rounding	
	Total Debits	
435	Balance transferred from Income	(654,890)
436	Appropriations of Retained Earnings:	
	Total appropriations of Retained Earnings	
437	Dividends declared: Preferred stock dividends declared	
438	Common stock dividends declared	
	Total Dividends Declared	
	Year end Balance	3,987,081
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	
	Total Retained Earnings	\$ 3,987,081

Notes to Statement of Retained Earnings:



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
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**ADVANCES FROM ASSOCIATED COMPANIES**  
**ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ -
Total	\$ -

**OTHER LONG TERM DEBT**  
**ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
Sharon Dlouhy Family Trust, 02/01/2007 - 02/01/2017	8.75 %	F	78,956
L.E. Dlouhy, 3/2015 -8/2020	5.50 %	F	200,000
Total			\$ 278,956

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



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
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**NOTES PAYABLE (ACCTS. 232 AND 234)**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE (Account 232): N/A			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$ -
N/A	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES**

**ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ -
Total	



UTILITY NAME: Windstream Utilities Company

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

ACCOUNTS 237 AND 427					
DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
L.E. Dlouhy	-	427.1	\$ -	\$ -	\$ -
Sharon Dlouhy Family Trust	-	427.1	9,866	9,866	
Total Account No. 237.1	-		9,866	9,866	-
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
Customer Deposits		427.5	174	174	-
Total Account 237.2	-		174	174	
Total Account 237 (1)	\$ -		\$ 10,040	\$ 10,040	\$ -
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 10,040		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 10,040		

(1) Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest

(2) Must agree to F-3(c), Current Year Interest Expense



UTILITY NAME: Windstream Utilities Company

**YEAR OF REPORT**  
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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION (a)	BALANCE END OF YEAR (b)
Withholding taxes payable	\$ 36
Total Miscellaneous Current and Accrued Liabilities	\$ 36

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT.		CREDITS (e)	BALANCE END OF YEAR (f)
		DEBIT (c)	AMOUNT (d)		
Bellewether	\$ 21,630		\$ -	\$ -	\$ 21,630
Harvest Meadow	250				250
					-
					-
					-
					-
					-
					-
					-
					-
Total	\$ 21,880		\$ -	\$ -	\$ 21,880

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



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	\$ -	\$ -
Total Regulatory Liabilities	\$ -	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
N/A	\$ -	\$ -
Total Deferred Liabilities	\$ -	\$ -
TOTAL OTHER DEFERRED CREDITS	\$ -	\$ -



**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 516,451	N/A	N/A	\$ 516,451
Add credits during year:	9,791			9,791
Less debits charged during	-			-
Total Contributions In Aid of Construction	\$ 526,242	\$ -	\$ -	\$ 526,242

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year	\$ 243,220	N/A	N/A	\$ 243,220
Debits during year:	17,758			17,758
Credits during year (specify):	-			
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 260,978			\$ 260,978



UTILITY NAME: Windstream Utilities Company

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

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year	<u>F-3(c)</u>	<u>N/A</u>
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	<u>W-7</u>	<u>-</u>
_____		<u>-</u>
_____		<u>-</u>
_____		<u>-</u>
Deductions recorded on books not deducted for return:		
Penalties		<u>-</u>
Miscellaneous non-utility	<u>F-3c</u>	<u>-</u>
_____		<u>-</u>
_____		<u>-</u>
Income recorded on books not included in return:		
Miscellaneous Non-utility Income		<u>-</u>
_____		<u>-</u>
_____		<u>-</u>
_____		<u>-</u>
Deduction on return not charged against book income:		
Book-Tax Depreciation difference	<u>F-3a</u>	<u>-</u>
_____		<u>-</u>
_____		<u>-</u>
_____		<u>-</u>
Federal tax net income		<u>\$ -</u>
Computation of tax:		
Net Income	\$	<u>-</u>
Effective State & Federal tax rate		<u>15.89%</u>
Provision for income taxes	\$	<u>-</u>



# **WATER OPERATION SECTION**



**UTILITY NAME:** Windstream Utilities Company

## WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned the a group number. Each individual system which as not been consolidated should be assigned its own group number.

The water financial schedules (W-1 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 the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

[illegible]



UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

**YEAR OF REPORT**  
**December 31, 2015**

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 858,964
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(460,140)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(526,242)
252	Advances for Construction	F-20	(21,880)
	Subtotal		(149,298)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	260,978
	Subtotal		111,680
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		45,986
	Other (Specify): Non-used & useful advances		21,880
	WATER RATE BASE		\$ 179,546
	UTILITY OPERATING INCOME	W-3	\$ (318,022)
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		-- %

NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.

(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.



WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	59,393
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		59,393
401	Operating Expenses	W-10(a)	367,884
403	Depreciation Expense	W-6(a)	25,541
	Less: Amortization of CIAC	W-8(a)	(17,757)
	Net Depreciation Expense		7,784
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,673
408.11	Property Taxes		(1,501)
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		575
408	Total Taxes Other Than Income		1,747
409.1	Income Taxes		
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		377,415
	Utility Operating Income (Loss)		(318,022)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
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 (Loss)		\$ (318,022)



UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

**YEAR OF REPORT**  
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**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	17,248	-	-	17,248
304	Structure and Improvements	15,247	-	-	15,247
305	Collecting and Impounding Reservoirs		-	-	
306	Lake, River and Other Intakes		-	-	
307	Wells and Springs	61,616	-	-	61,616
308	Infiltration Galleries and Tunnels		-	-	
309	Supply Mains	8,017	-	-	8,017
310	Power Generation Equipment	30,906	-	-	30,906
311	Pumping Equipment	30,058	-	-	30,058
320	Water Treatment Equipment	66,909	-	-	66,909
330	Distribution Reservoirs and Standpipes	437,577	-	-	437,577
331	Transmission and Distribution Mains	5,966	-	-	5,966
333	Services	8,870	-	-	8,870
334	Meters and Meter Installations	86,104	195	-	86,299
335	Hydrants	13,488	-	-	13,488
336	Backflow Prevention Devices		-	-	
339	Other Plant / Miscellaneous Equipment	1,038	-	-	1,038
340	Office Furniture and Equipment	56,330	-	-	56,330
341	Transportation Equipment	9,069	-	-	9,069
342	Stores Equipment		-	-	
343	Tools, Shop and Garage Equipment	352	-	-	352
344	Laboratory Equipment		-	-	
345	Power Operated Equipment	926	-	-	926
346	Communication Equipment	6,190	-	-	6,190
347	Miscellaneous Equipment	1,858	-	-	1,858
348	Other Tangible Plant	1,000	-	-	1,000
TOTAL WATER PLANT		\$ 858,769	\$ 195	\$ -	\$ 858,964

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

**W-4(a)**  
**GROUP 1**



UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

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WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises						
303	Land and Land Rights	17,248		\$ -	\$ 17,248	\$ -	\$ -
304	Structure and Improvements	15,247			15,247		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	61,616		61,616			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	8,017		8,017			
310	Power Generation Equipment	30,906		30,906			
311	Pumping Equipment	30,058		30,058			
320	Water Treatment Equipment	66,909			66,909		
330	Distribution Reservoirs and Standpipes	437,577				437,577	
331	Transmission and Distribution Mains	5,966				5,966	
333	Services	8,870				8,870	
334	Meters and Meter Installations	86,299				86,299	
335	Hydrants	13,488				13,488	
336	Backflow Prevention Devices						
339	Other Plant / Miscellaneous Equipment	1,038				1,038	
340	Office Furniture and Equipment	56,330					56,330
341	Transportation Equipment	9,069					9,069
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	352					352
344	Laboratory Equipment						
345	Power Operated Equipment	926					926
346	Communication Equipment	6,190					6,190
347	Miscellaneous Equipment	1,858					1,858
348	Other Tangible Plant	1,000					1,000
	TOTAL WATER PLANT	\$ 858,964	\$ -	\$ 130,597	\$ 99,404	\$ 553,238	\$ 75,725



UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

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**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises			
304	Structure and Improvements	28.00		3.57
305	Collecting and Impounding Reservoirs	28.00		3.57
306	Lake, River and Other Intakes			
307	Wells and Springs	27.00		3.70
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35.00		2.86
310	Power Generation Equipment	20.00		5.00
311	Pumping Equipment	17.00		5.88
320	Water Treatment Equipment	7.00		14.29
330	Distribution Reservoirs and Standpipes	33.00		3.03
331	Transmission and Distribution Mains	38.00		2.63
333	Services	35.00		2.86
334	Meters and Meter Installations	17.00		5.88
335	Hydrants	45.00		2.22
336	Backflow Prevention Devices	15.00		6.67
339	Other Plant / Miscellaneous Equipment	25.00		4.00
340	Office Furniture and Equipment	15.00		6.67
341	Transportation Equipment	6.00		16.67
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	15.00		6.67
344	Laboratory Equipment			
345	Power Operated Equipment	12.00		8.33
346	Communication Equipment	10.00		10.00
347	Miscellaneous Equipment	10.00		10.00
348	Other Tangible Plant	10.00		10.00
Water 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.



UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e) (1)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ (1)	\$ -	\$ (1)
302	Franchises		-		
304	Structure and Improvements	11,069	544		544
305	Collecting and Impounding Reservoirs		-		
306	Lake, River and Other Intakes		-		
307	Wells and Springs	28,136	2,280		2,280
308	Infiltration Galleries and Tunnels		-		
309	Supply Mains	2,924	229		229
310	Power Generation Equipment	18,095	1,545		1,545
311	Pumping Equipment	29,457	601		601
320	Water Treatment Equipment	66,909	-		
330	Distribution Reservoirs and Standpipes	155,499	13,259		13,259
331	Transmission and Distribution	2,482	157		157
333	Services	2,929	253		253
334	Meters and Meter Installations	41,248	5,068		5,068
335	Hydrants	2,969	300		300
336	Backflow Prevention Devices		-		
339	Other Plant / Miscellaneous Equipment	320	42		42
340	Office Furniture and Equipment	54,873	568		568
341	Transportation Equipment	9,069	-		
342	Stores Equipment		-		
343	Tools, Shop and Garage Equipment	352	-		
344	Laboratory Equipment		-		
345	Power Operated Equipment	602	77		77
346	Communication Equipment	4,807	619		619
347	Miscellaneous Equipment	1,858	-		
348	Other Tangible Plant	1,000	-		
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 434,598	\$ 25,541	\$ -	\$ 25,541

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.  
 Note: (1) Rounding



UTILITY NAME: Windstream Utilities Company  
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**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) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	0				
304	Structure and Improvements	0				11,613
305	Collecting and Impounding Reservoirs	0				
306	Lake, River and Other Intakes	0				
307	Wells and Springs	0				30,416
308	Infiltration Galleries and Tunnels	0				
309	Supply Mains	0				3,153
310	Power Generation Equipment	0				19,640
311	Pumping Equipment	0				30,058
320	Water Treatment Equipment	0				66,909
330	Distribution Reservoirs and Standpipes	0				168,758
331	Transmission and Distribution	0				2,639
333	Services	0				3,182
334	Meters and Meter Installations	0				46,316
335	Hydrants	0				3,269
336	Backflow Prevention Devices	0				
339	Other Plant / Miscellaneous Equipment	0				362
340	Office Furniture and Equipment	0				55,441
341	Transportation Equipment	0				9,069
342	Stores Equipment	0				
343	Tools, Shop and Garage Equipment	0				352
344	Laboratory Equipment	0				
345	Power Operated Equipment	0				679
346	Communication Equipment	0				5,426
347	Miscellaneous Equipment	0				1,858
348	Other Tangible Plant	0				1,000
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 460,140



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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 516,451
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 9,791
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		\$ 9,791
Less debits charged during the year (All debits charged during the year must be explained below)		\$ -
Total Contributions In Aid of Construction		\$ 526,242

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:**

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.



UTILITY NAME: Windstream Utilities Company  
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**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)
Capacity fees-Per ERC	15.00	\$ 515	\$ 7,725
Meter fees	3	689	2,066
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Credits			\$ 9,791

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 243,220
Debits during year:	
Accruals charged to Account	17,757
Other Debits (specify):	
Rounding	1
Total debits	17,758
Credits during year (specify):	
Total credits	
Balance end of year	\$ 260,978



**UTILITY NAME:** Windstream Utilities Company  
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## WATER CIAC SCHEDULE "B"

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

[illegible]

**W-8(b)**  
**GROUP 1**



UTILITY NAME: Windstream Utilities Company  
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**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	142	146	\$ 43,104
461.2	Metered Sales to Commercial Customers	1	1	13,759
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	143	147	56,863
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection	-	-	
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	143	147	56,863
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			2,530
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 2,530
	Total Water Operating Revenues			\$ 59,393

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



UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

**YEAR OF REPORT**  
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**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ -	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water			
615	Purchased Power	6,749		
616	Fuel for Power Production	596		
618	Chemicals	1,262		
620	Materials and Supplies	4,726		377
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	17,380		
633	Contractual Services - Legal	(4,290)		
634	Contractual Services - Mgt. Fees	236,400		
635	Contractual Services - Testing	1,725		
636	Contractual Services - Other	15,562		
641	Rental of Building/Real Property	22,428		
642	Rental of Equipment			
650	Transportation Expense	15,683		
656	Insurance - Vehicle			
657	Insurance - General Liability	4,455		
658	Insurance - Workmens Comp.			
659	Insurance - Other	478		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	44,730		
Total Water Utility Expenses		\$ 367,884		\$ 377



UTILITY NAME: Windstream Utilities Company  
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**WATER EXPENSE ACCOUNT MATRIX**

<b>.3 WATER TREATMENT EXPENSES - OPERATIONS (f)</b>	<b>.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)</b>	<b>.5 TRANSMISSION &amp; DISTRIBUTION EXPENSES - OPERATIONS (h)</b>	<b>.6 TRANSMISSION &amp; DISTRIBUTION EXPENSES - MAINTENANCE (i)</b>	<b>.7 CUSTOMER ACCOUNTS EXPENSE (j)</b>	<b>.8 ADMIN. &amp; GENERAL EXPENSES (k)</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6,749					
596					
1,262					
			946		3,403
					17,380
					(4,290)
		236,400			
1,725					
8,658			750	5,835	319
	4,620				17,808
					15,683
					4,455
					478
					44,730
\$ 18,990	\$ 4,620	\$ 236,400	\$ 1,696	\$ 5,835	\$ 99,966



UTILITY NAME: Windstream Utilities Company  
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**PUMPING AND PURCHASED WATER STATISTICS**

MONTH #NAME?	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1,355	-	1,355	1,244
February		1,377	6	1,371	1,063
March		1,912	24	1,888	1,200
April		1,966	32	1,934	2,026
May		2,438	-	2,438	1,787
June		2,616	-	2,616	2,495
July		1,755	-	1,755	2,055
August		1,738	-	1,738	1,544
September		1,651	-	1,651	1,652
October		1,721	-	1,721	1,530
November		1,772	-	1,772	1,938
December		1,858	-	1,858	1,469
Total for year	N/A	22,158	62	22,096	20,004

If water is purchased for resale, indicate the following:

Vendor N/A

Point of deliver N/A

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

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Windstream & Carriage Hills	.010 mgd	.010 mgd	Aquifer
Windstream & Carriage Hills	.057 mgd	.057 mgd	Aquifer



UTILITY NAME: Windstream Utilities Company  
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**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>144,000 gpd</u>	(Windstream)
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	<u>Chlorination</u>	
<b>LIME TREATMENT</b>		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer <u>N/A</u>
<b>FILTRATION</b>		
Type and size of area:		
Pressure (in square feet):	<u>N/A</u>	Manufacturer <u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer <u>N/A</u>



UTILITY NAME: Windstream Utilities Company  
 SYSTEM NAME / COUNTY: Windstream Utilities / Marion

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**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

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	132	132
5/8"	Displacement	1.0	-	
3/4"	Displacement	1.5	1	2
1"	Displacement	2.5	-	
1 1/2"	Displacement or Turbine	5.0	14	70
2"	Displacement, Compound or Turbine	8.0	-	
3"	Displacement	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 Meter Equivalents				204

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

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

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

$$\begin{array}{rcl}
 ERC = & 20,004 & \text{gallons, divided by} \\
 & 350 & \text{gallons per day} \\
 & \underline{365} & \text{days} \\
 & 156.6 & \text{ERC's}
 \end{array}$$



UTILITY NAME: Windstream Utilities Company  
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**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently serve.	<u>157</u>
2. Maximum number of ERC's * which can be served.	<u>157</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>157</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>157</u>
5. Estimated annual increase in ERC's *.	<u>None</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes - Marion County</u> <u>Minimum Marion County requirement: 500gpm x 2hrs</u>
7. Attach a description of the fire fighting facilities.	<u>High capacity pumping</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>None</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction be	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>Windstream: 2-083-0045N</u>
12. Water Management District Consumptive Use Permit #	<u>Windstream:3424645</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

\* An ERC is determined based on the calculation on the bottom of Page W-13



# **WASTEWATER OPERATION SECTION**

**Note: The Company provides water service only; therefore, Pages S-1 through S-14 have been omitted**

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

**Company: Windstream Utilities Company**

**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:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	56,863	56,863	-
Total Fire Protection Revenue (462.1 - 462.2)	-	-	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	-	-	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	2,530	2,530	-
<b>Total Water Operating Revenue</b>	<b>\$ 59,393</b>	<b>\$ 59,393</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>\$ 59,393</b>	<b>\$ 59,393</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).