

**CLASS "C"**

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**Public Service Commission**  
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**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WS873-13-AR  
Martin P. McDonnell  
— St. James Island Utility Company  
C/O Rutledge, Ecenia, Purnell, P.A.  
119 South Monroe Street, Suite 202  
Tallahassee, FL 32301-1529

*Submitted To The*

**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
14 MAR 28 PM 2:10  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31,**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceding year ending December 31.

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

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

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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# FINANCIAL SECTION

REPORT OF

St. James Island Utility Company

(EXACT NAME OF UTILITY)

133 South WaterSound Parkway WaterSound, FL 32413	108 Sea Pine Drive St. Teresa, FL 32358	Franklin County
Mailing Address	Street Address	County

Telephone Number 850.402.5148 Date Utility First Organized 1/27/2004

Fax Number 850.402.5101 E-mail Address Abraham.Prado@joe.com

Sunshine State One-Call of Florida, Inc. Member No. 192399

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

Individual     Sub Chapter S Corporation     1120 Corporation     Partnership

Name, Address and phone where records are located: The St. Joe Company  
133 South WaterSound Pkwy., WaterSound, FL 32413

Name of subdivisions where services are provided: SummerCamp Beach

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Abraham Prado</u>	<u>Director - Development</u>	<u>3251 Hemingway Blvd Tallahassee, FL 32311</u>	
Person who prepared this report: <u>Analisa Wood</u>	<u>Accounting Manager</u>	<u>133 S. WaterSound Pkwy. WaterSound, FL 32413</u>	
Officers and Managers: <u>Park Brady</u>	<u>CEO</u>	<u>133 S. WaterSound Pkwy. WaterSound, FL 32413</u>	\$ _____
<u>Patrick Bienvenue</u>	<u>Executive VP</u>	<u>133 S. WaterSound Pkwy. WaterSound, FL 32413</u>	\$ _____
<u>Marek Bakun</u>	<u>D-T</u>		\$ _____

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>The St. Joe Company</u>	<u>100%</u>	<u>133 S. WaterSound Pkwy. WaterSound, FL 32413</u>	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT DECEMBER 31, 2013
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 6,511	\$ 7,137	\$ 0	\$ 13,648
Commercial_____		12,010	13,908	0	25,918
Industrial_____					-
Multiple Family_____					-
Guaranteed Revenues_____					-
Other (Specify) <u>Tap Fees</u>		<u>2,384</u>	<u>5,189</u>		<u>7,573</u>
Total Gross Revenue_____		\$ <u>20,905</u>	\$ <u>26,234</u>	\$ <u>0</u>	\$ <u>47,139</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ <u>(199,920)</u>	\$ <u>(192,041)</u>	\$ <u>0</u>	\$ <u>(391,961)</u>
Depreciation Expense_____	F-5	<u>(179,391)</u>	<u>(173,021)</u>		<u>(352,412)</u>
CIAC Amortization Expense_____	F-8				-
Taxes Other Than Income_____	F-7	<u>(888)</u>	<u>(897)</u>	<u>(623)</u>	<u>(2,408)</u>
Income Taxes_____	F-7				-
Total Operating Expense		\$ <u>(380,199)</u>	<u>(365,959)</u>	<u>(623)</u>	\$ <u>(746,781)</u>
Net Operating Income (Loss)		\$ <u>(359,294)</u>	\$ <u>(339,725)</u>	\$ <u>(623)</u>	\$ <u>(699,642)</u>
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
					-
					-
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____					-
					-
					-
Net Income (Loss)		\$ <u>(359,294)</u>	\$ <u>(339,725)</u>	\$ <u>(623)</u>	\$ <u>(699,642)</u>

UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT DECEMBER 31, 2013
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COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>5,795,948</u>	\$ <u>5,795,948</u>
Accumulated Depreciation and Amortization (108)-----	F-5,W-2,S-2	<u>(1,057,236)</u>	<u>(704,824)</u>
Net Utility Plant -----		\$ <u>4,738,712</u>	\$ <u>5,091,124</u>
Cash -----		<u>47,252</u>	<u>27,064</u>
Customer Accounts Receivable (141)-----		<u>69,520</u>	<u>69,520</u>
Other Assets (Specify): ----- Land		<u>-</u>	<u>0</u>
-----			
-----			
<b>Total Assets</b> -----		<b>\$ <u>4,855,484</u></b>	<b>\$ <u>5,187,708</u></b>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201)-----	F-6	-----	-----
Preferred Stock Issued (204)-----	F-6	-----	-----
Other Paid in Capital (211)-----		<u>69,520</u>	<u>69,520</u>
Retained Earnings (215)-----	F-6	<u>(2,928,557)</u>	<u>(2,228,915)</u>
Proprietary Capital (Proprietary and partnership only) (218)-----	F-6	-----	-----
<b>Total Capital</b> -----		<b>\$ <u>(2,859,037)</u></b>	<b>\$ <u>(2,159,396)</u></b>
Long Term Debt (224)-----	F-6	\$ -----	\$ -----
Accounts Payable (231)-----		-----	-----
Notes Payable (232)-----		-----	-----
Customer Deposits (235)-----		-----	-----
Accrued Taxes (236)-----		-----	-----
Other Liabilities (Specify)-----		-----	-----
Intercompany with St. Joe (Payable)		<u>1,849,053</u>	<u>1,481,636</u>
-----			
Advances for Construction -----		-----	-----
Contributions in Aid of Construction - Net (271-272)-----	F-8	<u>5,865,468</u>	<u>5,865,468</u>
<b>Total Liabilities and Capital</b> -----		<b>\$ <u>4,855,484</u></b>	<b>\$ <u>5,187,708</u></b>



UTILITY NAME St. James Island Utility Company

YEAR OF REPORT DECEMBER 31, 2013
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GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>3,191,960</u>	\$ <u>2,603,988</u>	\$ _____	\$ <u>5,795,948</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>3,191,960</u>	<u>2,603,988</u>	\$ <u>0</u>	\$ <u>5,795,948</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>(358,782)</u>	\$ <u>(346,042)</u>	\$ <u>0</u>	\$ <u>(704,824)</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>(179,391)</u>	\$ <u>(173,021)</u>	\$ _____	\$ <u>(352,412)</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>(179,391)</u>	\$ <u>(173,021)</u>	\$ <u>-</u>	\$ <u>(352,412)</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>(538,173)</u>	\$ <u>(519,062)</u>	\$ <u>-</u>	\$ <u>(1,057,236)</u>

UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT DECEMBER 31, 2013
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	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 _____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ (2,228,915)
Changes during the year (Specify):		
Net Loss _____	_____	(699,642)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ (2,928,557)

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: St. James Island Utility Company

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**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax_____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax_____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax_____	_____	_____	_____	_____
Local property tax_____	_____	_____	623	623
Regulatory assessment fee_____	888	897	_____	1,785
Other (Specify)_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense_____	\$ 888	\$ 897	\$ 623	\$ 2,408

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Progress Energy	\$ 10,516	\$ 3,505	Electrical Service
Fairpoint Communications	\$ 2,732	\$ 2,732	Telephone Service
The Water Spigot, Inc.	\$ 4,320	\$ -	Water Testing
Peddle Chemical Co	\$ 2,995	\$ 2,995	Chemicals
Jones Plumbing & Septic Tank	\$ -	\$ 166,143	Sewage Disposal
ESG Operations Inc.	\$ 165,642	\$ -	Operator
Hatch McDonald	\$ _____	\$ 3,000	Professional Fees - Permitting
Marsh Inc.	\$ 7,812	7,812	Insurance expense
St. Joe Company	\$ 5,418	\$ 5,418	Management Fees
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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

	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 3,108,698	\$ 2,756,770	\$ 5,865,468
2) Add credits during year _____	\$ -	\$ -	\$ -
3) Total _____	-	-	-
4) Deduct charges during the year _____	-	-	-
5) Balance end of year _____	3,108,698	2,756,770	5,865,468
6) Less Accumulated Amortization _____	-	-	-
7) Net CIAC _____	\$ 3,108,698	\$ 2,756,770	\$ 5,865,468

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

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

**ACCUMULATED AMORTIZATION OF CIAC (272)**

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

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

UTILITY NAME St. James Island Utility Company

YEAR OF REPORT DECEMBER 31, 2013
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**SCHEDULE "A"**

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

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

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

**APPROVED AFUDC RATE**

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

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

UTILITY NAME St. James Island Utility Company

YEAR OF REPORT	
DECEMBER 31,	2013

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

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

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

_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____
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**WATER  
OPERATING  
SECTION**

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UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT DECEMBER 31, 2013
-------------------------------------

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	_____	_____	_____	_____
304	Structures and Improvements_____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	<u>384,238</u>	_____	_____	<u>384,238</u>
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	_____	_____	_____	_____
310	Power Generation Equipment_____	<u>2,034</u>	_____	_____	<u>2,034</u>
311	Pumping Equipment_____	<u>2,789,384</u>	_____	_____	<u>2,789,384</u>
320	Water Treatment Equipment_____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes_____	_____	_____	_____	_____
331	Transmission and Distribution Lines_____	_____	_____	_____	_____
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	<u>16,304</u>	_____	_____	<u>16,304</u>
335	Hydrants_____	_____	_____	_____	_____
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	_____	_____	_____	_____
341	Transportation Equipment_____	_____	_____	_____	_____
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	Total Water Plant_____	\$ <u>3,191,960</u>	\$ <u>0</u>	\$ _____	\$ <u>3,191,960</u>



UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT DECEMBER 31, 2013
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**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g+h=i) (i)
304	Structures and Improvements		%	%	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	%	3.70 %	(28,462)		(14,231)	(42,693)
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment	17	%	5.88 %	(239)		(120)	(359)
311	Pumping Equipment	17	%	5.88 %	(328,163)		(164,081)	(492,244)
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations	17	%	5.88 %	(1,918)		(959)	(2,877)
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ (358,782)	\$ -	\$ (179,391)	\$ (538,173) *

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

UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT  
DECEMBER 31, 2013

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 0
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	10,516
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	2,995
630	Contractual Services:	
	Billing	
	Professional	165,642
	Testing	4,320
	Other	
640	Rents	5,418
650	Transportation Expense	
655	Insurance Expense	7,812
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	3,217
	Total Water Operation And Maintenance Expense	\$ 199,920 *

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0			
3/4"	D	1.5	15	16	24
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5	2	2	3
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	3	3	24
3"	D	15.0	7	7	105
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
** D = Displacement C = Compound T = Turbine			<b>Total</b>		
			27	28	156

UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT DECEMBER 31, 2013
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SYSTEM NAME: SummerCamp

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January_____	_____	213	75	138	53
February_____	_____	155	42	113	58
March_____	_____	283	104	179	87
April_____	_____	235	72	163	106
May_____	_____	332	73	259	104
June_____	_____	320	32	288	266
July_____	_____	429	15	414	250
August_____	_____	364	144	220	133
September_____	_____	404	26	378	202
October_____	_____	431	116	315	252
November_____	_____	436	97	339	233
December_____	_____	329	78	251	317
Total for Year_____	_____	3,931	874	3,057	2,061

If water is purchased for resale, indicate the following:

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

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

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	9,779	0	0	9,779
PVC	8"	380	0	0	380
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT DECEMBER 31, 2013
-------------------------------------

SYSTEM NAME: SummerCamp

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	<u>2005</u>	<u>2005</u>	_____	_____
Types of Well Construction and Casing_____	<u>Black steel</u>	<u>Black steel</u>	_____	_____
_____	_____	_____	_____	_____
Depth of Wells_____	<u>189'</u>	<u>185'</u>	_____	_____
Diameters of Wells_____	<u>8"</u>	<u>8"</u>	_____	_____
Pump - GPM_____	<u>150</u>	<u>150</u>	_____	_____
Motor - HP_____	<u>10</u>	<u>10</u>	_____	_____
Motor Type *_____	<u>Sub</u>	<u>Sub</u>	_____	_____
Yields of Wells in GPD_____	<u>180,000</u>	<u>180,000</u>	_____	_____
Auxiliary Power_____	<u>Portable</u>	_____	_____	_____
	<u>Diesel</u>	_____	_____	_____
* Submersible, centrifugal, etc.	<u>25 KW</u>	_____	_____	_____

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>Glass fused steel</u>	_____	_____	_____
Capacity of Tank_____	<u>150,000 Gal.</u>	_____	_____	_____
Ground or Elevated_____	<u>Ground</u>	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer_____	<u>Westinghouse</u>	<u>Westinghouse</u>	<u>Westinghouse</u>	<u>Baldor</u>
Type_____	<u>High Service</u>	<u>High Service</u>	<u>Fire</u>	<u>Jockey</u>
Rated Horsepower_____	<u>25</u>	<u>25</u>	<u>40</u>	<u>2</u>
<b>Pumps</b>				
Manufacturer_____	<u>Aurora</u>	<u>Aurora</u>	<u>Aurora</u>	<u>Aurora</u>
Type_____	<u>Centrifugal</u>	<u>Centrifugal</u>	<u>Centrifugal</u>	<u>Centrifugal</u>
Capacity in GPM_____	<u>250</u>	<u>250</u>	<u>750</u>	<u>N/A</u>
Average Number of Hours Operated Per Day_____	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Auxiliary Power_____	<u>Diesel</u>	<u>Diesel</u>	<u>Diesel</u>	<u>Diesel</u>

UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT DECEMBER 31, 2013
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day	76,500 Average 130,000 Max.	_____	_____
Type of Source _____	Ground Potable	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	Nano-Filtration	_____	_____
Make _____	Aerex	_____	_____
Permitted Capacity (GPD) _____	360,000	_____	_____
High service pumping Gallons per minute _____	250	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment Unit Rating _____	_____	_____	_____
Filtration Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection Chlorinator _____	Sodium Hypochlorite Feed System	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	Fixed Diesel 100 KW	_____	_____

UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT  
DECEMBER 31, 2013

SYSTEM NAME: SummerCamp

**GENERAL WATER SYSTEM INFORMATION**

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

- 1. Present ERC's \* the system can efficiently serve.      40
- 2. Maximum number of ERCs \* which can be served.      257
- 3. Present system connection capacity (in ERCs \*) using existing lines.      257
- 4. Future connection capacity (in ERCs \*) upon service area buildout.      514
- 5. Estimated annual increase in ERCs \*.      4
- 6. Is the utility required to have fire flow capacity?      Yes  
    If so, how much capacity is required?      500 GPM for 4 hours
- 7. Attach a description of the fire fighting facilities.
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
    \_\_\_\_\_  
    \_\_\_\_\_  
    \_\_\_\_\_
- 9. When did the company last file a capacity analysis report with the DEP?      June 7, 2007
- 10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
- 11. Department of Environmental Protection ID #      1194045
- 12. Water Management District Consumptive Use Permit #      20040039
  - a. Is the system in compliance with the requirements of the CUP?      Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
    \_\_\_\_\_  
    \_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
    Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
  
(b) If no historical flow data are available use:  
    ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

**WASTEWATER  
OPERATING  
SECTION**

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UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT DECEMBER 31, 2013
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**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises	_____	_____	_____	_____
353	Land and Land Rights	_____	_____	_____	_____
354	Structures and Improvements	_____	_____	_____	_____
355	Power Generation Equipment	28,502	_____	_____	28,502
360	Collection Sewers - Force	11,980	_____	_____	11,980
361	Collection Sewers - Gravity	-	_____	_____	-
362	Special Collecting Structures	-	_____	_____	-
363	Services to Customers	-	_____	_____	-
364	Flow Measuring Devices	-	_____	_____	-
365	Flow Measuring Installations	-	_____	_____	-
370	Receiving Wells	-	_____	_____	-
371	Pumping Equipment	12,189	_____	_____	12,189
380	Treatment and Disposal Equipment	2,515,292	-	_____	2,515,292
381	Plant Sewers	-	_____	_____	-
382	Outfall Sewer Lines	-	_____	_____	-
389	Other Plant and Miscellaneous Equipment	36,025	_____	_____	36,025
390	Office Furniture and Equipment	_____	_____	_____	-
391	Transportation Equipment	_____	_____	_____	-
392	Stores Equipment	_____	_____	_____	-
393	Tools, Shop and Garage Equipment	_____	_____	_____	-
394	Laboratory Equipment	_____	_____	_____	-
395	Power Operated Equipment	_____	_____	_____	-
396	Communication Equipment	_____	_____	_____	-
397	Miscellaneous Equipment	_____	_____	_____	-
398	Other Tangible Plant	_____	_____	_____	_____
	<b>Total Wastewater Plant</b>	\$ <u>2,603,988</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>2,603,988</u> *

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



UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT DECEMBER 31, 2013
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**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER**

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements		%	%	\$	\$	\$	\$
355	Power Generation Equipment	17	%	5.88 %	(3,353)		(1,677)	(5,030)
360	Collection Sewers - Force	27	%	3.70 %	(887)		(444)	(1,331)
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment	15	%	6.67 %	(1,625)		(813)	(2,438)
380	Treatment and Disposal Equipment	15	%	6.67 %	(335,372)		(167,686)	(503,058)
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %	(4,803)		(2,402)	(7,205)
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$ (346,041)	\$ -	\$ (173,021)	\$ (519,062) *

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

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
704	Employee Pensions and Benefits _____	_____
710	Purchased Wastewater Treatment _____	_____
711	Sludge Removal Expense _____	166,143
715	Purchased Power _____	3,505
716	Fuel for Power Production _____	_____
718	Chemicals _____	2,995
720	Materials and Supplies _____	_____
730	Contractual Services:	
	Billing _____	_____
	Professional _____	3,000
	Testing _____	_____
	Other _____	5417.915
740	Rents _____	_____
750	Transportation Expense _____	_____
755	Insurance Expense _____	7,812
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	_____
775	Miscellaneous Expenses _____	3,168
	<b>Total Wastewater Operation And Maintenance Expense _____</b>	<b>\$ 192,041 *</b>

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

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of ter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
All meter sizes	D	1.0	13	15	15
<b>General Service</b>					
5/8"	D	1.0	4	4	4
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	3	3	24
3"	D	15.0	7	7	105
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
<b>Total</b>			<u>27</u>	<u>29</u>	<u>139</u>

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

**PUMPING EQUIPMENT**

Lift Station Number _____	<u>3</u>	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
Year installed _____	<u>2006</u>	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:						
Electric _____	<u>X</u>	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	<u>1.25"</u>	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	<u>PVC</u>	_____	_____	_____	_____	_____
Average length _____	<u>15'</u>	_____	_____	_____	_____	_____
Number of active service connections _____	<u>20</u>	_____	_____	_____	_____	_____
Beginning of year _____	<u>18</u>	_____	_____	_____	_____	_____
Added during year _____	<u>2</u>	_____	_____	_____	_____	_____
Retired during year _____	<u>0</u>	_____	_____	_____	_____	_____
End of year _____	<u>20</u>	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	<u>*</u>	_____	_____	_____	_____	_____

\*Dry lines under construction

**COLLECTING AND FORCE MAINS**

	Collecting Mains			Force Mains				
Size (inches) _____	<u>1.5"</u>	<u>2"</u>	<u>3"</u>	_____	<u>6"</u>	<u>8"</u>	_____	_____
Type of main _____	<u>LP PVC</u>	<u>LP PVC</u>	<u>LP PVC</u>	_____	<u>PVC</u>	<u>PVC</u>	_____	_____
Length of main (nearest foot) _____	<u>3971</u>	<u>2312</u>	<u>4930</u>	_____	<u>191</u>	<u>5165</u>	_____	_____
Beginning of year _____	<u>10,171</u>	<u>5742</u>	<u>4930</u>	_____	<u>7775</u>	<u>12,387</u>	_____	_____
Added during year _____	<u>0</u>	<u>3530</u>	<u>0</u>	_____	<u>0</u>	<u>0</u>	_____	_____
Retired during year _____	<u>0</u>	<u>0</u>	<u>0</u>	_____	<u>0</u>	<u>0</u>	_____	_____
End of year _____	<u>10,171</u>	<u>9272</u>	<u>4930</u>	_____	<u>7775</u>	<u>12,387</u>	_____	_____

**MANHOLES**

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

UTILITY NAME: St. James Island Utility Company

SYSTEM NAME: SummerCamp

YEAR OF REPORT DECEMBER 31, 2013
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**TREATMENT PLANT**

Manufacturer _____	<u>Aqua Aerobics</u>	_____	_____
Type _____	<u>SBR</u>	_____	_____
"Steel" or "Concrete" _____	<u>Glass Fused Steel</u>	_____	_____
Total Permitted Capacity _____	<u>120,000 GPD</u>	_____	_____
Average Daily Flow _____	<u>0</u>	_____	_____
Method of Effluent Disposal _____	<u>Percolation Ponds</u>	_____	_____
Permitted Capacity of Disposal _____	<u>120,000 GPD</u>	_____	_____
Total Gallons of Wastewater treated _____	<u>0</u>	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	<u>Flygt</u>	_____	_____	_____	_____	_____
Capacity (GPM's) _____	<u>365</u>	_____	_____	_____	_____	_____
Motor:						
Manufacturer _____	<u>U.S.</u>	_____	_____	_____	_____	_____
Horsepower _____	<u>30 HP</u>	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	<u>Electric</u>	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	_____	_____	_____
February _____	_____	_____	_____
March _____	_____	_____	_____
April _____	_____	_____	_____
May _____	_____	_____	_____
June _____	_____	_____	_____
July _____	_____	_____	_____
August _____	_____	_____	_____
September _____	_____	_____	_____
October _____	_____	_____	_____
November _____	_____	_____	_____
December _____	_____	_____	_____
Total for year _____	_____	_____	_____

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

UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT  
DECEMBER 31 2013

SYSTEM NAME: SummerCamp

GENERAL WASTEWATER SYSTEM INFORMATION

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

- 1. Present number of ERCs\* now being served. 0
- 2. Maximum number of ERCs\* which can be served. 342 (120,000/350)
- 3. Present system connection capacity (in ERCs\*) using existing lines. 342
- 4. Future connection capacity (in ERCs\*) upon service area buildout. 514 (180,000/350)
- 5. Estimated annual increase in ERCs\*. 4
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_
- 7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
- 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No  
If so, when? \_\_\_\_\_
- 9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_
- 10. When did the company last file a capacity analysis report with the DEP? N/A
- 11. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
- 12. Department of Environmental Protection ID # Permit #331 805

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (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/280 gallons per day).

UTILITY NAME: St. James Island Utility Company

YEAR OF REPORT  
DECEMBER 31, 2013

# CERTIFICATION OF ANNUAL REPORT

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

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

### Items Certified

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

  
\_\_\_\_\_  
(signature of Chief Financial Officer of the utility) \*

Date: March 27, 2014

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

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

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

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

**Company:**

**For the Year Ended December 31, 2013**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$6,511	\$6,511	\$0
Commercial	\$12,010	\$12,010	\$0
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	\$2,384	\$2,384	\$0
<b>Total Water Operating Revenue</b>	<b>\$20,905</b>	<b>\$20,905</b>	<b>\$0</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$20,905</b>	<b>\$20,905</b>	<b>\$0</b>

Explanations:

Instructions:

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

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

**Company:**

**For the Year Ended December 31, 2013**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$7,137	\$7,137	\$0
Commercial	\$13,908	\$13,908	\$0
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	\$5,189	\$5,189	\$0
<b>Total Wastewater Operating Revenue</b>	\$26,234	\$26,234	\$0
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	0	0	_____
<b>Net Wastewater Operating Revenues</b>	\$26,234	\$26,234	\$0

Explanations:

Instructions:

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