

**CLASS "C"**

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**WATER and/or WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WS922-10-AR

**Sun River Utilities Inc.**

EXACT LEGAL NAME OF RESPONDENT

**611-W, 527-S**

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



ECONOMIC REGULATION

11 APR -7 AM 6:52

PUBLIC SERVICE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2010**



**Carlstedt, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

**James L. Carlstedt, C.P.A.**  
**Katherine U. Jackson, C.P.A.**  
**Robert H. Jackson, C.P.A.**  
**Cheryl T. Losee, C.P.A.**  
**Robert C. Nixon, C.P.A.**  
**Jeanette Sung, C.P.A.**  
**Holly M. Towner, C.P.A.**  
**James L. Wilson, C.P.A.**

Accountant's Compilation Report

March 30, 2011

To the Member  
Sun River Utilities, Inc.

We have compiled the balance sheet of Sun River Utilities, Inc. as of December 31, 2010 and 2009, and the related statements of income and retaining earnings for the year ended December 31, 2010 included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Florida Public Service Commission.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with requirements prescribed by the Florida Public Service Commission and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

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 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.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Florida Public Service Commission, which differs from accounting principles generally accepted in the United States of America. The report is intended solely for information and use of the Florida Public Service Commission and is not intended to be and should not be used by anyone other than this specified party.

We are not independent with respect to Sun River Utilities, Inc.

*Carlstedt, Jackson, Nixon & Wilson*  
CARLSTEDT, JACKSON, NIXON & WILSON

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 will 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 schedules 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. Any additional pages should state the name of the utility, 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 Water and Wastewater  
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 Water and Wastewater, 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.

**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** - this account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction 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 utilities property, facilities, or equipment used to provide services to the public. (Section 367.021 (3), Florida Statutes)

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

**DEPRECIATION** - The loss of 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 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)

# **FINANCIAL SECTION**

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## TABLE OF CONTENTS

Financial Section	
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payments For Services Rendered By Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used For AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
Water Operating Section	
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation By Primary Account - Water	W-2
Water Operation And Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics	W-4
Well and Well Pumps, Reservoirs, and High Service Pumping	W-5
Other Water System Information	W-6
Wastewater Operating Section	
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation By Primary Account - Wastewater	S-2
Wastewater Operation And Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Other Wastewater System Information	S-5
Verification	
Verification	V-1

Sun River Utilities Inc.

(Exact name of utility)

5195 NW 77th Ave.

Miami, FL 33166

Charlotte  
County

Mailing Address

Street Address

Telephone Number 305-477-7388

Date Utility First Organized 12/7/2006

Fax Number 305-463-9881

E-mail Address Oldbridge9@aol.com

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

Individual

Sub Chapter S Corporation

1120 Corporation

Partnership

Location where books and records are located:

5195 NW 77th Ave  
Miami, FL 33166

Names of subdivisions where service is provided:

Rivers Edge

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Joel Schenkman	President	5195 NW 77th Ave. Miami, FL 33166	
Person who prepared this report: Carlstedt, Jackson, Nixon & Wilson	CPA's	2560 Gulf-to-Bay Blvd. Clearwater, Fl. 33765	
Officers and Managers: Joel Schenkman	President	5195 NW 77th Ave	None
Ian Schenkman	Vice President	Miami, FL 33166	None
Lara Schenkman	Vice President		None
Randy Schenkman	Secretary/Treasurer		None
Sharon Utterback	Asst. Secretary/Treasurer		None

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

Name	Percent Ownership In Utility	Principle Business Address	Salary Charged Utility
North Fort Myers Utility Inc.	100%	5195 NW 77th Ave. Miami, FL 33166	None

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 19,869	\$ 19,868	N/A	\$ 39,737
Commercial _____		2,024	1,464		3,488
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
<b>Total Gross Revenue</b> _____		<b>21,893</b>	<b>21,332</b>	<b>-</b>	<b>43,225</b>
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	100,529	34,665		135,194
Depreciation Expense _____	F-5	11,662	5,548		17,210
CIAC Amortization Expense _____	F-8	(2,739)	(1,614)		(4,353)
Taxes Other Than Income _____	F-7	1,343	1,318	-	2,661
Income Taxes _____	F-7	-	-		-
<b>Total Operating Expenses</b> _____		<b>110,795</b>	<b>39,917</b>		<b>150,712</b>
<b>Net Operating Income (Loss)</b>		<b>(88,902)</b>	<b>(18,585)</b>	<b>-</b>	<b>(107,487)</b>
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____		14,306	14,306		28,612
Interest Expense _____		-	-		-
_____		-	-		-
_____					-
_____					-
<b>Net Income (Loss)</b>		<b>\$ (103,208)</b>	<b>\$ (32,891)</b>	<b>N/A</b>	<b>\$ (136,099)</b>



COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 1,020,054	\$ 1,008,876
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(521,346)	(504,137)
Net Utility Plant _____		498,708	504,739
Cash _____		651	2,470
Customer Accounts Receivable (141) _____		4,110	4,828
Other Assets (Specify):			
Acquisition Adjustment		229,498	258,110
Special Deposit		1,190	1,190
Misc. Deferred Debit		30,400	30,400
Acct. Receivable Associated Company		225	
Total Assets _____		\$ 764,782	\$ 801,737
LIABILITIES AND CAPITAL:			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____		431,563	431,563
Retained Earnings (Deficit)(215) _____	F-6	(322,415)	(186,317)
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	-	-
Total Capital _____		109,148	245,246
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		5,696	335,862
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7	1,945	1,994
Other Liabilities (Specify):			
Advances from Associated Company		587,201	153,489
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8	60,792	65,146
Total Liabilities and Capital _____		\$ 764,782	\$ 801,737

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 381,630	\$ 225,930	N/A	\$ 607,560
Construction Work In Progress (105) _____	400,044	12,450		412,494
Other (Specify) _____		-		-
_____	-			-
Total Utility Plant _____	\$ 781,674	\$ 238,380	N/A	\$ 1,020,054

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 327,398	\$ 176,739	N/A	\$ 504,137
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	11,662	5,548		17,210
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
_____	-			-
Total credits _____	11,662	5,548		17,210
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-			-
Other debits (specify) Rounding _____	1			
Total debits _____	1	-		1
Balance End of Year _____	\$ 339,059	\$ 182,287	N/A	\$ 521,346

**CAPITAL STOCK (201 - 204)**

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

**RETAINED EARNINGS (215)**

	Appropriated	Un-Appropriated
Balance first of year _____	N/A	\$ (186,317)
Charges during the year (specify):		
Current Year Loss _____	-	(136,099)
Rounding _____		1
Balance end of year _____	\$	\$ (322,415)

**PROPRIETARY CAPITAL (218)**

	Proprietor or Partner	Partner
Balance first of year _____	N/A	N/A
Charges during the year (specify):		
_____	-	-
_____		
Balance end of year _____		

**LONG TERM DEBT (224)**

Description of Obligation (Including Nominal Date of Issue and Date of Maturity)	Interest		Principal Per Balance Sheet Date
	Rate	# of Payments	
_____	____%	_____	\$ -
_____	____%	_____	-
_____	____%	_____	-
_____	____%	_____	-
Total _____			N/A

**TAX EXPENSE**

(a)	WATER (b)	SEWER (c)	OTHER (d)	TOTAL (e)
Income Taxes:				
Federal income tax	\$ -	\$ -	N/A	\$ -
State income tax	-	-		
Taxes Other Than Income:				
State ad valorem tax	-	-		
Local property tax	-	-		
Regulatory assessment fee	985	960		1,945
Other (Specify):				
Payroll Taxes	358	358		716
Total taxes accrued	\$ 1,343	\$ 1,318		\$ 2,661

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

Report all information concerning 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
James Elder	\$ 3,928	\$ 675	Management
Hydropro Inc.	1,228	-	Plant Maintenance
Harn R/O Systems	1,495	-	Plant Maintenance
C.J Well Drilling	7,550		Plant Maintenance
Cherry, Bekaert, Holland	1,500	1,500	Accounting
Rose, Sundstrom, & Bentley		4,590	Legal

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

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	\$ 90,899	\$ 99,691	\$ 190,590
2. Add credits during year:	-	-	
3. Total _____	90,899	99,691	190,590
4. Deduct charges during year _____			-
5. Balance end of year _____	90,899	99,691	190,590
6. Less Accumulated Amortization _____	(56,686)	(73,112)	(129,798)
7. Net CIAC _____	\$ 34,213	\$ 26,579	\$ 60,792

**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 _____		NONE	NONE
<b>Report below all capacity charges, main extension charges and customer connections charges received during the year.</b>			
Description of Charge	Number of Connections	Charge per Connection	
None			
_____			
_____			
_____			
Total Credits During Year (Must agree with line # 2 above) _____		\$ -	\$ -

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	\$ 53,947	\$ 71,497	\$ 125,444
Add Debits During Year: _____	2,739	1,614	\$ 4,353
	-	-	
Deduct Credits During Year: ___ Rounding _____	-	(1)	(1)
Balance End of Year (Must agree with line #6 above) _____	\$ 56,686	\$ 73,112	\$ 129,798

UTILITY NAME: Sun River Utilities Inc.

**YEAR OF REPORT**  
December 31, 2010

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)**

CLASS OF CAPITAL (a)	Dollar Amount (1) (b)	Percentage of Capital 0	Actual Cost Rates (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)	-	- %	- %	- %
Total	\$ -	%		- %

- (1) Should equal amounts on schedule B, Column (f), Page F-10.
- (2) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	None %
Commission order approving AFUDC rate:	

UTILITY NAME: Sun River Utilities Inc.

**YEAR OF REPORT**  
**December 31, 2010**

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	0 ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS	OTHER (1) ADJUSTMENTS (e)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)
Common Equity					-
Preferred Stock	-				-
Long Term Debt					-
Customer Deposits					-
Tax Credits - Zero Cost					-
Tax Credits - Weighted Cost					-
Deferred Income Taxes					-
Other (Explain)					-
Total	-	-	-	-	-

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


**WATER  
OPERATION  
SECTION**

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**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization_____	\$ -	\$ -	\$ -	\$ -
302	Franchises_____	-	-	-	-
303	Land and Land Rights_____	-	-	-	-
304	Structure and Improvements_____	135,520	-	-	135,520
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes_____	-	-	-	-
307	Wells and Springs_____	13,070	-	-	13,070
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	10,025	-	-	10,025
310	Power Generation Equipment_____	-	-	-	-
311	Pumping Equipment_____	4,000	-	-	4,000
320	Water Treatment Equipment_____	137,841	-	-	137,841
330	Distribution Reservoirs and Standpipes_____	23,500	-	-	23,500
331	Transmission and Distribution Mains_____	35,107	-	-	35,107
333	Services_____	11,425	-	-	11,425
334	Meters and Meter Installations_____	7,054	-	-	7,054
335	Hydrants_____	2,800	-	-	2,800
339	Other Plant and Miscellaneous Equipment_____	1,020	-	-	1,020
340	Office Furniture and Equipment_____	-	-	-	-
341	Transportation Equipment_____	-	-	-	-
342	Stores Equipment_____	-	-	-	-
343	Tools, Shop and Garage Equip_____	268	-	-	268
344	Laboratory Equipment_____	-	-	-	-
345	Power Operated Equipment_____	-	-	-	-
346	Communication Equipment_____	-	-	-	-
347	Miscellaneous Equipment_____	-	-	-	-
348	Other Tangible Plant_____	-	-	-	-
	Total Water Plant_____	\$ 381,630	\$ -	\$ -	\$ 381,630

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

UTILITY NAME: Sun River Utilities Inc.

**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

ACCT. NO. (a)	ACCOUNT NAME (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)
301	Organization	-	%	-	\$	\$	-	-
302	Franchises	-	%	-	-	-	-	-
304	Structure and Improvements	27	-	3.70	134,761	-	759	135,520
305	Collecting and Impounding Reservoirs	-	%	-	-	-	-	-
306	Lake, River and Other Intakes	-	%	-	-	-	-	-
307	Wells and Springs	27	-	3.70	13,070	-	-	13,070
308	Infiltration Galleries and Tunnels	-	%	-	-	-	-	-
309	Supply Mains	32	-	3.13	8,612	-	315	8,926
310	Power Generation Equipment	-	%	-	-	-	-	-
311	Pumping Equipment	17	-	5.88	4,000	-	-	4,000
320	Water Treatment Equipment	17	-	5.88	103,986	-	8,105	112,091
330	Distribution Reservoirs and Standpipes	33	-	3.03	19,580	-	712	20,292
331	Transmission and Distribution Mains	38	-	2.63	25,407	-	923	26,330
333	Services	35	-	2.86	8,969	-	327	9,296
334	Meters and Meter Installations	17	-	5.88	6,008	-	415	6,423
335	Hydrants	40	-	2.50	1,925	-	70	1,995
339	Other Plant and Miscellaneous Equipment	20	-	5.00	1,001	-	19	1,020
340	Office Furniture and Equipment	-	%	-	-	-	-	-
341	Transportation Equipment	-	%	-	-	-	-	-
342	Stores Equipment	-	%	-	-	-	-	-
343	Tools, Shop and Garage Equipment	15	-	6.67	79	-	17	96
344	Laboratory Equipment	-	%	-	-	-	-	-
345	Power Operated Equipment	-	%	-	-	-	-	-
346	Communication Equipment	-	%	-	-	-	-	-
347	Miscellaneous Equipment	-	%	-	-	-	-	-
348	Other Tangible Plant	-	%	-	-	-	-	-
	Totals				\$ 327,398	\$	\$ 11,662	\$ 339,059

\* This amount should tie to Sheet F-5

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 35,419
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	3,217
616	Fuel for Power Production _____	
618	Chemicals _____	2,399
620	Materials and Supplies _____	15,784
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	3,315
	Testing _____	32,957
	Other _____	2,125
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	4,988
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	100
670	Bad Debt Expense _____	150
675	Miscellaneous Expenses _____	75
	Total Water Operation and Maintenance Expense _____	\$ 100,529 *

\* 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	56	54	54
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	1	1	1
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
<b>Total</b>			<b>57</b>	<b>55</b>	<b>55</b>

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

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (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	-	282	-	282	282
February	-	167	-	167	167
March	-	146	-	146	146
April	-	104	-	104	104
May	-	85	-	85	85
June	-	157	-	157	157
July	-	90	-	90	90
August	-	71	-	71	71
September	-	120	-	120	120
October	-	91	-	91	91
November	-	96	-	96	96
December	-	94	-	94	94
Total for year	N/A	1,503		1,503	1,503

If water is purchased for resale, indicate the following:

Vendor N/A  
 Point of Delivery N/A

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

**MAINS (Feet)**

Kind of Pipe (Cast Iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	4,770		-	4,770
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1980	1980		
Types of Well Construction and Casing _____	Rotary	Rotary		
	PVC	PVC		
Depth of Wells _____	225'	225		
Diameters of Wells _____	4"	4"		
Pump - GPM _____	50	50		
Motor - HP _____	3	3		
Motor Type * _____	Submersible	Submersible		
Yeilds of Wells in GPD _____	72000	72000		
Auxillary Power _____	None	None		
* Submersable, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Six Concrete			
Capacity of Tank _____	5000 Gal ea.			
Ground of Elevated _____	Ground			

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b><u>MOTORS</u></b>				
Manufacturer _____	Century	Century		
Type _____	Single Phase	Single Phase		
Rated Horsepower _____	15	15		
(a)	(b)	(c)	(d)	(e)
<b><u>PUMPS</u></b>				
Manufacturer _____	Goulds	Goulds		
Type _____	Centrifigal	Centrifigal		
Capacity in GPM _____	275	275		
Average Number of Hours Operated Per Day _____	1	1		
Auxiliary Power _____	None	None		

**SOURCE OF SUPPLY**

List for each source of supply (Ground, Surface, Purchased Water, etc):

Gallons per day of source _____	72,000	72,000	
Type of source _____	Well	Well	

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:

Type _____	Reverse Osmosis		
Make _____	Hydropro		
Permitted Capacity (GPD)	60,000		
High service pumping Gallons per minute _____ See Page W-5 _____	275		
Reverse Osmosis _____	40,000		
Lime treatment Unit Rating _____			
Filtration Pressure Sq. Ft. _____	200		
Gravity GPD/Sq. Ft. _____			
Disinfection Chlorinator _____	Stenner 45M		
Ozone _____			
Other _____			
Auxiliary Power _____	None		

OTHER 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	55
2.	Maximum number of ERC's * which can be served	55
3.	Present system connection capacity (in ERC's *) using existing lines	284
4.	Future connection capacity (in ERC's *) upon service area buildout	
5.	Estimated annual increase in ERC's*	None for the next year
6.	Is the utility required to have fire flow capacity? If so, how much capacity is required?	Yes. It has 3 fire hydrants 500 GPM for 2 hours
7.	Attach a description of the fire fighting facilities.	Two 275gpm high service pumps and storage in concrete tanks
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?	N/A
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 DEP rules. b. Have these plans been approved by DEP? c. When will construction begin? d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP?	     No
11.	Department of Environmental Protection ID #	608-4704
12.	Water Management District Consumptive Use Permit #	N/A
	a. Is the system in compliance with the requirements of the CUP?	
	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 available are available for use:  
ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

**WASTEWATER  
OPERATION  
SECTION**

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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	Structure and Improvements	-	-	-	-
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	-	-	-	-
361	Collection Sewers - Gravity	62,241	-	-	62,241
362	Special Collecting Structures	16,915	-	-	16,915
363	Services to Customers	17,010	-	-	17,010
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	25,000	-	-	25,000
371	Pumping Equipment	-	-	-	-
380	Treatment and Disposal Equipment	67,200	-	-	67,200
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Miscellaneous Equipment	-	-	-	-
390	Office Furniture and Equipment	37,564	-	-	37,564
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 Sewer Plant</b>	<b>\$ 225,930</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,930</b>

\* This amount should tie to Sheet F-5

**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER**

Acct. No. (a)	Account Name (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)
351	Organization	40	- %	2.50 %	-	-	-	-
352	Franchises	-	- %	-	-	-	-	-
354	Structure and Improvements	27	- %	3.70 %	-	-	-	-
355	Power Generation Equipment	-	- %	-	-	-	-	-
360	Collection Sewers - Force	-	- %	-	-	-	-	-
361	Collection Sewers - Gravity	40	- %	2.50 %	42,790	-	1,556	44,346
362	Special Collecting Structures (Lift Stations)	-	- %	-	16,915	-	-	16,915
363	Services to Customers	35	- %	2.90 %	13,367	-	486	13,853
364	Flow Measuring Devices	5	- %	20.00 %	-	-	-	-
365	Flow Measuring Installations	-	- %	-	-	-	-	-
370	Receiving Wells (Lift Stations)	-	- %	-	6,000	-	1,000	7,000
371	Pumping Equipment	40	- %	2.50 %	-	-	-	-
380	Treatment and Disposal Equipment	15	- %	6.70 %	67,200	-	-	67,200
381	Plant Sewers	-	- %	-	-	-	-	-
382	Outfall Sewer Lines	-	- %	-	-	-	-	-
389	Other Plant and Miscellaneous Equipment	15	- %	6.70 %	-	-	-	-
390	Office Furniture and Equipment	10	- %	10.00 %	30,467	-	2,506	32,973
391	Transportation Equipment	5	- %	20.00 %	-	-	-	-
392	Stores Equipment	-	- %	-	-	-	-	-
393	Tools, Shop and Garage Equipment	10	- %	10.00 %	-	-	-	-
394	Laboratory Equipment	-	- %	-	-	-	-	-
395	Power Operated Equipment	-	- %	-	-	-	-	-
396	Communication Equipment	-	- %	-	-	-	-	-
397	Miscellaneous Equipment	-	- %	-	-	-	-	-
398	Other Tangible Plant	5	- %	20.00 %	-	-	-	-
	Totals				176,739		5,548	182,287

\* This amount should tie to Sheet F-5

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 380
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	924
715	Purchased Power	3,618
716	Fule for Power Production	
718	Chemicals	1,527
720	Materials and Supplies	
730	Contractual Services:	
	Operator and Management	
	Testing	20,479
	Other	6,715
740	Rents	
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	142
775	Miscellaneous Expenses	880
	Total Wastewater Operation and Maintenance Expense	\$ 34,665 *

\* 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 Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	56	54	54
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	1	1	1
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
<b>Total</b>			<b>57</b>	<b>55</b>	<b>55</b>

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

**PUMPING EQUIPMENT**

Lift station number _____	N/A	_____	_____	_____	_____	_____	_____
Make or type and nameplate data of pump _____	_____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____	_____
Rated capacity (GPM) _____	_____	_____	_____	_____	_____	_____	_____
Size (HP) _____	_____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____	_____
Electric _____	_____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	4"	_____	_____	_____	_____	_____	_____
Type (PVC, VCP, etc) _____	PVC	_____	_____	_____	_____	_____	_____
Average length _____	50	_____	_____	_____	_____	_____	_____
Number of active service connections _____	56	_____	_____	_____	_____	_____	_____
Beginning of year _____	56	_____	_____	_____	_____	_____	_____
Added during year _____	1	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____
End of year _____	56	_____	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS AND MANHOLES**

	Collecting Mains				Force Mains			
Size (inches) _____	8"	_____	_____	_____	_____	_____	_____	_____
Type of main _____	PVC	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot):	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	4,750	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	4,750	_____	_____	_____	_____	_____	_____	_____

**MANHOLES:**

Size _____	48"	_____	_____	_____
Type _____	Concr.	_____	_____	_____
Number:	_____	_____	_____	_____
Beginning of year _____	18	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of year _____	18	_____	_____	_____

**TREATMENT PLANT**

Manufacturer_____	unknown	_____	_____
Type_____	unknown	_____	_____
"Steel" or "Concrete"_____	Concrete	_____	_____
Total Capacity_____	15,000 gpd	_____	_____
Average Daily Flow_____	4501	_____	_____
Effluent Disposal_____	Evaporation Pond	_____	_____
Total Gallons of Wastewater Treated_____	1,643,000	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer_____	unknown	unknown	_____	_____	_____	_____
Capacity_____ (PM)	50	50	_____	_____	_____	_____
Motor:						
Manufacturer_____	unknown	unknown	_____	_____	_____	_____
Horsepower_____	3	3	_____	_____	_____	_____
Power (Electric or Mechanical)_____	230 v	230 v	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	357,000	None	357,000
February_____	203,000	_____	203,000
March_____	247,000	_____	247,000
April_____	197,000	_____	197,000
May_____	12,000	_____	12,000
June_____	22,000	_____	22,000
July_____	28,000	_____	28,000
August_____	46,000	_____	46,000
September_____	36,000	_____	36,000
October_____	147,000	_____	147,000
November_____	174,000	_____	174,000
December_____	174,000	_____	174,000
Total for year_____	1,643,000	_____	1,643,000

If Wastewater Treatment is purchased, indicate the vendor:

**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present ERC's \* that system can efficiently serve. 75

2. Maximum number of ERC's \* which can be served. 75 with existing plant

3. Present system connection capacity (in ERC's \*) using existing lines. 284

4. Future system connection capacity (in ERC's \*) upon service area buildout. N/A

5. Estimated annual increase in ERC's \* . 0 - Next year

8. 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, attach 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? 1990 by prior owner  
 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? 2/6/2004

11. 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? \_\_\_\_\_  
 c. When will construction begin? \_\_\_\_\_  
 d. Attach plans for funding the required upgrading. \_\_\_\_\_  
 e. Is this system under any Consent Order of the DEP? \_\_\_\_\_

11. Department of Environmental Protection ID # FLA 014062

Use one of the following methods:

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

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

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

# CERTIFICATION OF ANNUAL REPORT

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

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

ITEMS CERTIFIED

<u>1.</u>	<u>2.</u>	<u>3.</u>	<u>4.</u>
( )	( )	( )	( )

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

<u>1.</u>	<u>2.</u>	<u>3.</u>	<u>4.</u>
( X )	( X )	( X )	( X )

  
\_\_\_\_\_  
(signature of chief financial officer of the utility) \*

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

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

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

Company: *Sun River Utilities Inc.*

For the Year Ended December 31, 2010

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 19,869	19,870	\$ (1)
Commercial	2,024	2,024	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 21,893</b>	<b>\$ 21,894</b>	<b>\$ (1)</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 21,893</b>	<b>\$ 21,894</b>	<b>\$ (1)</b>

Explanations:  
Rounding

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: Sun River Utilities Inc.**

**For the Year Ended December 31, 2010**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	19,868	\$ 19,868	\$ -
Commercial	1,464	1,465	(1)
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 21,332</b>	<b>\$ 21,333</b>	<b>\$ (1)</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 21,332</b>	<b>\$ 21,333</b>	<b>\$ (1)</b>

Explanations:  
Rounding

**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).