## CLASS "A" OR "B"

#### WATER AND/OR WASTEWATER UTILITIES

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

# **ANNUAL REPORT**

OF

Public Service Commission
to Not Remove from this Office

WS966-13-AR

**Sunny Hills Utility Company** 

Exact Legal Name of Respondent

501-W & 435-S Certificate Number(s)

Submitted To The

STATE OF FLORIDA



FLOKIDA RECEIVED
COMMISSION

14 JUL - 1 AH 8: 46
ACCOUNTING & FINANCE

FOR THE

YEAR ENDED DECEMBER 31, 2013

#### **GENERAL INSTRUCTIONS**

- 1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- 2. Interpret all accounting words and phrases in accordance with the USOA.
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable."
   Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
- 7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
- 8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- 11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
- 12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

Florida Public Service Commission Division of Accounting and Finance 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

December 31, 2013

#### **CERTIFICATION OF ANNUAL REPORT**

I HEREBY CERTIFY, to the best of my knowledge and belief: 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. YES 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. YES 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility. 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. Items Certified (Signature of Chief Executive Officer of the utility) \* (Signature of Chief Financial Officer of the utility) \*

- \* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.
- NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

# ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2013

Sunny Hills Utilit	ty Company	County	Washington
	(Exact Name of Utility)		
List below the exa 5320 Captains Co	ct mailing address of the utility for which norm	nal correspondence should be sent:	
New Port Richey,			
Telephone:	727-659-5522		
E Mail Address:	trendell@uswatercorp.net		
WEB Site:			
Sunshine State On	e-Call of Florida, Inc. Member Number	FWS-620	
Name and address Troy Rendell	of person to whom correspondence concerning	g this report should be addressed:	
Manager of Regul	ated Systems		
		· · · · · · · · · · · · · · · · · · ·	
Telephone: 727-6	59-5522		
List below the add	ress of where the utility's books and records ar	e located:	
5320 Captains Con New Port Richey,			
New Port Richey,	FI 34032-3089		
Telephone: 727-6	59-5522		
List below any gro	oups auditing or reviewing the records and oper	rations:	
· a = 1111			
J.S. Baillie, Jr., Cl	PA ( See Acountants Compilation Report)		<del></del>
Date of original or	ganization of the utility: 1989		
Check the appropr	iate business entity of the utility as filed with the	he Internal Revenue Service	
Indivi	dual Partnership Sub S Corporati	ion 1120 Corporation	
Mary	Table Sup Sub S Corporati	Tizo corporation	
		<u> </u>	
List below every c of the utility:	orporation or person owning or holding directly	y or indirectly 5% or more of the voting	securities
or the dunity.			Percent
	Name		Ownership
1.	Gary Deremer		51%
2. 3.	Vickie Penick		49%
4.			
5.			
6.			
7.			
8.			
9.			
10.			

# J. S. BAILLIE, JR.

CERTIFIED PUBLIC ACCOUNTANT 2153 GRAND BLVD. HOLIDAY, FL 34690 (727) 937-6650

#### **ACCOUNTANT'S COMPILATION REPORT**

June 25, 2014

**Board of Directors** Sunny Hills Utility Company New Port Richey, Florida

We have compiled the accompanying Balance Sheet as of March 28, 2013 and December 31, 2013 of Sunny Hills Utility Company and the related detail schedules and the Statement of Income and related detail schedules for the year ended December 31, 2013, included in the accompanying prescribed form. We have not audited or reviewed the financial statements included in the accompanying prescribed form, and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of Sunny Hills Utility Company is responsible for the preparation and fair presentation of the financial statement included in the form prescribed by the Florida Public Service Commission in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statement.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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

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

Respectfully submitted,

J. S. Baillie, Jr.

Certified Public Accountant

# 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
Gary Deremer	President	Administration	General Business
Vickie Penick	V. President	Administration	General Business
Joseph Gabay	Accounting Manager	Administration	Accounting Issues
Troy Rendell	Manager Regulated Systems	Administration	PSC Regulation/Filings
J.S. Baillie, Jr., CPA	СРА	Non-employee Consultant	Annual Reports/Filings
	٠		
	<u> </u>		

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by, if not on general payroll.

#### COMPANY PROFILE

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

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

The utility was originally organized as Sunny Hills Utilities, Certificates # 501-W and 435-S in 1988. The utility has changed ownership and names over the years, most recently owned by Aqua Utilities of Florida, Inc.

During 2013, application was made to transfer the utility to Sunny Hills Utility Company (a new owner, unrelated to the previous owners) effective March 28, 2013. Commission Order No. PSC-14-0315-PAA-WS, issued 6/13/14, approved such transfer.

For purposes of this report, balances at March 28, 2013 were recorded by the new owners at the FPSC Staff recommended balances as reflected in Docket No. 130172-WS, later approved by the Commission Order noted above. All balances shown in this report for "Previous Year" reflect the FPSC Staff recommended balances as of March 28, 2013.

The utility provides water and wastewater services in Washington County, Florida.

Current as of

# PARENT / AFFILIATE ORGANIZATION CHART

12/31/13

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).						
	Stockholders of Sunny Hills Utility Company					
	100% Sunny Hills Utility Company	67.40% U.S. Water Services Corporation	1			
Note: The t	wo stockholders of Sunny Hills Utility Compa	iny are also stockholders of U.S. Water.				
		·				

# **COMPENSATION OF OFFICERS**

For each officer, list the time spen activities and the compensation rec	eived as an officer from the respondent	pondent.	isiness
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Gary Deremer	President	5%	\$10,86
Vickie Penick	V. President	5%	

# COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
			\$
1 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			

# BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

NAME OF	TOTAL MITTER CAMPANA	1	NAME AND
NAME OF	IDENTIFICATION		
OFFICER, DIRECTOR	OF SERVICE		ADDRESS OF
OR AFFILIATE	OR PRODUCT	AMOUNT	AFFILIATED ENTITY
(a)	(b)	(c)	(d)
	Contracted		U.S. Water Services
Gary Deremer	Services	\$ See E10(a)	Corporation
	Contracted		U.S. Water Services
Vickie Penick	Services	See E10(a)	Corporation
		·	
	}		
		1	
			·
			İ
	j		
		1	
-4			

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

December 31, 2013

#### AFFILIATION OF OFFICERS AND DIRECTORS

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

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Gary Deremer	President	Stockholder	U.S. Water Services Corporation
Vickie Penick	V. President	Stockholder	U.S. Water Services Corporation
		·	
			<u>-</u>
.,,			
			-
-			

YEAR OF REPORT December 31, 2013

UTILITY NAME: Sunny Hills Utility Company

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

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

	ASSETS		REVENUES		EXPENSE	LS .
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
None	<b>S</b>		•		s	
None	<b>a</b>		<b>3</b>		J	· .
	<del></del>		-			4,4
	<del></del>		<del></del>			
-						
	<u></u>		**			

#### **BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

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

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

NAME OF COMPANY	DESCRIPTION SERVICE AND/OR	CONTRACT OR AGREEMENT	ANNUAL CHARGES (P)urchased		
OR RELATED PARTY (a)	NAME OF PRODUCT (b)	EFFECTIVE DATES (c)	(S)old (d)	AMOUNT (e)	
(a)	(D)	(c)	(u)	(€)	
II C. Martin Committee				\$	
U.S. Water Services				200.444	
Corporation	Contracted Services	Monthly	P	209,444	

**Sunny Hills Utility Company UTILITY NAME:** 

> Enter in this part all transactions relating to the purchase, sale, or transfer of assets.

# **BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

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

The columnar instructions follow:

(a) Enter name of related party or company.

(b) Describe briefly the type of assets purchased, sold or transferred.

Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans		<ul><li>(c) Enter the total rece</li><li>(d) Enter the net book</li><li>(e) Enter the net profit</li><li>(f) Enter the fair market</li></ul>	value for each item report or loss for each item repo	chase with "P" and sale with ed. rted. (column (c) - column (o orted. In space below or in a	d))
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$

# FINANCIAL SECTION

December 31, 2013

# COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTT		1	DDEVIOUS	T	CUDDENT
NO.	ACCOUNT NAME	REF.	ĺ	PREVIOUS	ł	CURRENT
(a)		PAGE		YEAR	1	YEAR
(a)	(b)	(c)		(d)	<del> </del>	(e)
101 106	UTILITY PLANT			1015 605		1056015
101-106	Utility Plant	F-7	\$_	4,845,695	\$	4,856,217
108-110	Less: Accumulated Depreciation and Amortization	F-8		2,255,165		2,361,020
	Net Plant		\$	2,590,530	\$	2,495,197
114-115	Utility Plant Acquisition adjustment (Net)	F-7				0
116 *	Other Utility Plant Adjustments					
	Total Net Utility Plant		\$_	2,590,530	\$_	2,495,197
	OTHER PROPERTY AND INVESTMENTS					
121	Nonutility Property	F-9	\$	0	\$	0
122	Less: Accumulated Depreciation and Amortization		_		_	
	Net Nonutility Property		\$	0	\$	0
123	Investment in Associated Companies	F-10		0		0_
124	Utility Investments	F-10		0		0
125	Other Investments	F-10		0		0
126-127	Special Funds	F-10		0		0
	Total Other Property & Investments		\$_	0	\$	0_
	CURRENT AND ACCRUED ASSETS					
131	Cash		\$	52,200	\$	33,020
132	Special Deposits	F-9				0
133	Other Special Deposits	F-9				0
134	Working Funds					
135	Temporary Cash Investments					
141-144	Accounts and Notes Receivable, Less Accumulated					
	Provision for Uncollectible Accounts	F-11			l	67,241
145	Accounts Receivable from Associated Companies	F-12				0
146	Notes Receivable from Associated Companies	F-12			l	0
151-153	Material and Supplies					
. 161	Stores Expense					
162	Prepayments					
171	Accrued Interest and Dividends Receivable					
172 *	Rents Receivable					
173 *	Accrued Utility Revenues				l	
174	Miscellaneous Current and Accrued Assets	F-12				0
	Total Current and Accrued Assets		\$_	52,200	\$	100,261

<sup>\*</sup> Not Applicable for Class B Utilities

**UTILITY NAME:** 

**Sunny Hills Utility Company** 

December 31, 2013

# COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

	DEE	DDENTOLIC	CYTEDENT
			CURRENT
ACCOUNT NAME			YEAR
(b)	(c)	( <b>d</b> )	(e)
DEFERRED DEBITS			
Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
Extraordinary Property Losses	F-13		0
Preliminary Survey & Investigation Charges			
Clearing Accounts			
Temporary Facilities			
Miscellaneous Deferred Debits	F-14		0
Accumulated Deferred Income Taxes			
Total Deferred Debits		\$ 0	\$ 0
Total Deteried Debits		9	<u> </u>
TOTAL ACCOUNT AND OFFICE			ф. 2.505.459
TOTAL ASSETS AND OTHER DEBITS		\$ 2,642,730	\$ 2,595,458
	DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Miscellaneous Deferred Debits Research & Development Expenditures	DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses F-13 Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Miscellaneous Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes  Total Deferred Debits Total Deferred Debits	ACCOUNT NAME (b) (c)  DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses F-13 Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Miscellaneous Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes  Total Deferred Debits \$ 0

<sup>\*</sup> Not Applicable for Class B Utilities

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

December 31, 2013

# COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CAPITAL AIV	REF.		PREVIOUS	_	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	1	YEAR
(a)	(b)	(c)	ł	(d)	ł	(e)
<del>``</del>	EQUITY CAPITAL	(5)	_	(-)	+-	(5)
201	Common Stock Issued	F-15	\$	100	\$	100
204	Preferred Stock Issued	F-15	*		* —	0
202,205 *	Capital Stock Subscribed	+	-		-	
203,206 *	Capital Stock Liability for Conversion	<del>                                     </del>	1 —		I —	
207 *	Premium on Capital Stock	+	-		I —	
209 *	Reduction in Par or Stated Value of Capital Stock	+	-		<b> </b> -	
210 *	Gain on Resale or Cancellation of Reacquired	+	-		l —	
-10	Capital Stock		ĺ			
211	Other Paid - In Capital		l —	2,121,395		2,121,395
212	Discount On Capital Stock		-	2,121,373	l —	2,121,330
213	Capital Stock Expense	+	_		i —	
214-215	Retained Earnings	F-16	_		-	(143,239)
216	Reacquired Capital Stock	1-10	-		-	(143,237)
218	Proprietary Capital		_		_	
1 210	(Proprietorship and Partnership Only)				1	
	(1 Toprictorship and 1 arthership only)					
	Total Equity Capital		\$	2,121,495	\$_	1,978,256
	LONG TERM DEBT					
221	Bonds	F-15				0
222 *	Reacquired Bonds					
223	Advances from Associated Companies	F-17				0
224	Other Long Term Debt	F-17				0
	Total Long Term Debt		\$	. 0	\$	0
	CURRENT AND ACCRUED LIABILITIES					
231	Accounts Payable					82,841
232	Notes Payable	F-18				0
233	Accounts Payable to Associated Companies	F-18				0
234	Notes Payable to Associated Companies	F-18				. 0
235	Customer Deposits					4,925
236	Accrued Taxes	W/S-3				23,254
237	Accrued Interest	F-19				0
238	Accrued Dividends					
239	Matured Long Term Debt					
240	Matured Interest					
241	Miscellaneous Current & Accrued Liabilities	F-20				0
	Total Current & Accrued Liabilities		\$	0	\$	111,020

<sup>\*</sup> Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CATTAL AND	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
(a)	DEFERRED CREDITS	(c)	(u)	(e)
051		F 10	•	
251	Unamortized Premium On Debt	F-13	\$0	\$0
252	Advances For Construction	F-20		- 0
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$0	\$0
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve		· —	
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$0	\$0
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$ 699,422	\$ 699,422
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	178,187	(193,240)
	Total Net CIAC		\$ 521,235	\$506,182
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$0	\$0
	TOTAL EQUITY CAPITAL AND LIABILITIES			\$\$

UTILITY NAME:

December 31, 2013

# COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b)	\$	\$ 291,872
	Net Operating Revenues	<-	\$0	\$\$291,872
401	Operating Expenses	F-3(b)	\$	\$ 273,530
403	Depreciation Expense:  Less: Amortization of CIAC  Net Depreciation Expense	F-3(b) F-22	\$ \$ 0	\$ 105,605 15,053 \$ 90,552
	Net Depreciation Expense			
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)		250
408	Taxes Other Than Income	W/S-3		70,779
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1 412.11	Investment Tax Credits Deferred to Future Periods  Investment Tax Credits Restored to Operating Income	W/S-3 W/S-3	0	- 0
412.11	investment Tax Credits Restored to Operating income	W/3-3	0	U
	Utility Operating Expenses \$_			\$435,111
	Net Utility Operating Income		\$0	\$ (143,239)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	0	0
413	Income From Utility Plant Leased to Others		0	0
414	414 Gains (losses) From Disposition of Utility Property		0	0
420	Allowance for Funds Used During Construction		0	0
Total Utility	Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (143,239)

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

# COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 217,708	\$ 74,164	\$
\$	\$	\$0
\$ 200,646	\$ 72,884	\$
84,134 14,887	21,471 166	
\$69,247_	\$21,305	\$0
0 147 67,442 0 0 0 0 0	0 103 3,337 0 0 0 0 0	
\$337,482_	\$ 97,629	\$0
\$ (119,774)	\$ (23,465)	\$0
0 0 0 0	0 0 0 0	
\$ (119,774)	\$ (23,465)	\$0

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

Sunny Hills Utility Company

# COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR
(a)	(b)	(c)	(d)	(e)
	Total Utility Operating Income [from page F-3(a)]		\$0	\$ (143,239)
<del> </del>	OTHER INCOME AND DEDUCTIONS			
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income			
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions		\$0	\$0
	TAXES APPLICABLE TO OTHER INCOME			
408.2	Taxes Other Than Income		\$	\$
409.2	Income Taxes		,	
410.2	Provision for Deferred Income Taxes			
411.2	Provision for Deferred Income Taxes - Credit			
412.2	Investment Tax Credits - Net			
412.3	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Incom	e	\$0	\$0
	INTEREST EXPENSE			
427	Interest Expense	F-19	\$	\$0
428	Amortization of Debt Discount & Expense	F-13	0	U
429	Amortization of Premium on Debt	F-13	0	0
	Total Interest Expense		\$0	\$0
	EXTRAORDINARY ITEMS			
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.3	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		\$0	\$0
	NET INCOME		\$0	\$ (143,239)

Explain Extraordinary income:		

December 31, 2013

# 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	\$ 4,090,820	\$ 765,397
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	1,711,863	643,093
110	Accumulated Amortization	F-8	3,391	2,673
271	Contributions in Aid of Construction	F-22	692,445	6,977
252	Advances for Construction	F-20		
	Subtotal		\$1,683,121	\$112,654
272	Add: Accumulated Amortization of			
	Contributions in Aid of Construction	F-22	190,630	2,610
	Subtotal		\$1,873,751	\$115,264_
	Plus or Minus:		_	
114	Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of		•	
	Acquisition Adjustments (2)	F-7	0	9,110
	Working Capital Allowance (3)		25,081	9,110
	Other (Specify):			
1				
1		1		
	RATE BASE		\$1,898,832_	\$124,374_
	NET UTILITY OPERATING INCOME		\$ (119,774)	\$ (23,465)
ACI	ACHIEVED RATE OF RETURN (Operating Income / Rate Base)		-6.31%	-18.87%

#### NOTES:

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

  In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

Sunny Hills Utility Company

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain)	\$ 2,121,495 0 0 0 0 0 0 0 0 0	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	8.74%	8.74% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Total	\$	100.00%		8.74%

(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:	
Commission order approving Return on Equity:	

### APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	·.··
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.

YEAR OF REPORT
December 31, 2013

UTILITY NAME:

**Sunny Hills Utility Company** 

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	\$	\$	\$	\$	\$	\$ 2,121,495
Total	\$\$	\$0	\$0	\$0	\$0	\$\$

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

**Sunny Hills Utility Company** 

December 31, 2013

# UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102 103	Plant Accounts:     Utility Plant In Service Utility Plant Leased to Other Property Held for Future Use Utility Plant Purchased	\$ 4,090,820	\$ 765,397	\$	\$
105	or Sold Construction Work in Progress Completed Construction Not Classified				0 0
	Total Utility Plant	\$4,090,820_	\$ 765,397	\$0	\$4,856,217

# UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$0 0 0
Total P	lant Acquisition Adjustments	\$0	\$0	\$0_	\$0
115	Accumulated Amortization	\$	\$	\$	\$ 0 0 0 0
Total A	ccumulated Amortization	\$0	\$0_	\$0	\$0
Net Acc	quisition Adjustments	\$0	\$0	\$0	\$0

**Sunny Hills Utility Company** 

December 31, 2013

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

DESCRIPTION (a)		WATER (b)		ASTEWATER (c)	O'.	THER THAN EPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108							
Balance first of year	\$	1,627,729	\$	621,622	\$		\$ 2,249,351
Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):	\$  	84,134	\$ 	21,471	\$		\$ 105,605 0 0 0 0
Salvage Other Credits (Specify):							0 0 0 0
Total Credits	\$	84,134	\$	21,471	\$	0	\$ 105,605
Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	 						 0 0 0 0 0
Total Debits	\$	0	\$	0	\$	0	\$ 0
Balance end of year	\$_	1,711,863	\$	643,093	\$	0	\$ 2,354,956
ACCUMULATED AMORTIZATION		<u>.</u>					
Account 110							ĺ
Balance first of year	\$	3,244	\$	2,570	\$		\$ 5,814
Credit during year: Accruals charged to:  Account 110.2 (3) Other Accounts (specify):	\$ 	147	\$	103	\$		\$ 0 250 0 0
Total credits	\$	147	\$	103	\$	0	\$ 250
Debits during year:  Book cost of plant retired  Other debits (specify):	_		_				 0 0
Total Debits	\$	0	\$	0	\$	0	\$ 0
Balance end of year	\$	3,391	\$	2,673	\$	0	\$ 6,064

Account 108 for Class B utilities. (1)

<sup>(2)</sup> Not applicable for Class B utilities.

Account 110 for Class B utilities. (3)

YEAR END

**UTILITY NAME:** 

Sunny Hills Utility Company

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

	EXPENSE	CHARGED OFF DURING YEAR			
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)		
	\$		\$		
Total	\$0		\$0		

#### **NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$	\$	\$	\$ 0 0 0 0
Total Nonutility Property	\$0	\$0	\$0	\$0

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

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

DESCRIPTION OF SPECIAL DEPOSITS

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

**UTILITY NAME:** 

**Sunny Hills Utility Company** 

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# INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	\$	\$
Total Investment in Associated Companies		\$0
UTILITY INVESTMENTS (Account 124):	\$	\$
Total Utility Investment		\$ 0
Total Ounty Investment	<del></del>	<b>5</b>
OTHER INVESTMENTS (Account 125):	\$	\$
Total Other Investment		\$0
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: A	ccount 127):	\$
Total Special Funds		\$0

Sunny Hills Utility Company

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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 Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)			TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water Wastewater Other	\$	73,865	
Total Customer Accounts Receivable			\$ 73,865
OTHER ACCOUNTS RECEIVABLE ( Account 142):	\$		
Total Other Accounts Receivable			\$ 0
NOTES RECEIVABLE (Account 144 ):	\$		
Total Notes Receivable			\$ 0
Total Accounts and Notes Receivable			\$ 73,865
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others	\$	6,624	
Total Additions  Deduct accounts written off during year:  Utility Accounts  Others	\$	6,624	
Total accounts written off	\$	0	
Balance end of year			\$ 6,624
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NE	Γ		\$ 67,241

Sunny Hills Utility Company

December 31, 2013

# ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately. DESCRIPTION TOTAL Total 0 NOTES RECEIVABLE FROM ASSOCIATED COMPANIES **ACCOUNT 146** Report each note receivable from associated companies separately. INTEREST DESCRIPTION RATE TOTAL (a) **(b)** (c) Total MISCELLANEOUS CURRENT AND ACCRUED ASSETS **ACCOUNT 174** BALANCE END OF YEAR **DESCRIPTION - Provide itemized listing** (a)

Total Miscellaneous Current and Accrued Liabilities

# UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 181 AND 251

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION  (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$	\$
Total Unamortized Debt Discount and Expense	\$0	\$0
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$0	\$0

# EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total Extraordinary Property Losses	\$ 0
Total Extraordinary Property Losses	\$0

# 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)	\$	\$
Total Deferred Rate Case Expense	\$0	\$0
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$
Total Other Deferred Debits	\$0	\$0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$	\$
Total Regulatory Assets	\$0	\$0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$0	\$0

Sunny Hills Utility Company

#### CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK  Par or stated value per share  Shares authorized  Shares issued and outstanding  Total par value of stock issued  Dividends declared per share for year	% %	\$ 1 100 100 \$ 100 \$ 0
PREFERRED STOCK Par or stated value per share Shares authorized Shares issued and outstanding Total par value of stock issued Dividends declared per share for year	% %	\$ \$ \$

<sup>\*</sup> Account 204 not applicable for Class B utilities.

#### BONDS ACCOUNT 221

DESCRIPTION OF OBLIGATION	INTEREST ANNUAL FIXED OR		PRINCIPAL AMOUNT PER	
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET	
(a)	(b)	(c)	(d)	
	% % % % % % %		\$	
Total			\$0	

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

UTILITY NAME: Sunny Hills Utility Company

#### STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	1	AMOUNTS (c)
215	Unappropriated Retained Earnings:		(5)
	Balance Beginning of Year	\$	
439	Changes to Account:  Adjustments to Retained Earnings ( requires Commission approval prior to use):  Credits:	_   \$	
	Total Credits:	\$	(
	Debits:	\$	
	Total Debits:	\$	(
435	Balance Transferred from Income	\$	(143,239
436	Appropriations of Retained Earnings:		
	Total Appropriations of Retained Earnings	\$	(
	Dividends Declared:		
437	Preferred Stock Dividends Declared	_	
438	Common Stock Dividends Declared		
	Total Dividends Declared	\$	(
215	Year end Balance	\$	(143,239
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):		
214	Total Appropriated Retained Earnings	\$	C
Fotal Ret	ained Earnings	\$	(143,239
Notes to	Statement of Retained Earnings:		

Sunny Hills Utility Company

## ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

#### OTHER LONG-TERM DEBT ACCOUNT 224

INTEREST		PRINCIPAL	
ANNUAL	FIXED OR	AMOUNT PER	
RATE	VARIABLE *	BALANCE SHEET	
(b)	(c)	(d)	
%		\$	
		· ———	
%			
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		\$ 0	
		<u> </u>	
	ANNUAL RATE (b) % % % % % % % % % % % % % %	ANNUAL RATE (b) FIXED OR VARIABLE * (c) (c) (c)	

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

Sunny Hills Utility Company

### NOTES PAYABLE ACCOUNTS 232 AND 234

		TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE ( Account 232):	% ————————————————————————————————————		\$
Total Account 232			\$0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	%		\$
	%		
	%		
	%		
-	%	Will Street	
	%		
	%		
	%		
Total Account 234			\$0

## ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

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

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

YEAR OF REPORT

December 31, 2013

#### UTILITY NAME: Sunny Hills Utility Company

## ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DECCHAPTION	BALANCE	D	EREST ACCRUED DURING YEAR	INTEREST	BAY ANGE END
DESCRIPTION OF DEBIT	BEGINNING OF YEAR (b)	ACCT. DEBIT (c)		PAID DURING YEAR	BALANCE END OF YEAR
(a)  ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$	(6)	\$	(e)	\$
Total Account 237.1	\$0		\$0	\$0	\$0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$	427	\$	\$	\$
Total Account 237.2	\$		\$0	\$0	\$0
Total Account 237 (1)	\$0		\$0	\$0	\$0
INTEREST EXPENSED: Total accrual Account 237		237	\$ 0	(1) Must agree to F-	-2 (a), Beginning and
Less Capitalized Interest Portion of AFUDC:					of Accrued Interest3 (c), Current
Net Interest Expensed to Account No. 427 (2)			\$0		

UTILITY NAME: Sunny Hills Utility Company

## MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$
Total Miscellaneous Current and Accrued Liabilities	\$0

## ADVANCES FOR CONSTRUCTION ACCOUNT 252

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

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

Sunny Hills Utility Company

## OTHER DEFERRED CREDITS ACCOUNT 253

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

December 31, 2013

## CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$692,445	\$6,977	\$	\$699,422_
Add credits during year:	\$0	\$0	\$	\$0
Less debit charged during the year	\$0	\$0	\$	\$0
Total Contribution In Aid of Construction	\$692,445	\$6,977	\$0	\$ 699,422

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 175,743	\$	\$	\$ 178,187
Debits during the year:	\$14,887_	\$166_	\$	\$15,053_
Credits during the year	\$0	\$0	\$	\$0
Total Accumulated Amortization of Contributions In Aid of Construction	\$190,630	\$	\$0_	\$193,240_

December 31, 2013

UTILITY NAME:

Sunny Hills Utility Company

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

<ol> <li>The reconciliation should include the same detail as furnished on Schedule M- The reconciliation shall be submitted even though there is no taxable income for Descriptions should clearly indicate the nature of each reconciling amount and</li> </ol>	or the year.	
2. If the utility is a member of a group which files a consolidated federal tax return taxable net income as if a separate return were to be filed, indicating intercomp consolidated return. State names of group members, tax assigned to each group assignments or sharing of the consolidated tax among the group members.	pany amounts to be elimina p member, and basis of all	ated in such ocation,
DESCRIPTION (a)	REF. NO.	AMOUNT (c)
Net income for the year	F-3(c)	\$ (143,239)
Reconciling items for the year:  Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		\$ (143,239)
Computation of tax:		

# WATER OPERATION SECTION

December 31, 2013

#### WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those system under the same tariff should be assigned a group number. Each individual system we should be assigned its own group number.  The water financial schedules (W-2 through W-10) should be filed for the group in the water engineering schedules (W-11 through W-14) must be filed for each system All of the following water pages (W-2 through W-14) should be completed for each by group number.	thich has not been consoli total. In in the group.	solidated dated
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Sunny Hills / Washington County	501-W	Not applicable
	<del></del>	
·		
		<del></del>
· · · · · · · · · · · · · · · · · · ·		-

**Sunny Hills Utility Company** 

December 31, 2013

**SYSTEM NAME / COUNTY:** 

#### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 4,090,820
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,711,863
110	Accumulated Amortization	F-8	3,391
271	Contributions in Aid of Construction	W-7	692,445
252	Advances for Construction	F-20	
	Subtotal		\$1,683,121_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 190,630
	Subtotal		\$1,873,751_
	Plus or Minus:		·
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	05.001
	Working Capital Allowance (3)		25,081
	Other (Specify):		
	WATER RATE BASE		\$1,898,832_
WA	TER OPERATING INCOME	W-3	\$(119,774)
	ACHIEVED RATE OF RETURN (Water Operating Income / Water R	ate Base)	-6.31%

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

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

Sunny Hills Utility Company

December 31, 2013

SYSTEM NAME / COUNTY:

#### WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		CURRENT YEAR (d)
100	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$	217,708
469	Less: Guaranteed Revenue and AFPI	W-9		0
	Net Operating Revenues		\$	217,708
401	Operating Expenses	W-10(a)	\$	200,646
403	Depreciation Expense	W-6(a)		84,134
	Less: Amortization of CIAC	W-8(a)	┨ ──	14,887
			<b>-</b>	
	Net Depreciation Expense		\$	69,247
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		147
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses  Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income  Utility Operating Expenses		\$ 	9,797 57,645 67,442
	Utility Operating Income		\$	(119,774)
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	<b>_</b>  \$	0
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		\$	(119,774)

UTII	JTY	NA	ME:
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SYSTEM NAME / COUNTY:	

December 31, 2013

#### WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)		PREVIOUS YEAR (c)		ADDITIONS (d)	R	ETIREMENTS (e)		CURRENT YEAR (f)
301	Organization	\$	0	\$	4,054	\$	0	\$	4,054
302	Franchises	1 -	5,112						5,112
303	Land and Land Rights	7 -	10,779	l -		_			10,779
304	Structures and Improvements	1 -	48,154	]	1,469	_			49,623
305	Collecting and Impounding Reservoirs	1 -		l -				1 -	0
306	Lake, River and Other Intakes	7 -							0
307	Wells and Springs	1 -	130,298	l					130,298
308	Infiltration Galleries and Tunnels	1 -		-					0
309	Supply Mains	7 7	7,232		2,720				9,952
310	Power Generation Equipment	1 -	183,502	Ι -		_			183,502
311	Pumping Equipment	7 7	174,606	1 [					174,606
320	Water Treatment Equipment	] [	13,502						13,502
330	Distribution Reservoirs and Standpipes	] [	546,050						546,050
331	Transmission and Distribution Mains	] [	2,597,072						2,597,072
333	Services	] ]	86,121						86,121
334	Meters and Meter Installations	] [	157,231						157,231
335	Hydrants	]	51,986		-		-		51,986
336	Backflow Prevention Devices	] _				l _			0
339	Other Plant Miscellaneous Equipment	] ]						I	0
340	Office Furniture and Equipment		14,859						14,859
341	Transportation Equipment			1 ]					0
342	Stores Equipment	$\mathbf{I}$	194					l	194
343	Tools, Shop and Garage Equipment	] ]	2,959						2,959
344	Laboratory Equipment	] ]	3,187						3,187
345	Power Operated Equipment	] ]	663			1 _			663
346	Communication Equipment	] [	11,548						11,548
347	Miscellaneous Equipment	] [	7,851	"		I .		I	7,851
348	Other Tangible Plant		29,671						29,671
	TOTAL WATER PLANT	\$_	4,082,577	\$_	8,243	\$_	0	\$_	4,090,820

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

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

T	m	ITY	NA	ME:

SYSTEM NAME / COUNTY:

#### WATER UTILITY PLANT MATRIX

		***	ATER UTILITY PL				
			.1	.2	.3	.4	.5
				SOURCE		TRANSMISSION	
		ł		OF SUPPLY	WATER	AND	l .
ACCT.		CURRENT	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
NO.	ACCOUNT NAME	YEAR	PLANT	PLANT	PLANT	PLANT	PLANT
(a)	(b)	(c)	(d)	(e)	( <b>f</b> )	(g)	(h)
301	Organization	\$ 4,054	\$ 4,054	\$	\$ 整要的		\$
302	Franchises	5,112	5,112				
303	Land and Land Rights	10,779	THE PERSON NAMED IN	10,779			
304	Structures and Improvements	49,623	THE REST	49,623			
305	Collecting and Impounding Reservoirs	0	ETTAKES SE		CHEST STREET	PRESENTATION.	AND DESCRIPTION OF THE PERSON NAMED IN
306	Lake, River and Other Intakes	0	ED TOTAL CONTRACTOR		2 To 12 To 1		THE PERSON
307	Wells and Springs	130,298		130,298	100 Carlot		Party Services
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	9,952	THE PARTY OF	9,952	CO. 10 10 10 10 10 10 10 10 10 10 10 10 10	100 miles	
310	Power Generation Equipment	183,502		183,502	2000		TO STATE OF THE PARTY OF THE PA
311	Pumping Equipment	174,606	TOTAL PLANS	174,606		NAME OF TAXABLE PARTY.	MARKET AND ADDRESS OF THE PARTY
320	Water Treatment Equipment	13,502	College of the latest	ERSKANE WINDS	13,502		
330	Distribution Reservoirs and Standpipes	546,050	PRINCIPLE AND		MATERIAL PROPERTY.	546,050	17-50 M 47-50
331	Transmission and Distribution Mains	2,597,072				2,597,072	
333	Services	86,121	THE RESERVE TO SERVE THE PARTY OF THE PARTY	10 100 100	THE RESERVE	86,121	
334	Meters and Meter Installations	157,231		S. R. P. W. W. W.		157,231	
335	Hydrants	51,986				51,986	
336	Backflow Prevention Devices	0	100000000000000000000000000000000000000				
339	Other Plant Miscellaneous Equipment	0			N. P. V. CLASSICS		
340	Office Furniture and Equipment	14,859	<b>第二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十</b>	· 克克特斯 高级技术	建商 医抗性外腺		14,899
341	Transportation Equipment	0			<b>可得有是各种的</b>		14(8)9
342	Stores Equipment	194	表。这样 <b>用性这种</b> 的				194
343	Tools, Shop and Garage Equipment	2,959					2,959
344	Laboratory Equipment	3,187					3,187
345	Power Operated Equipment	663					663
346	Communication Equipment	11,548					11,548
347	Miscellaneous Equipment	7,851					7,851
348	Other Tangible Plant	29,671					29,671
	TOTAL WATER PLANT	\$4,090,820_	\$9,166_	\$558,760	\$13,502	\$3,438,460	\$

W-4(b) GROUP \_\_\_\_\_ **SYSTEM NAME / COUNTY:** 

#### BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
A CICIT		SERVICE	NET	RATE APPLIED
ACCT.	A GCOVID IN ALLA CO	LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	5		20.00%
348	Other Tangible Plant	10		10.00%
Water F	Plant Composite Depreciation Rate *			

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

UTILITY NA	ME:
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SYSTEM NAME / COUNTY:	

December 31, 2013

#### ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304 305 306 307 308 309 310 311 320 330 331 333 334 335 336 339 340 341 342 343 344 345 346 347 348	Structures and Improvements Collecting and Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Other Tangible Plant	\$ 17,066 42,495 4,852 111,856 119,588 2,870 191,334 1,017,386 47,173 2,259 6,029 13,593 7,067 205 3,145 3,187 718 12,703 7,902 16,301	\$ 1,153 3,254 194 6,881 6,548 461 11,058 43,241 1,615 5,896 866 742 0 0 0 0 0 0 0 2,225	\$	\$ 1,153 0 3,254 0 194 6,881 6,548 461 11,058 43,241 1,615 5,896 866 0 0 742 0 0 0 0 0 0 0 0 2,225
	ATER ACCUMULATED DEPRECIATION	\$ 1,627,729	84,134	0	84,134

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

UTIL	ITV	NA	ME:

SYSTEM NAME / COUNTY
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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)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$ 0	\$ 18,219
305	Collecting and Impounding Reservoirs		`	·	0	0
306	Lake, River and Other Intakes				0	
307	Wells and Springs				0	45,749
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	5,046
310	Power Generation Equipment				0	118,737
311	Pumping Equipment				0	126,136
320	Water Treatment Equipment				0	3,331
330	Distribution Reservoirs and Standpipes				0	202,392
331	Transmission and Distribution Mains				0	1,060,627
333	Services				0	48,788
334	Meters and Meter Installations				0	8,155
335	Hydrants				0	6,895
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	14,335
341	Transportation Equipment				0	7,067
342	Stores Equipment				0	205
343	Tools, Shop and Garage Equipment				0	3,145
344	Laboratory Equipment				0	3,187
345	Power Operated Equipment				0	718
346	Communication Equipment				0	12,703
347	Miscellaneous Equipment				0	7,902
348	Other Tangible Plant				0	18,526
TOTAL WA	ATER ACCUMULATED DEPRECIATION	\$0	\$0	\$0	\$0	\$1,711,863_

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

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ILAK	Or.	REPURI

Sunny Hills Utility Company

December 31, 2013

**SYSTEM NAME / COUNTY:** 

## CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$692,445_
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or  Contractor Agreements in cash or property	W-8(a) W-8(b)	\$ <u>0</u>
Total Credits		\$0
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$692,445

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:					

YEAR OF REPORT	YEAR	OF	REPO	RT
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**Sunny Hills Utility Company** 

December 31, 2013

SYSTEM NAME / COUNTY:

#### WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$ 0 0 0 0 0 0 0 0
Total Credits		·	\$0

## ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WATER
(a)  Balance first of year	(b) \$ 175,743
Debits during the year: Accruals charged to Account 272	\$ 14,887
Other debits (specify):	
Total debits	\$14,887_
Credits during the year (specify):	
	\$
Total credits	\$0
Balance end of year	\$ 190,630

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

YEAR	OF	REPORT	

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SYSTEM NAME / COUNTY:

December 31, 2013

#### WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$
·		
Total Credits		\$0

**Sunny Hills Utility Company** 

December 31, 2013

SYSTEM NAME / COUNTY:

#### WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1 461.2 461.3 461.4	Metered Water Revenue: Sales to Residential Customers Sales to Commercial Customers Sales to Industrial Customers Sales to Public Authorities	544	544 20	197,690 12,595
461.5	Sales Multiple Family Dwellings	<del></del>	<del></del>	<del></del>
10110	Total Metered Sales	564	564	\$210,285_
462.1 462.2	Fire Protection Revenue: Public Fire Protection Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	564	564	\$ 210,285
469	Other Water Revenues: Guaranteed Revenues (Including Allowa	nce for Funds Prudently In	vested or AFPI)	\$
470	Forfeited Discounts		,	
471	Miscellaneous Service Revenues			7,423
472	Rents From Water Property			] ————————————————————————————————————
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$
	Total Water Operating Revenues			\$ 217,708

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

UTILITY I	NAME:
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SYSTEM NAME / COUNTY:

#### WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	<b>s</b> 0	\$	\$
603	Salaries and Wages - Officers,			
	Directors and Majority Stockholders	5,400		i
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	15,963	15,963	200
616	Fuel for Power Production	0.		
618	Chemicals	1,359	1,359	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	1,250		
633	Contractual Services - Legal	0		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	151,964	23,113	25,736
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	2,250		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	0		
667	Regulatory Commission ExpOther	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	6,624		
675	Miscellaneous Expenses	15,836		14,376
Total Water I	Utility Expenses	\$	\$40,435	\$ 40,112

SYSTEM NAME / COUNTY:

#### WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS	.4 WATER TREATMENT EXPENSES - MAINTENANCE	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE	.7 CUSTOMER ACCOUNTS EXPENSE	.8 ADMIN. & GENERAL EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$	\$	\$	\$	\$	\$
					5,400
					1,250
9,117	9,117	23,363	20,911	13,918	26,689
					2,250
		105		6,624	1,355
\$9,117_	\$9,117_	\$ 23,468	\$	\$	\$ 36,944

SYSTEM NAME / COUNTY:

#### PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January February March April May June July August September October November December	0 0 0 0 0 0 0 0 0	0 0 5,235 5,509 6,283 6,752 5,742 4,929 3,782 3,410 3,515	0 0 2,202 2,215 2,254 2,278 179 246 188 340 176	0 0 3,033 3,294 4,029 4,474 5,563 4,683 3,594 3,070 3,339	0 0 805 1,858 2,634 1,573 1,794 1,419 1,781 1,842 1,658
Total for Year  If water is pur Vendor Point of de	orchased for resale, indi	45,157 cate the following:	10,078	35,079	15,364
		es for redistribution, lis	at names of such utilities b	pelow:	

#### SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1 Well #4	734,400 744,480		Deep Well Deep Well
Well #5 (Backup Well)	288,000		Deep Well

YEAR (	OF	RE	PORT	•
Decem	ber	31.	2013	

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**SYSTEM NAME / COUNTY:** 

#### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	-	1,224,000	<u> </u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		Wellhead and/or Distribution			
Type of treatment (reverse osmosis (sedimentation, chemical, aerated, et	•	Chlorination & Sequestering	g for Iron		
	L	IME TREATMENT			
Unit rating (i.e., GPM, pounds per gallon):	/A	Manufacturer:	N/A		
FILTRATION  Type and size of area:					
Pressure (in square feet): N	/A	Manufacturer:	N/A		
Gravity (in GPM/square feet): N/	/A	Manufacturer:	N/A		

**Sunny Hills Utility Company** 

December 31, 2013

S	YSTEN	I NAME	1	COUNTY	:
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#### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR . (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residentia	sl	1.0		
5/8"	Displacement	1.0	544	544
3/4"	Displacement	1.5		
1"	Displacement	2.5	15	38
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	3	24
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 N	leter Equivalents	616

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

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

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

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

ERC Calculation:		

#### Sunny Hills Utility Company

December 31, 2013

SYSTEM NAME / COUNTY:

#### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page sh	iould be supplied where necessary.			
Present ERCs * the system can efficiently serve	616			
2. Maximum number of ERCs * which can be served.	671			
3. Present system connection capacity (in ERCs *) using existing lines.	671			
4. Future connection capacity (in ERCs *) upon service area buildout.	671			
5. Estimated annual increase in ERCs *.	None			
6. Is the utility required to have fire flow capacity?  If so, how much capacity is required?	Yes 700 GPM			
7. Attach a description of the fire fighting facilities.				
8. Describe any plans and estimated completion dates for any enlargements or im-	nprovements of this system:  None			
9. When did the company last file a capacity analysis report with the DEP?	N/A			
10. If the present system does not meet the requirements of DEP rules:				
a. Attach a description of the plant upgrade necessary to meet the DEP	rules.			
b. Have these plans been approved by DEP?	N/A			
c. When will construction begin?	N/A			
d. Attach plans for funding the required upgrading.				
e. Is this system under any Consent Order with DEP?	No			
11. Department of Environmental Protection ID #	167-0647			
12. Water Management District Consumptive Use Permit #	19842730			
a. Is the system in compliance with the requirements of the CUP?	Yes			
b. If not, what are the utility's plans to gain compliance?	N/A			

W-14
GROUP \_\_\_\_\_
SYSTEM \_\_\_\_

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

## WASTEWATER OPERATION SECTION

#### WASTEWATER 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 a group number. Each individual system which has not been consolidated should be assigned its own group number.  The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.  The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.  All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.				
	SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER		
	Sunny Hills Utility Company / Washington	435-S			
•					
•					
		<del></del>			
•					

SYSTEM NAME / COUNTY:

#### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)		
101	Utility Plant In Service	S-4(a)	\$ 765,397		
	Less: Nonused and Useful Plant (1)	2 (4)			
108	Accumulated Depreciation	S-6(b)	643,093		
110	Accumulated Amortization	F-8	2,673		
271	Contributions in Aid of Construction	<b>\$-7</b>	6,977		
252	Advances for Construction	F-20			
	Subtotal		\$112,654		
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 2,610		
	Subtotal		\$115,264_		
	Plus or Minus:				
114	Acquisition Adjustments (2)	F-7			
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7			
	Working Capital Allowance (3)	-	9,110		
	Other (Specify):				
	WASTEWATER RATE BASE	<u> </u>	\$ 124,374		
WASTI	WASTEWATER OPERATING INCOME S-3				
АСНІІ	ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)				

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

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

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Sunny Hil	ls Utility	Company
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SYSTEM NAME / COUNTY:

#### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTI	LITY OPERATING INCOME		1 (3)
400	Operating Revenues	S-9(a)	\$ 74,164
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
	Net Operating Revenues		\$74,164
401	Operating Expenses	S-10(a)	\$ 72,884
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	21,471
		0 0(a)	100
	Net Depreciation Expense		\$ 21,305
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	103
408.10 408.11 408.12	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes		3,337
408.13	Other Taxes and Licenses		
408 409.1	Total Taxes Other Than Income Income Taxes		\$ 3,337
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		\$ 97,629
	Utility Operating Income		\$(23,465)
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$0
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction	<del></del>	
	Total Utility Operating Income		\$ (23,465

UTII	JTY	NAME:
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SYSTEM NAME / COUNTY:	

#### WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS	PLANT ACCOUNT		CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	<b>(b)</b>	(c)	(d)	(e)	<b>(f</b> )
351	Organization	\$	\$ 2,279	\$	\$ 2,279
352	Franchises	3,990			3,990
353	Land and Land Rights	4,483			4,483
354	Structures and Improvements	15,770			15,770
355	Power Generation Equipment	45,616			45,616
360	Collection Sewers - Force	1,057			1,057
361	Collection Sewers - Gravity	280,152			280,152
362	Special Collecting Structures				0
363	Services to Customers	53,006			53,006
364	Flow Measuring Devices	6,357			6,357
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells	14,429			14,429
371	Pumping Equipment	54,530			54,530
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and		ĺ		
	Distribution System		l	·	0
380	Treatment and Disposal Equipment	138,916			138,916
381	Plant Sewers	6,495			6,495
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment	6,441			6,441
391	Transportation Equipment				0
392	Stores Equipment	81			81
393	Tools, Shop and Garage Equipment	1,624			1,624
394	Laboratory Equipment	1,333			1,333
395	Power Operated Equipment	277			277
396	Communication Equipment	4,832			4,832
397	Miscellaneous Equipment	3,285			3,285
398	Other Tangible Plant	120,444			120,444
	Total Wastewater Plant	\$763,118	\$2,279	\$0	\$ 765,397

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

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SYSTEM NAME / COUNTY:

#### WASTEWATER UTILITY PLANT MATRIX

		· · · · · · · · · · · · · · · · · · ·		R UTILITY PLANT		<del></del>		
		.I	.2	.3	.4	.5	.6	.7
						RECLAIMED	RECLAIMED	
		The state of the s	COLL FORMAN	SYSTEM	TREATMENT	WASTEWATER	WASTEWATER	
ACCT.		INTANGIBLE	COLLECTION	PUMPING	AND	TREATMENT	DISTRIBUTION	GENERAL
NO.	ACCOUNT NAME	PLANT	PLANT	PLANT	DISPOSAL	PLANT	PLANT	PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$	2	<b>&gt;</b>	\$	3	\$	13
352	Franchises		4.403				l ————	
353	Land and Land Rights	1,990	4,483		15.770	<del></del>		
354	Structures and Improvements				15,770			
355	Power Generation Equipment			i	45,616			1
360	Collection Sewers - Force	THE RESERVE	1,057	The second second	THE RESERVE AND ADDRESS OF THE PERSON NAMED IN	The same of	-	The second second
361	Collection Sewers - Gravity	Applicate the last	280,152		L. C. T. ST. ST.			
362	Special Collecting Structures	四年7000年			10000	CONTRACTOR OF THE PARTY.		
363	Services to Customers	7 7 7 7 7	53,006	CEL PROPERTY.	医侧侧 直流	The second		Park I
364	Flow Measuring Devices	A STATE OF THE STA	6,357			m to proper the	<b>自</b> 是有	
365	Flow Measuring Installations			<b>美国的</b>		30 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	200	一句写明建造
366	Reuse Services	<b>网络</b> 含化 使用			国的医院系统	<b>京社区</b> 5位	<b>建</b> 国民主义	
367	Reuse Meters and Meter Installations	CONTRACTOR OF THE PARTY OF THE		图 特别 图图		36 30 6 B		Print of the second
370	Receiving Wells	<b>*************************************</b>		14,429	A SHIP IN	17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
371	Pumping Equipment	1777		20,369		34,161		of the lamps
374	Reuse Distribution Reservoirs		THE PERSON NAMED IN		Value of the			
375	Reuse Transmission and		3.5 115450		- Sun 1999			
	Distribution System		12 19 11 2		STATISTICS IN			The second second
380	Treatment and Disposal Equipment	COUNTY TO BE			96,616	42,300		
381	Plant Sewers	F-49-52-34			6,495			Sales Sales
382	Outfall Sewer Lines	11,119,1351	THE PLANE					A STATE OF THE PARTY OF THE PAR
389	Other Plant Miscellaneous Equipment	PER HELL						THE PARTY NAMED IN
390	Office Furniture and Equipment		#2.fr=5.52165fg					6,441
391	Transportation Equipment							0
392	Stores Equipment							81
393	Tools, Shop and Garage Equipment							1,624
394	Laboratory Equipment				100			1,333
395	Power Operated Equipment							277
396	Communication Equipment							4,832
397	Miscellaneous Equipment							3,285
398	Other Tangible Plant							120,444
	Total Wastewater Plant	\$6,269_	\$ 345,055	\$34,798	\$164,497	\$ 76,461	\$0	\$ 138,317

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

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YEAR OF REPORT December 31, 2013

SYSTEM NAME / COUNTY:

#### BASIS FOR WASTEWATER DEPRECIATION CHARGES

(b) and Improvements eration Equipment Sewers - Force Sewers - Gravity lecting Structures Customers uring Devices uring Installations ices ers and Meter Installations Wells quipment ibution Reservoirs	(c)  32  20  30  45  38  5  31  32  330  345	(d)	(e) 3.13% 5.00% 3.33% 2.22% 2.63% 20.00% 3.33% 5.56%
eration Equipment Sewers - Force Sewers - Gravity lecting Structures Customers uring Devices uring Installations ices ers and Meter Installations Wells quipment	20 30 45 38 5		5.00% 3.33% 2.22% 2.63% 20.00%
Sewers - Force Sewers - Gravity lecting Structures Customers uring Devices uring Installations ices ers and Meter Installations Wells quipment	30 45 38 5		3.33% 2.22% 2.63% 20.00%
Sewers - Gravity lecting Structures Customers uring Devices uring Installations ices ers and Meter Installations Wells quipment	38 5 30		2.22% 2.63% 20.00%
lecting Structures Customers uring Devices uring Installations ices ers and Meter Installations Wells quipment	38 5		2.63% 20.00% 3.33%
Customers uring Devices uring Installations ices urs and Meter Installations Wells quipment	30		3.33%
uring Devices uring Installations ices urs and Meter Installations Wells quipment	30		3.33%
uring Installations ices ers and Meter Installations Wells quipment	30		3.33%
ices ers and Meter Installations Wells quipment			
ers and Meter Installations Wells quipment			
Wells quipment			
quipment			
TO WHICH THE DOLL TO A D			
smission/Distribution Sys.			
and Disposal Equipment	18		5.56%
rs - I	35		2.86%
er Lines		·	_
Miscellaneous Equipment			
iture and Equipment	15		6.67%
ion Equipment			
pment	18		5.56%
	16		6.25%
Equipment	15		6.67%
	12		8.33%
ation Equipment	10		10.00%
ous Equipment	15		6.67%
ible Plant	10		10.00%
	and Garage Equipment Equipment rated Equipment stion Equipment ous Equipment	and Garage Equipment 16 Equipment 15 Tated Equipment 12 Ition Equipment 10 Tus Equipment 15	and Garage Equipment 16 Equipment 15 Tated Equipment 12 Ition Equipment 10 Total Equipment 15

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

YEAR OF	REPORT
December	31, 2013

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SYSTEM NAME / COUNTY:	

#### ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ 8,464	\$ 370	s	\$ 370
355	Power Generation Equipment	45,616	0	·	0
360	Collection Sewers - Force	649	26		26
361	Collection Sewers - Gravity	239,546	4,665		4,665
362	Special Collecting Structures				0
363	Services to Customers	50,352	1,046		1,046
364	Flow Measuring Devices	5,339	954		954
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells	8,985	360		360
371	Pumping Equipment	43,242	849		849
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment	134,886	4,029		4,029
381	Plant Sewers	4,502	139		139
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment	6,870	0		0
391	Transportation Equipment	0	0		0
392	Stores Equipment	86	0		0
393	Tools, Shop and Garage Equipment	1,624	0		0
394	Laboratory Equipment	1,333	0		0
395	Power Operated Equipment	300	0		0
396	Communication Equipment	5,315	. 0		0
397	Miscellaneous Equipment	3,285	0		0
398	Other Tangible Plant	61,228	9,033		9,033
Total I	Depreciable Wastewater Plant in Service	\$621,622	\$ 21,471	\$0	\$ 21,471

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

UTILITY	NAME:

Sunny	Hills	Utility	Com	pan
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YEAR	OF	RE	PORT
Decen	nber	31.	2013

SYSTEM NAME	/ COUNTY:
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## ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

			T	COST OF		
			1	COST OF		
		TOT 4 3 700	GAY TA GET AND	REMOVAL	TOTAL	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	( <b>c+f-j</b> )
(a)	(b)	(g)	(h)	(i)	(j)	(k)
354	Structures and Improvements	\$	\$	\$	\$0	\$8,834
355	Power Generation Equipment				0	45,616
360	Collection Sewers - Force				0	675
361	Collection Sewers - Gravity				0	244,211
362	Special Collecting Structures				0	0
363	Services to Customers				0	51,398
364	Flow Measuring Devices				0	6,293
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	9,345
371	Pumping Equipment				0	44,091
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	138,915
381	Plant Sewers				0	4,641
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	0
390	Office Furniture and Equipment				0	6,870
391	Transportation Equipment				0	0
392	Stores Equipment				0	86
393	Tools, Shop and Garage Equipment				0	1.624
394	Laboratory Equipment				0	1,333
395	Power Operated Equipment					300
396	Communication Equipment				0	5,315
397	Miscellaneous Equipment					3,285
398	Other Tangible Plant				0	70,261
Total D	Depreciable Wastewater Plant in Service	s <u>0</u>	\$0	\$0	\$0	\$ 643,093

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

December	31.	2013

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$6,977
Add credits during year:  Contributions received from Capacity,		
Main Extension and Customer Connection Charges	S-8(a)	<b>\$</b> 0
Contributions received from Developer or		
Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$0
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$6,977

Explain all debits charged to Account 271 during the year	ar below:	

#### WASTEWATER CIAC SCHEDULE "A"

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

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

## ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$\$
Debits during the year:  Accruals charged to Account 272  Other debits (specify):	\$ 166
Total debits	\$ 166
Credits during the year (specify):	\$
Total credits	\$0
Balance end of year	\$

YEAR OF REP	ORT
December 31, 2	2013

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SYSTEM NAME / COUNTY:	

## WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$
Total Credits		\$0

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Sunny	Hills	Utility	Company
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## WASTEWATER OPERATING REVENUE

		BEGINNING	YEAR END	T		
ACCT.		YEAR NO.	NUMBER OF			
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS		
(a)	(b)		(d)	(e)		
(a)	(0)	(c)	(u)	(e)		
	WASTEWATER SALES					
	Flat Rate Revenues:					
521.1	Residential Revenues			\$		
521.2	Commercial Revenues					
521.3	Industrial Revenues					
521.4	Revenues From Public Authorities					
521.5	Multiple Family Dwelling Revenues					
521.6	Other Revenues					
521	Total Flat Rate Revenues	0	0	\$0		
	Measured Revenues:					
522.1	Residential Revenues	148	154	73,382		
522.2	Commercial Revenues	1	1	782		
522.3	Industrial Revenues					
522.4	Revenues From Public Authorities					
522.5	Multiple Family Dwelling Revenues					
522	Total Measured Revenues	149	155	\$74,164_		
523	Revenues From Public Authorities					
524	Revenues From Other Systems					
525	Interdepartmental Revenues					
	Total Wastewater Sales	149	155	\$74,164		
	OTHER WASTEWATER REVENUES					
530	Guaranteed Revenues (Including Allow	ance for Funds Prudently	Invested or AFPI)	\$		
531						
532	531 Sale of Sludge 532 Forfeited Discounts					
534	Rents From Wastewater Property					
535	Interdepartmental Rents					
536	Other Wastewater Revenues					
	Total Other Wastewater Revenues			\$0		

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

UTILITY NAME:
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Sunny Hills Utility Compa	Sunny	y Hills	Utility	Com	pan
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YEAR OF REPORT December 31, 2013

SYSTEM NAME / COUNTY:

## WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)  RECLAIMED WATER SALES	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
540.1 540.2 540.3	Flat Rate Reuse Revenues: Residential Reuse Revenues Commercial Reuse Revenues Industrial Reuse Revenues			\$
540.4	Reuse Revenues From Public Authorities			
540.5	Other Revenues  Total Flat Rate Reuse Revenues	0	0	\$0
541.1 541.2 541.3 541.4	Measured Reuse Revenues: Residential Reuse Revenues Commercial Reuse Revenues Industrial Reuse Revenues Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$0
544	Reuse Revenues From Other Systems  Total Reclaimed Water Sales			\$0
	Total Wastewater Operating Revenues			\$74,164

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

UTILITY NAME	UTII	JTY	NA	ME
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SYSTEM NAME / COUNTY	<b>7:</b>
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## WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

			.1	.2	.3	.4	.5	.6
ACCT.	ACCOUNT NAME	CURRENT YEAR	COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE	PUMPING EXPENSES - OPERATIONS (f)	PUMPING EXPENSES - MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
(a) 701	(b) Salaries and Wages - Employees	(c) \$ 0	(a) S	(e)	(1)	\$	\$	s
703	Salaries and Wages - Employees  Salaries and Wages - Officers,	* <del></del>	*	*	*	<b>"</b>	*	*
703	Directors and Majority Stockholders	5,400						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0	. A					
715	Purchased Power	5,869					5,869	
716	Fuel for Power Production	0		E i me i e i e i me i e i e i e i e i e i		Barrier of Statement of the control		and the second
718	Chemicals	1,560					1,560	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	1,250						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	0						l
735	Contractual Services - Testing	0						
736	Contractual Services - Other	57,480	0	4,824	14,811	4,732	1,339	20,756
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0	14					
766	Regulatory Commission Expenses							
1	- Amortization of Rate Case Expense	0						
767	Regulatory Commission ExpOther	0				Action to the state of the stat		
770	Bad Debt Expense	0						y 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10
775	Miscellaneous Expenses	1,325			140			
То	otal Wastewater Utility Expenses	\$72,884_	\$0	\$4,824_	\$14,811_	\$4,732_	\$ <u>8,768</u>	\$ 20,756

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SYSTEM NAME	COUNTY:
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#### WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

		.7	.8	9	.10	.11	.12
		.,		RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
			1	WATER	WATER	WATER	WATER
		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
ACCT.		ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
NO.	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(b)	<b>(j</b> )	(k)	(1)	(m)	(n)	(o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	s
703	Salaries and Wages - Officers,						
	Directors and Majority Stockholders	ĺ	5,400		ł		}
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment			A CONTRACTOR OF THE CONTRACTOR		ing the state of t	A CONTRACTOR OF THE STATE OF TH
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		1,250				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	2,673	8,345				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense			61 1.11			
766	Regulatory Commission Expenses						**
	- Amortization of Rate Case Expense				3		
767	Regulatory Commission ExpOther						
770	Bad Debt Expense			No. 12		V. O	
775	Miscellaneous Expenses		1,325				
То	otal Wastewater Utility Expenses	\$	\$16,320	\$0	\$0	\$0	\$0

SYSTEM NAME / COUNTY:

## CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residentia	al	1.0		0
5/8"	Displacement	1.0	154	154
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
	Total Wastewater System Meter Equival	ents		157

## CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:		

S-11	
GROUP	
SYSTEM	

UTILI	

SYSTEM N	AME / COUNTY :	<b>1</b> 1

## WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	50,000	
Basis of Permit Capacity (1)	AADF	 
Manufacturer	Custom Made	 
Type (2)	Activated Sludge Contact Stabilization	
Hydraulic Capacity	50,000	
Average Daily Flow	14,000	
Total Gallons of Wastewater Treated		 
Method of Effluent Disposal	Percolation Ponds	

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.

## OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page s	should be supplied where necessary.
Present number of ERCs* now being served	157
2. Maximum number of ERCs* which can be served	183
3. Present system connection capacity (in ERCs*) using existing lines	183
4. Future connection capacity (in ERCs*) upon service area buildout	183
5. Estimated annual increase in ERCs*	None
Describe any plans and estimated completion dates for any enlargements or in the second	improvements of this system  None
<ul><li>7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuprovided to each, if known.</li><li>8. If the utility does not engage in reuse, has a reuse feasibility study been compared to the reuprovided to each.</li></ul>	
If so, when?	N/A
9. Has the utility been required by the DEP or water management district to imp	plement reuse? No
If so, what are the utility's plans to comply with this requirement?	N/A
10. When did the company last file a capacity analysis report with the DEP?	Feb 2001
<ol> <li>If the present system does not meet the requirements of DEP rules:</li> <li>a. Attach a description of the plant upgrade necessary to meet the DI</li> </ol>	
b. Have these plans been approved by DEP?	N/A
c. When will construction begin?	N/A
<ul><li>d. Attach plans for funding the required upgrading.</li><li>e. Is this system under any Consent Order with DEP?</li></ul>	N/A
12. Department of Environmental Protection ID #	FLA010258

<sup>\*</sup> An ERC is determined based on the calculation on S-11.

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

Company: SUNNY HILLS UTILITY COMPANY For the Year Ended December 31, 2013

(a)		(b)		(c)		(d)
Accounts	Rev	oss Water enues Per ch. W-9	Re	ross Water evenues Per RAF Return		Difference (b) - (c)
Gross Revenue: Unmetered Water Revenues (460)	\$		\$		\$	
Total Metered Sales (461.1 - 461.5)		210,285		210,285		
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)		7,423		7,423		
Total Water Operating Revenue	\$	217,708	\$	217,708	\$	
LESS: Expense for Purchased Water from FPSC-Regulated Utility			-			
Net Water Operating Revenues	\$	217,708	\$	217,708	\$	

Exp	lana	tions:

#### Instructions:

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

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

Company: SUNNY HILLS UTILITY COMPANY

For the Year Ended December 31, 2013

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue: Total Flat-Rate Revenues (521.1 - 521.6)	\$	\$	\$
Total Measured Revenues (522.1 - 522.5)	74,164	74,164	
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (525)			
Total Other Wastewater Revenues (530 - 536)			
Reclaimed Water Sales (540.1 - 544)			
Total Wastewater Operating Revenue	\$ 74,164	\$ 74,164	\$
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility		-	
Net Wastewater Operating Revenues	\$ 74,164	\$ 74,164	\$

⊨xp	lana	tions:
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#### Instructions:

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