

**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

OF

WS966-17-AR

**OFFICIAL COPY**

Public Service Commission  
Do Not Remove From This Office

Sunny Hills Utility Company

Exact Legal Name of Respondent

501-W & 435-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2018 MAR - 8 PM 1:42  
DIVISION OF  
ACCOUNTING & FINANCE

FOR THE

YEAR ENDED DECEMBER 31, 2017

## 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.
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 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 Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

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

YES  NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES  NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES  NO

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.

YES  NO

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			
1.	2.	3.	4.
X	X	X	X

  
\_\_\_\_\_  
(Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.

\_\_\_\_\_  
(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, 2017

Sunny Hills Utility Company  
(Exact Name of Utility)

County: Washington

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

4939 Cross Bayou Blvd.  
New Port Richey, Fl 34652

Telephone: 727-848-8292

E Mail Address: trendell@uswatercorp.net

WEB Site: www.mywaterservice.com

Sunshine State One-Call of Florida, Inc. Member Number FWS-620

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

Troy Rendell  
Vice President - Investor Owned Utilities

Telephone: 727-848-8292

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

4939 Cross Bayou Blvd.  
New Port Richey, Fl 34652

Telephone: 727-848-8292

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

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

Date of original organization of the utility: 03/01/13

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

Individual  Partnership  Sub S Corporation  1120 Corporation

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

	Name	Percent Ownership
1.	<u>Gary Deremer</u>	<u>51%</u>
2.	<u>Vickie Penick</u>	<u>49%</u>
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____



**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.

Commission Order No. PSC-14-0315-PAA-WS was issued June 13, 2014, approving the transfer to the current owners Sunny Hills Utility Company.

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

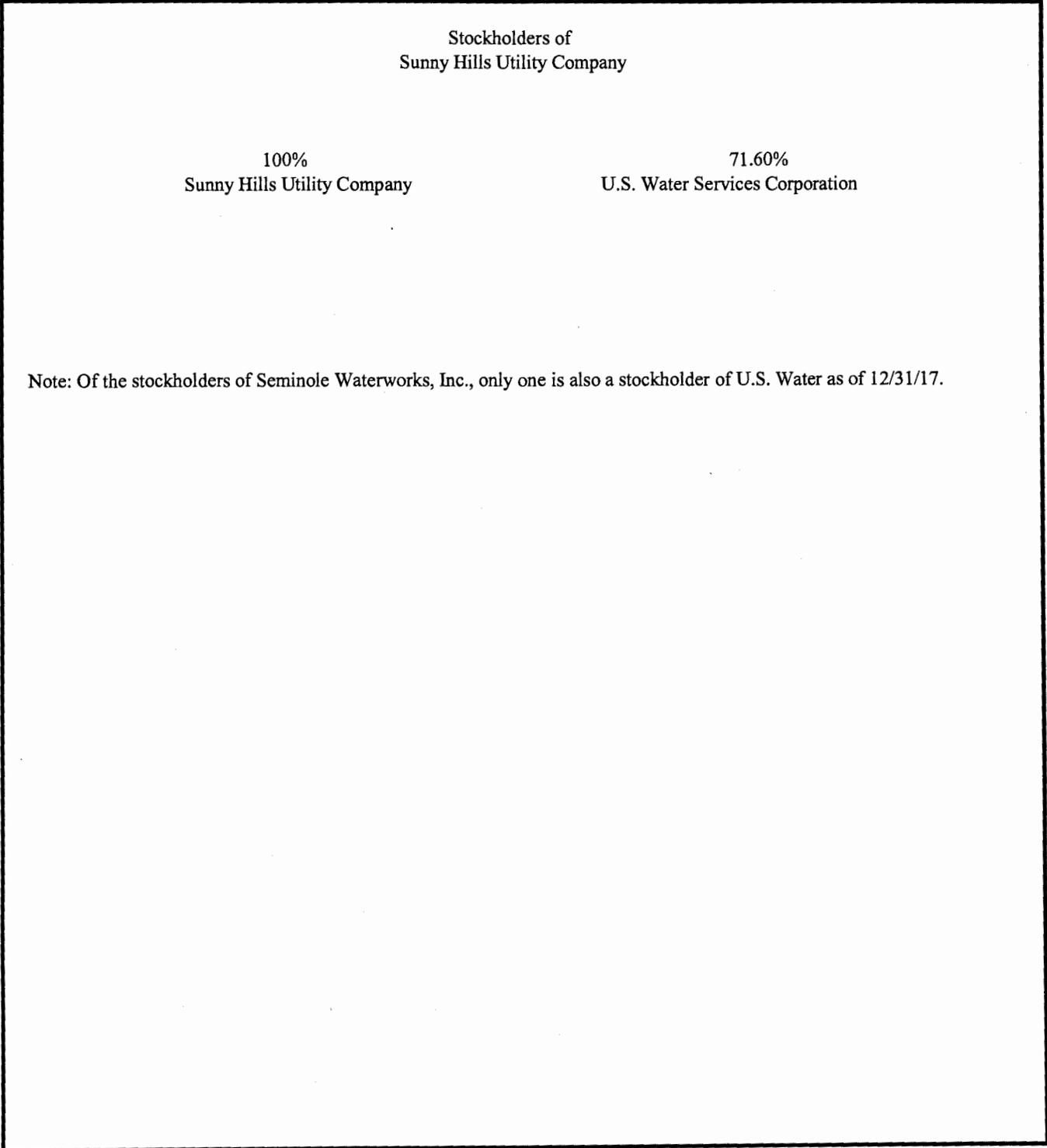
UTILITY NAME: Sunny Hills Utility Company

**YEAR OF REPORT**  
December 31, 2017

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/17

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).



Note: Of the stockholders of Seminole Waterworks, Inc., only one is also a stockholder of U.S. Water as of 12/31/17.

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
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**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Gary Deremer	President	5%	\$ 12,700
Vickie Penick	V. President	5%	0

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
			\$











**FINANCIAL**

**SECTION**

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 4,817,686	\$ 4,826,064
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,612,566	2,734,839
Net Plant			\$ 2,205,120	\$ 2,091,224
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(1,067,086)	(901,843)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 1,138,034	\$ 1,189,382
<b>OTHER PROPERTY AND INVESTMENTS</b>				
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
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 142,804	\$ 186,675
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	62,530	62,014
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		2,337	2,338
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 207,671	\$ 251,027

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13		0
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14		0
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 0	\$ 0
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<u>\$ 1,345,706</u>	<u>\$ 1,440,409</u>

\* Not Applicable for Class B Utilities

<p><b>NOTES TO THE BALANCE SHEET</b></p> <p>The space below is provided for important notes regarding the balance sheet</p>
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UTILITY NAME: Sunny Hills Utility Company

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 100	\$ 62,200
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		628,610	566,510
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	179,412	275,334
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 808,122	\$ 904,044
<b>LONG TERM DEBT</b>				
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
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		1,563	2,069
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	0	0
235	Customer Deposits		22,047	27,233
236	Accrued Taxes	W/S-3	0	0
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	58,596	71,508
Total Current & Accrued Liabilities			\$ 82,205	\$ 100,810

\* Not Applicable for Class B Utilities

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ 0	\$ 0
252	Advances For Construction	F-20		0
253	Other Deferred Credits	F-21		0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ 0	\$ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves			\$ 0	\$ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 707,649	\$ 707,649
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	252,269	(272,092)
Total Net CIAC			\$ 455,380	\$ 435,557
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accumulated Deferred Income Tax			\$ 0	\$ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 1,345,707</b>	<b>\$ 1,440,411</b>

UTILITY NAME: Sunny Hills Utility Company

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 413,476	\$ 421,939
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	204	0
Net Operating Revenues			\$ 413,272	\$ 421,939
401	Operating Expenses	F-3(b)	\$ 333,770	\$ 336,972
403	Depreciation Expense:	F-3(b)	\$ 130,360	\$ 127,555
	Less: Amortization of CIAC	F-22	19,572	19,823
Net Depreciation Expense			\$ 110,788	\$ 107,732
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	(165,243)	(165,243)
407	Amortization Expense (Other than CIAC)	F-3(b)	450	450
408	Taxes Other Than Income	W/S-3	50,227	46,106
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	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 329,993	\$ 326,016
Net Utility Operating Income			\$ 83,280	\$ 95,923
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	204	0
413	Income From Utility Plant Leased to Others		0	0
414	Gains (losses) From Disposition of Utility Property		0	0
420	Allowance for Funds Used During Construction		0	0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 83,484	\$ 95,923

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

UTILITY NAME: Sunny Hills Utility Company

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

<b>WATER SCHEDULE W-3 *</b> (f)	<b>WASTEWATER SCHEDULE S-3 *</b> (g)	<b>OTHER THAN REPORTING SYSTEMS</b> (h)
\$ <u>309,569</u> 0	\$ <u>112,370</u> 0	\$ _____
\$ <u>309,569</u>	\$ <u>112,370</u>	\$ <u>0</u>
\$ 243,616	\$ 93,356	\$ _____
<u>108,827</u> <u>19,653</u>	<u>18,728</u> <u>170</u>	_____
\$ <u>89,174</u>	\$ <u>18,558</u>	\$ <u>0</u>
<u>(145,843)</u> <u>241</u> <u>38,829</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>(19,400)</u> <u>209</u> <u>7,277</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____ _____ _____ _____ _____ _____
\$ <u>226,017</u>	\$ <u>99,999</u>	\$ <u>0</u>
\$ <u>83,552</u>	\$ <u>12,371</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____
<u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____
<u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____
\$ <u>83,552</u>	\$ <u>12,371</u>	\$ <u>0</u>

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 83,484	\$ 95,923
<b>OTHER INCOME AND DEDUCTIONS</b>				
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
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
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 Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 10	\$ 0
428	Amortization of Debt Discount & Expense	F-13	0	0
429	Amortization of Premium on Debt	F-13	0	0
Total Interest Expense			\$ 10	\$ 0
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			<u>\$ 83,474</u>	<u>\$ 95,923</u>

Explain Extraordinary Income:

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**Sunny Hills Utility Company**

**YEAR OF REPORT**

December 31, 2017

	<b>ACCOUNT NAME (b)</b>	<b>REF. PAGE (c)</b>	<b>WATER UTILITY (d)</b>	<b>WASTEWATER UTILITY (e)</b>
101	Utility Plant In Service	F-7	\$ 3,900,683	\$ 780,787
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>2,008,345</u>	<u>718,692</u>
110	Accumulated Amortization	F-8	<u>4,289</u>	<u>3,513</u>
271	Contributions in Aid of Construction	F-22	<u>700,672</u>	<u>6,977</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>1,187,378</u>	\$ <u>51,604</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	268,723	3,369
Subtotal			\$ <u>1,456,100</u>	\$ <u>54,973</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>(1,538,571)</u>	<u>(106,865)</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>656,293</u>	<u>87,300</u>
	Working Capital Allowance (3)		<u>30,452</u>	<u>11,669</u>
	Other (Specify): _____		_____	_____
<b>RATE BASE</b>			\$ <u>604,275</u>	\$ <u>47,078</u>
<b>NET UTILITY OPERATING INCOME</b>			\$ <u>83,552</u>	\$ <u>12,371</u>
<b>ACHIEVED RATE OF RETURN (Operating Income / Rate Base)</b>			<u>13.83%</u>	<u>26.28%</u>

**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.

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

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 904,044	97.08%	8.79%	8.53%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	27,233	2.92%	2.00%	0.06%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	\$ <u>931,277</u>	<u>100.00%</u>		<u>8.59%</u>

(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.



UTILITY NAME: Sunny Hills Utility Company

**YEAR OF REPORT**  
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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 3,900,683	\$ 780,787	\$	\$ 4,681,470
102	Utility Plant Leased to Other				0
103	Property Held for Future Use	144,594			144,594
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress				0
106	Completed Construction Not Classified				0
	<b>Total Utility Plant</b>	<b>\$ 4,045,277</b>	<b>\$ 780,787</b>	<b>\$ 0</b>	<b>\$ 4,826,064</b>

**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	\$ (1,538,571)	\$ (106,865)	\$	\$ (1,645,436)
					0
					0
					0
	<b>Total Plant Acquisition Adjustments</b>	<b>\$ (1,538,571)</b>	<b>\$ (106,865)</b>	<b>\$ 0</b>	<b>\$ (1,645,436)</b>
115	Accumulated Amortization	\$ (656,293)	\$ (87,300)	\$	\$ (743,594)
					0
					0
					0
	<b>Total Accumulated Amortization</b>	<b>\$ (656,293)</b>	<b>\$ (87,300)</b>	<b>\$ 0</b>	<b>\$ (743,594)</b>
	<b>Net Acquisition Adjustments</b>	<b>\$ (882,278)</b>	<b>\$ (19,565)</b>	<b>\$ 0</b>	<b>\$ (901,843)</b>

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 1,903,680	\$ 701,534	\$	\$ 2,605,214
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 108,827	\$ 18,728	\$	\$ 127,555
Account 108.2 (2)	_____	_____	_____	0
Account 108.3 (2)	_____	_____	_____	0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
Salvage	_____	_____	_____	0
Other Credits (Specify):	_____	_____	_____	0
	_____	_____	_____	0
<b>Total Credits</b>	\$ 108,827	\$ 18,728	\$ 0	\$ 127,555
Debits during year:				
Book cost of plant retired	4,162	1,570		5,732
Cost of Removal	_____	_____		0
Other Debits (specify):	_____	_____		0
	_____	_____		0
<b>Total Debits</b>	\$ 4,162	\$ 1,570	\$ 0	\$ 5,732
Balance end of year	\$ <u>2,008,345</u>	\$ <u>718,692</u>	\$ <u>0</u>	\$ <u>2,727,037</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$ 4,047	\$ 3,305	\$	\$ 7,352
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ 241	\$ 209	\$	\$ 450
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
<b>Total credits</b>	\$ 241	\$ 209	\$ 0	\$ 450
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Other debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
<b>Total Debits</b>	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>4,289</u>	\$ <u>3,513</u>	\$ <u>0</u>	\$ <u>7,802</u>

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

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

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

**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	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____	\$ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____	\$ _____ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
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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		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
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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)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>	
Water	\$ 45,179
Wastewater	_____
Other	_____
<b>Total Customer Accounts Receivable</b>	
	\$ 45,179
<b>OTHER ACCOUNTS RECEIVABLE ( Account 142):</b>	
	\$ 18,122
	_____
	_____
<b>Total Other Accounts Receivable</b>	
	\$ 18,122
<b>NOTES RECEIVABLE (Account 144):</b>	
	\$ _____
	_____
	_____
<b>Total Notes Receivable</b>	
	\$ 0
<b>Total Accounts and Notes Receivable</b>	
	\$ <u>63,301</u>
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)</b>	
Balance first of year	\$ 0
Add: Provision for uncollectibles for current year	\$ 1,287
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
<b>Total Additions</b>	
	\$ 1,287
<b>Deduct accounts written off during year:</b>	
Utility Accounts	_____
Others	_____
<b>Total accounts written off</b>	
	\$ 0
<b>Balance end of year</b>	
	\$ <u>1,287</u>
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	
	\$ <u><u>62,014</u></u>

UTILITY NAME: Sunny Hills Utility Company

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>          0</u>

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

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>          0</u>

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

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

YEAR OF REPORT
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UTILITY NAME: Sunny Hills Utility Company

**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	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

UTILITY NAME: Sunny Hills Utility Company

**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	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):  _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>0</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):  _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>0</u>	\$ <u>0</u>



UTILITY NAME: Sunny Hills Utility Company

**STATEMENT OF RETAINED EARNINGS**

- 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)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 179,411
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 95,923
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ 275,334
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ <u>275,334</u>
Notes to Statement of Retained Earnings:		





UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
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**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt _____ _____ _____	\$ _____ _____ _____		\$ _____ _____ _____	_____ _____ _____	\$ _____ _____ _____
Total Account 237.1	\$ <u>0</u>		\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits _____ _____	\$ _____ _____ _____	427	\$ _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Account 237.2	\$ <u>0</u>		\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total Account 237 (1)	\$ <u>0</u>		\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
INTEREST EXPENSED: Total accrual Account 237		237	\$ 0	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  (2) Must agree to F-3 (c), Current Year Interest Expense	
Less Capitalized Interest Portion of AFUDC: _____ _____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ <u>0</u>		

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
241.2 · Accounting Fees	\$ _____
241.5 · Regulatory Assessment Fees	11,833
241.6 · Officer Salaries	59,675
Total Miscellaneous Current and Accrued Liabilities	\$ <u>71,508</u>

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
_____	\$ _____		\$ _____	\$ _____	\$ _____ 0
_____					0
_____					0
_____					0
_____					0
_____					0
_____					0
_____					0
_____					0
_____					0
Total	\$ <u>0</u>		\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME: 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	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>WATER (W-7) (b)</b>	<b>WASTEWATER (S-7) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>700,672</u>	\$ <u>6,977</u>	\$ _____	\$ <u>707,649</u>
Add credits during year:	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Less debit charged during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Total Contribution In Aid of Construction	\$ <u><u>700,672</u></u>	\$ <u><u>6,977</u></u>	\$ <u><u>0</u></u>	\$ <u><u>707,649</u></u>

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

<b>DESCRIPTION (a)</b>	<b>WATER (W-8(a)) (b)</b>	<b>WASTEWATER (S-8(a)) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>249,070</u>	\$ <u>3,199</u>	\$ _____	\$ <u>252,269</u>
Debits during the year:	\$ <u>19,653</u>	\$ <u>170</u>	\$ _____	\$ <u>19,823</u>
Credits during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>268,723</u></u>	\$ <u><u>3,369</u></u>	\$ <u><u>0</u></u>	\$ <u><u>272,092</u></u>

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ <u>95,923</u>
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		\$ <u><u>95,923</u></u>

Computation of tax :

**WATER  
OPERATION  
SECTION**

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UTILITY NAME: Sunny Hills Utility Company

YEAR OF REPORT

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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)	\$ 3,900,683
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	2,008,345
110	Accumulated Amortization	F-8	4,289
271	Contributions in Aid of Construction	W-7	700,672
252	Advances for Construction	F-20	
Subtotal			\$ 1,187,378
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 268,723
Subtotal			\$ 1,456,100
114	Plus or Minus: Acquisition Adjustments (2)	F-7	(1,538,571)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	48,844
	Working Capital Allowance (3)		30,452
	Other (Specify):		
WATER RATE BASE			\$ (3,175)
WATER OPERATING INCOME		W-3	\$ 83,552
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-2631.50%</u>

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.

UTILITY NAME:

Sunny Hills Utility Company

YEAR OF REPORT

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SYSTEM NAME / COUNTY :

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 309,569
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 309,569
401	Operating Expenses	W-10(a)	\$ 243,616
403	Depreciation Expense	W-6(a)	108,827
	Less: Amortization of CIAC	W-8(a)	19,653
	Net Depreciation Expense		\$ 89,174
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(145,843)
407	Amortization Expense (Other than CIAC)	F-8	241
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		13,938
408.11	Property Taxes		24,891
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 38,829
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 226,017
	Utility Operating Income		\$ 83,552
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 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		\$ 83,552

UTILITY NAME: Sunny Hills Utility Company

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 4,547	\$ _____	\$ 0	\$ 4,547
302	Franchises	5,112	_____	_____	5,112
303	Land and Land Rights	10,779	_____	_____	10,779
304	Structures and Improvements	51,767	_____	_____	51,767
305	Collecting and Impounding Reservoirs	0	_____	_____	0
306	Lake, River and Other Intakes	0	_____	_____	0
307	Wells and Springs	175,423	2,561	_____	177,984
308	Infiltration Galleries and Tunnels	0	_____	_____	0
309	Supply Mains	7,232	_____	_____	7,232
310	Power Generation Equipment	183,502	_____	_____	183,502
311	Pumping Equipment	180,085	_____	_____	180,085
320	Water Treatment Equipment	13,503	1,835	1,376	13,961
330	Distribution Reservoirs and Standpipes	546,050	_____	_____	546,050
331	Transmission and Distribution Mains	2,340,220	3,907	_____	2,344,127
333	Services	91,653	_____	_____	91,653
334	Meters and Meter Installations	159,904	3,715	2,786	160,833
335	Hydrants	51,987	_____	_____	51,987
336	Backflow Prevention Devices	0	_____	_____	0
339	Other Plant Miscellaneous Equipment	131	_____	_____	131
340	Office Furniture and Equipment	14,859	_____	_____	14,859
341	Transportation Equipment	0	_____	_____	0
342	Stores Equipment	194	_____	_____	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		\$ 3,892,827	\$ 12,018	\$ 4,162	\$ 3,900,683

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

UTILITY NAME: Sunny Hills Utility Company

**YEAR OF REPORT**  
December 31, 2017

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 4,547	\$ 4,547	\$	\$	\$	\$
302	Franchises	5,112	5,112				
303	Land and Land Rights	10,779		10,779			
304	Structures and Improvements	51,767		51,767			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	177,984		177,984			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	7,232		7,232			
310	Power Generation Equipment	183,502		183,502			
311	Pumping Equipment	180,085		180,085			
320	Water Treatment Equipment	13,961			13,961		
330	Distribution Reservoirs and Standpipes	546,050				546,050	
331	Transmission and Distribution Mains	2,344,127				2,344,127	
333	Services	91,653				91,653	
334	Meters and Meter Installations	160,833				160,833	
335	Hydrants	51,987				51,987	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	131			131		
340	Office Furniture and Equipment	14,859					14,859
341	Transportation Equipment	0					
342	Stores Equipment	194					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
<b>TOTAL WATER PLANT</b>		<b>\$ 3,900,683</b>	<b>\$ 9,659</b>	<b>\$ 611,349</b>	<b>\$ 14,093</b>	<b>\$ 3,194,650</b>	<b>\$ 70,932</b>

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

UTILITY NAME:

Sunny Hills Utility Company

**YEAR OF REPORT**

December 31, 2017

SYSTEM NAME / COUNTY :

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
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 Plant Composite Depreciation Rate *				

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

UTILITY NAME:

Sunny Hills Utility Company

**YEAR OF REPORT**

December 31, 2017

SYSTEM NAME / COUNTY :

**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	Structures and Improvements	\$ 17,986	\$ 1,618		\$ 1,618
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	60,948	5,913		5,913
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	5,669	207		207
310	Power Generation Equipment	146,262	9,175		9,175
311	Pumping Equipment	145,270	9,004		9,004
320	Water Treatment Equipment	5,172	625		625
330	Distribution Reservoirs and Standpipes	246,666	14,758		14,758
331	Transmission and Distribution Mains	1,112,081	54,503		54,503
333	Services	55,540	2,291		2,291
334	Meters and Meter Installations	23,843	8,030		8,030
335	Hydrants	10,361	1,155		1,155
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	(393)	7		7
340	Office Furniture and Equipment	14,859	(82)		(82)
341	Transportation Equipment	5,584	(620)		(620)
342	Stores Equipment	194			0
343	Tools, Shop and Garage Equipment	2,959			0
344	Laboratory Equipment	3,187			0
345	Power Operated Equipment	663			0
346	Communication Equipment	11,548			0
347	Miscellaneous Equipment	7,851			0
348	Other Tangible Plant	27,428	2,242		2,242
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 1,903,680</b>	<b>108,827</b>	<b>0</b>	<b>108,827</b>

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

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

**YEAR OF REPORT**  
December 31, 2017

UTILITY NAME: Sunny Hills Utility Company

SYSTEM NAME / COUNTY : \_\_\_\_\_

**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	\$ 19,604
305	Collecting and Impounding Reservoirs	_____	_____	_____	0	0
306	Lake, River and Other Intakes	_____	_____	_____	0	0
307	Wells and Springs	_____	_____	_____	0	66,861
308	Infiltration Galleries and Tunnels	_____	_____	_____	0	0
309	Supply Mains	_____	_____	_____	0	5,876
310	Power Generation Equipment	_____	_____	_____	0	155,437
311	Pumping Equipment	_____	_____	_____	0	154,274
320	Water Treatment Equipment	1,376	_____	_____	1,376	4,421
330	Distribution Reservoirs and Standpipes	_____	_____	_____	0	261,424
331	Transmission and Distribution Mains	_____	_____	_____	0	1,166,585
333	Services	_____	_____	_____	0	57,831
334	Meters and Meter Installations	2,786	_____	_____	2,786	29,087
335	Hydrants	_____	_____	_____	0	11,516
336	Backflow Prevention Devices	_____	_____	_____	0	0
339	Other Plant Miscellaneous Equipment	_____	_____	_____	0	(387)
340	Office Furniture and Equipment	_____	_____	_____	0	14,778
341	Transportation Equipment	_____	_____	_____	0	4,963
342	Stores Equipment	_____	_____	_____	0	194
343	Tools, Shop and Garage Equipment	_____	_____	_____	0	2,959
344	Laboratory Equipment	_____	_____	_____	0	3,187
345	Power Operated Equipment	_____	_____	_____	0	663
346	Communication Equipment	_____	_____	_____	0	11,548
347	Miscellaneous Equipment	_____	_____	_____	0	7,851
348	Other Tangible Plant	_____	_____	_____	0	29,671
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ <u>4,162</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>4,162</u>	\$ <u>2,008,345</u>

UTILITY NAME:

Sunny Hills Utility Company

**YEAR OF REPORT**

December 31, 2017

SYSTEM NAME / COUNTY :

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>700,672</u>
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>700,672</u>

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:

Refund of previously paid CIAC prior to ownership charged twice - (\$500)

Refund of CIAC deposit lost when customer forfeited ownership of property (\$12.46)

UTILITY NAME:

Sunny Hills Utility Company

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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)
Meter Installation Charge		\$ 210	\$ 0
Plant Capacity Charge		700	0
Service Installation Charge		1,000	0
Main Extension Charge		446	0
			0
			0
			0
			0
			0
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 249,070
Debits during the year:	
Accruals charged to Account 272	\$ 19,653
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 19,653
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 268,723



UTILITY NAME: Sunny Hills Utility Company

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	Metered Water Revenue: Sales to Residential Customers	574	562	280,406
461.2	Sales to Commercial Customers	21	18	21,313
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		595	580	\$ 301,718
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	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		595	580	\$ 301,718
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			7,851
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 7,851
Total Water Operating Revenues				\$ 309,569

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

UTILITY NAME: Sunny Hills Utility Company

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	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	9,900		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	12,441	12,441	
616	Fuel for Power Production	0		
618	Chemicals	741	741	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	350		
633	Contractual Services - Legal	265		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	209,231	2,486	6,095
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	2,872		
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 Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	2,743		
675	Miscellaneous Expenses	5,073		
<b>Total Water Utility Expenses</b>		<b>\$ 243,616</b>	<b>\$ 15,668</b>	<b>\$ 6,095</b>



UTILITY NAME:

Sunny Hills Utility Company

**YEAR OF REPORT**

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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	0	2,991	446	2,545	1,722
February	0	2,607	209	2,398	1,951
March	0	3,057	547	2,510	1,380
April	0	3,470	608	2,863	2,312
May	0	3,645	982	2,662	2,107
June	0	2,962	653	2,309	1,824
July	0	3,277	677	2,599	2,010
August	0	3,597	1,013	2,584	1,816
September	0	2,811	426	2,385	1,825
October	0	2,987	602	2,385	1,817
November	0	2,870	404	2,466	1,659
December	0	2,933	443	2,490	1,895
Total for Year	0	37,206	7,010	30,197	22,318

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:

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

**SOURCE OF SUPPLY**

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

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GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

**UTILITY NAME:** Sunny Hills Utility Company

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

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

UTILITY NAME: Sunny Hills Utility Company

SYSTEM NAME / COUNTY : \_\_\_\_\_

**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 Residential		1.0		
5/8"	Displacement	1.0	568	568
3/4"	Displacement	1.5	0	
1"	Displacement	2.5	7	18
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0	0	
3"	Compound	16.0	0	
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				620

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

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

UTILITY NAME: Sunny Hills Utility Company

SYSTEM NAME / COUNTY : \_\_\_\_\_

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERCs \* the system can efficiently serve. \_\_\_\_\_ 663
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 663
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 620
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 663
5. Estimated annual increase in ERCs \*. \_\_\_\_\_ None
6. Is the utility required to have fire flow capacity? \_\_\_\_\_ Yes  
 If so, how much capacity is required? \_\_\_\_\_ 700 GPM
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:  
 \_\_\_\_\_ 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

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

**WASTEWATER  
OPERATION  
SECTION**

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UTILITY NAME:

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**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)	\$ 780,787
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	718,693
110	Accumulated Amortization	F-8	3,513
271	Contributions in Aid of Construction	S-7	6,977
252	Advances for Construction	F-20	
Subtotal			\$ 51,604
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 3,369
Subtotal			\$ 54,973
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		11,669
	Other (Specify):		
WASTEWATER RATE BASE			\$ 66,642
WASTEWATER OPERATING INCOME		S-3	\$ 12,371
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			18.56%

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.

UTILITY NAME:

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**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 112,370
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 112,370
401	Operating Expenses	S-10(a)	\$ 93,356
403	Depreciation Expense	S-6(a)	18,728
	Less: Amortization of CIAC	S-8(a)	170
Net Depreciation Expense			\$ 18,558
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(19,400)
407	Amortization Expense (Other than CIAC)	F-8	209
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		5,057
408.11	Property Taxes		2,220
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 7,277
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 99,999
Utility Operating Income			\$ 12,371
530	Add Back: 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		
Total Utility Operating Income			\$ 12,371

UTILITY NAME: Sunny Hills Utility Company

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 2,433	\$ _____	\$ _____	\$ 2,433
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	1,169	877	1,349
361	Collection Sewers - Gravity	280,152	_____	_____	280,152
362	Special Collecting Structures	0	_____	_____	0
363	Services to Customers	53,006	_____	_____	53,006
364	Flow Measuring Devices	6,357	_____	_____	6,357
365	Flow Measuring Installations	0	_____	_____	0
366	Reuse Services	0	_____	_____	0
367	Reuse Meters and Meter Installations	0	_____	_____	0
370	Receiving Wells	14,429	_____	_____	14,429
371	Pumping Equipment	68,618	_____	_____	68,618
374	Reuse Distribution Reservoirs	0	_____	_____	0
375	Reuse Transmission and Distribution System	0	_____	_____	0
380	Treatment and Disposal Equipment	138,916	_____	_____	138,916
381	Plant Sewers	6,495	923	692	6,726
382	Outfall Sewer Lines	0	_____	_____	0
389	Other Plant Miscellaneous Equipment	625	_____	_____	625
390	Office Furniture and Equipment	6,441	_____	_____	6,441
391	Transportation Equipment	0	_____	_____	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		\$ 780,264	\$ 2,093	\$ 1,570	\$ 780,787

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

UTILITY NAME: Sunny Hills Utility Company

SYSTEM NAME / COUNTY : \_\_\_\_\_

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 2,433	\$	\$	\$	\$	\$	\$
352	Franchises	3,990						
353	Land and Land Rights		4,483					
354	Structures and Improvements				15,770			
355	Power Generation Equipment				45,616			
360	Collection Sewers - Force		1,349					
361	Collection Sewers - Gravity		280,152					
362	Special Collecting Structures							
363	Services to Customers		53,006					
364	Flow Measuring Devices		6,357					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			14,429				
371	Pumping Equipment			34,457		34,161		
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				96,616	42,300		
381	Plant Sewers				6,726			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				625			
390	Office Furniture and Equipment							6,441
391	Transportation Equipment							0
392	Stores Equipment							81
393	Tools, Shop and Garage Equipment							1,624
394	Laboratory Equipment							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	\$ 6,423	\$ 345,347	\$ 48,886	\$ 165,353	\$ 76,461	\$ 0	\$ 138,317

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

UTILITY NAME:

Sunny Hills Utility Company

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY :

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment			
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

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

UTILITY NAME: Sunny Hills Utility Company

YEAR OF REPORT December 31, 2017
-------------------------------------

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	\$ 10,312	\$ 493	\$	\$ 493
355	Power Generation Equipment	45,616			0
360	Collection Sewers - Force	781	40	(877)	(837)
361	Collection Sewers - Gravity	262,888	6,226		6,226
362	Special Collecting Structures	0			0
363	Services to Customers	53,122			0
364	Flow Measuring Devices	6,357			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	10,788	481		481
371	Pumping Equipment	39,856	(658)		(658)
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	142,332	(127)		(127)
381	Plant Sewers	5,196	187	(692)	(505)
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	21	42		42
390	Office Furniture and Equipment	6,441			0
391	Transportation Equipment	0			0
392	Stores Equipment	81			0
393	Tools, Shop and Garage Equipment	1,624			0
394	Laboratory Equipment	1,333			0
395	Power Operated Equipment	277			0
396	Communication Equipment	4,832			0
397	Miscellaneous Equipment	3,285			0
398	Other Tangible Plant	106,392	12,044		12,044
Total Depreciable Wastewater Plant in Service		\$ 701,534	\$ 18,728	\$ (1,570)	\$ 17,159

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

UTILITY NAME: Sunny Hills Utility Company

**YEAR OF REPORT**  
December 31, 2017

SYSTEM NAME / COUNTY : \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

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-i) (k)
354	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____ 0	\$ _____ 10,805
355	Power Generation Equipment	_____	_____	_____	_____ 0	_____ 45,616
360	Collection Sewers - Force	_____	_____	_____	_____ 0	_____ (56)
361	Collection Sewers - Gravity	_____	_____	_____	_____ 0	_____ 269,113
362	Special Collecting Structures	_____	_____	_____	_____ 0	_____ 0
363	Services to Customers	_____	_____	_____	_____ 0	_____ 53,122
364	Flow Measuring Devices	_____	_____	_____	_____ 0	_____ 6,357
365	Flow Measuring Installations	_____	_____	_____	_____ 0	_____ 0
366	Reuse Services	_____	_____	_____	_____ 0	_____ 0
367	Reuse Meters and Meter Installations	_____	_____	_____	_____ 0	_____ 0
370	Receiving Wells	_____	_____	_____	_____ 0	_____ 11,269
371	Pumping Equipment	_____	_____	_____	_____ 0	_____ 39,198
374	Reuse Distribution Reservoirs	_____	_____	_____	_____ 0	_____ 0
375	Reuse Transmission/Distribution Sys.	_____	_____	_____	_____ 0	_____ 0
380	Treatment and Disposal Equipment	_____	_____	_____	_____ 0	_____ 142,205
381	Plant Sewers	_____	_____	_____	_____ 0	_____ 4,690
382	Outfall Sewer Lines	_____	_____	_____	_____ 0	_____ 0
389	Other Plant Miscellaneous Equipment	_____	_____	_____	_____ 0	_____ 63
390	Office Furniture and Equipment	_____	_____	_____	_____ 0	_____ 6,441
391	Transportation Equipment	_____	_____	_____	_____ 0	_____ 0
392	Stores Equipment	_____	_____	_____	_____ 0	_____ 81
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____ 0	_____ 1,624
394	Laboratory Equipment	_____	_____	_____	_____ 0	_____ 1,333
395	Power Operated Equipment	_____	_____	_____	_____ 0	_____ 277
396	Communication Equipment	_____	_____	_____	_____ 0	_____ 4,832
397	Miscellaneous Equipment	_____	_____	_____	_____ 0	_____ 3,285
398	Other Tangible Plant	_____	_____	_____	_____ 0	_____ 118,437
Total Depreciable Wastewater Plant in Service		\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 718,693

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



UTILITY NAME:

Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**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
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____ 3,199
Debits during the year:	
Accruals charged to Account 272	\$ _____ 170
Other debits (specify):	_____
_____	_____
Total debits	\$ _____ 170
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 3,369



UTILITY NAME:

Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (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	165	163	111,174
522.2	Commercial Revenues	1	1	1,195
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	166	164	\$ _____ 112,370
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		<u>166</u>	<u>164</u>	\$ _____ <u>112,370</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)	_____	_____	\$ _____
531	Sale of Sludge	_____	_____	_____
532	Forfeited Discounts	_____	_____	_____
534	Rents From Wastewater Property	_____	_____	_____
535	Interdepartmental Rents	_____	_____	_____
536	Other Wastewater Revenues	_____	_____	_____
Total Other Wastewater Revenues				\$ _____ 0

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

UTILITY NAME:

Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	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				\$ _____ 112,370

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

UTILITY NAME: Sunny Hills Utility Company

SYSTEM NAME / COUNTY : \_\_\_\_\_

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	2,800						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0						
715	Purchased Power	6,086					6,086	
716	Fuel for Power Production	0						
718	Chemicals	2,561					2,561	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	265						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	79,034	0	30,602	3,069		30,141	2,328
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						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	2,611						
775	Miscellaneous Expenses	0						
Total Wastewater Utility Expenses		\$ 93,356	\$ 0	\$ 30,602	\$ 3,069	\$ 0	\$ 38,787	\$ 2,328

UTILITY NAME:

Sunny Hills Utility Company

**YEAR OF REPORT**  
December 31, 2017

SYSTEM NAME / COUNTY :

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	2,800	_____	_____	_____	_____
704	Employee Pensions and Benefits	_____	_____	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
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	_____	_____	_____	_____	_____	_____
733	Contractual Services - Legal	_____	265	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____	_____	_____	_____	_____
735	Contractual Services - Testing	_____	_____	_____	_____	_____	_____
736	Contractual Services - Other	3,675	9,219	_____	_____	_____	_____
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	_____	_____	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____	_____	_____	_____
767	Regulatory Commission Exp.-Other	_____	_____	_____	_____	_____	_____
770	Bad Debt Expense	2,611	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	_____	_____	_____	_____	_____	_____
<b>Total Wastewater Utility Expenses</b>		\$ <u>6,286</u>	\$ <u>12,284</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2017
--

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 Residential		1.0		0
5/8"	Displacement	1.0	163	163
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 Equivalents				166

**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:

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

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:
------------------

UTILITY NAME:

Sunny Hills Utility Company

**YEAR OF REPORT**  
December 31, 2017

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**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	12,096		
Total Gallons of Wastewater Treated	4,415,000		
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.

UTILITY NAME: Sunny Hills Utility Company

YEAR OF REPORT  
December 31, 2017

SYSTEM NAME / COUNTY : \_\_\_\_\_

**OTHER 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	_____	166
2. Maximum number of ERCs* which can be served	_____	179
3. Present system connection capacity (in ERCs*) using existing lines	_____	166
4. Future connection capacity (in ERCs*) upon service area buildout	_____	183
5. Estimated annual increase in ERCs*	_____	None
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	_____	
	None	
	_____	
	_____	
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?	_____	No
If so, when?	_____	N/A
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?	_____	N/A
	_____	
	_____	
10. When did the company last file a capacity analysis report with the DEP?	_____	Feb 2001
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?	_____	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?	_____	N/A
12. Department of Environmental Protection ID #	_____	FLA010258

\* 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, 2017**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	301,718	301,718	-
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)	7,851	7,851	-
<b>Total Water Operating Revenue</b>	<b>\$ 309,569</b>	<b>\$ 309,569</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$ 309,569</b>	<b>\$ 309,569</b>	<b>\$ -</b>

Explanations:

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, 2017**

(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)	112,370	112,370	-
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)	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ 112,370</b>	<b>\$ 112,370</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ 112,370</b>	<b>\$ 112,370</b>	<b>\$ -</b>

Explanations:

**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).