

# SUNNY HILLS UTILITY COMPANY, INC.

May 6, 2022

Office of Commission Clerk  
Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399

***Re: Docket No. 20220066-WS– Application for increase in water rates in Washington County by Sunny Hills Utility Company, Inc. – Response to Staff Deficiencies***

Dear Commission Clerk,

Sunny Hills Utility Company, Inc. (Sunny Hills) hereby submits its response to the Staff Deficiency Letter dated May 3, 2022.

1. Rule 25-30.437, F.A.C., requires that each Class B utility applying for a rate increase shall provide the information required by Commission Form 1029 (12/20), titled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements."

**Response:** See Revised MFRs enclosed herewith.

2. Missing the applicable recap schedules:

**Response:** See Revised MFRs enclosed herewith.

3. Schedules have incorrect data:

**Response:** See Revised MFRs enclosed herewith.

4. Rule 25-30.110(2), F.A.C., requires that the MFRs shall be consistent and reconcilable with the Utility's Annual Reports. MFR Schedule E-2 does not reconcile to the Utility's Annual Reports.

**Response:** There were no Annual Report Schedule references provided in Staff's deficiency letter. However, Sunny Hills believes staff was referring to (a) the Year End Number of Customers on the W-9 Schedule, and/or (b) the amount of Water Sold on the W-11 Schedule of the Annual Report. Concerning the number of customers, the amounts will not match. The reason being that the W-9 Schedule is the number of customers at **the end** of 2021, or on December 31, 2021. Whereas the MFR Schedule E-2 are the total bills issued during the twelve month period in 2021. The number of customers fluctuate throughout the year. There are more or less customers that may be active on the water system in any given month. Also, "Open and Final" bills were removed as these represent partial months billings. This has previously been accepted by the FPSC staff.

**4939 Cross Bayou Boulevard ~ New Port Richey, Florida 34652**  
**Tel: 727-848-8292**

Sunny Hills Utility Company  
Response to Staff Deficiencies

For the gallons sold, the difference is -0.294%. Sunny Hill believes this insignificant difference is related to consumption gallon credits given to customers. The Commission Staff will be able to do a thorough evaluation of the Utility's Billing Analysis through the discovery process. This information has already been supplied to the FPSC auditors in response to Audit Request No. 5.

5. MFR Schedule E-1, page 1 of 1, both lines 11 and 27, column 2, have the incorrect tariff rate for the 10" meter rate.

**Response:** This has been corrected in the revised MFRs.

6. MFR Schedule E-14, for Residential's 5/8" x 3/4" meter, the cumulative bills and reverse bills are not calculating correctly.

**Response:** This has been corrected in the revised MFRs.

7. MFR Schedule F-1.

**Response:** This has been supplied in the revised MFRs.

8. For MFR Schedule F-3, provide documents to support the required fire flow calculations in gallons per day.

**Response:** The Florida Fire Prevention Code (FFPC) was first adopted in 2001, following a study ordered by Governor Jeb Bush and the Florida State Legislature. The Florida Statutes (Chapter 633.0215(1)) require the State Fire Marshal to adopt by Rule the latest edition of the National Fire Protection Association (NFPA) codes every three years. As a result of this legislative requirement, the 2010 FFPC includes the 2009 edition of NFPA 1 and NFPA 101. The new Florida Fire Prevention Code (FFPC) was adopted on December 31, 2011. The new fire code now includes minimum fire flow requirements for all newly constructed one and two-family dwellings. The new Florida Fire Prevention Code requires a minimum of 1,000 gallons per minute (GPM) fire flow for duration of two hours for homes having a fire flow area of 5,000 square feet or less. Fire flows (GPM) for homes with a fire flow area exceeding 5,000 square feet shall not be less than that specified in the Florida Fire Prevention Code, NFPA 1, Chapter 18, Table 18.4.5.1.2. (See attached) The revised MFRs now reflect this Florida Code.

9. For MFR Schedule F-5, provide all calculations used to determine the used and useful percentages for the water treatment plant(s) for the historical test year.

**Response:** This has been supplied in the revised MFRs.

10. MFR Schedule F-7

**Response:** This has been supplied in the revised MFRs. It should be noted that as shown on F-5 and F-7, Sunny Hills is agreeing to the used and useful percentages previously

Sunny Hills Utility Company  
Response to Staff Deficiencies

approved by the Commission in Order No. PSC-2012-0102-FOF-WS, issued March 5, 2012. It has been Commission practice that prior used and useful percentages previously approved by the FPSC would not be reduced in subsequent rate cases. (See Order No. PSC-2011-0256-PAA-WS, pg. 47, 49)

11. Rule 25-30.437(3)(b), F.A.C., requires the Utility to submit a list of chemicals used for water treatment, by type, showing the dollar amount and quantity purchased, the unit prices paid and the dosage rates utilized. Please provide the unit prices and dosage rates utilized for each chemical.

**Response:** See enclosed. It was discovered that the previous listing had been erroneously truncated.

12. Rule 25-30.437(3)(d), F.A.C., requires the Utility to submit all water plant operating reports for the test year and the year preceding the test year. Please provide the water plant monthly operating reports for the year prior to the test year.

**Response:** Enclosed herewith.

13. Rule 25-30.437(3)(e), F.A.C., requires the Utility to submit the most recent sanitary survey for each water plant conducted by the health department or the Department of Environmental Protection. The provided sanitary survey included only Well Nos. 1 and 4. Please provide the most recent sanitary survey for Well No. 5.

**Response:** Enclosed herewith.

Respectfully submitted,



Troy Rendell  
Vice President  
Investor Owned Utilities  
*// for Sunny Hills Utility Company, Inc.*

**CLASS B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**OF  
SUNNY HILLS UTILITY COMPANY**

---

Exact Legal Name of Entity



**FLORIDA PUBLIC SERVICE COMMISSION**

**FOR THE**

**TEST YEAR ENDED December 31, 2021**

PSC 1029 (12/20)  
Rule 25-30.437, F.A.C.



**Sunny Hills Utility Company  
Water System**

Docket No. 20220066-WS

Application to Increase Rates and Charges  
For a "Class B" Utility  
In

Washington  
County, Florida

**VOLUME 1**

Containing  
Financial, Rate and Engineering  
Minimum Filing Requirements

Historical Test Year Ending December 31, 2021

Year-End Balances and Average

## FLORIDA PUBLIC SERVICE COMMISSION

CLASS B WATER AND/OR WASTEWATER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS

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**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021  
 Historical & Pro Forma

Schedule: A-1  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O & M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	Description	(1)	(2)	(3)	(4)	(5)
		Historical Test Year			Adjusted Average Balance	Supporting Schedules
		Average Balance Per Books	Adjustments			
1	Utility Plant in Service	3,961,954	270,514		4,232,468	A-5
2	Utility Land & Land Rights	10,779	0		10,779	A-5
3	Less: Non-Used & Useful Components	0	(701,782)		(701,782)	A-7, A-5
4	Construction Work in Progress	0	0		0	
5	Less: Accumulated Depreciation	(2,347,823)	106,534		(2,241,289)	A-9
6	Less: CIAC	(725,308)	381,292		(344,015)	A-12
7	Accumulated Amortization of CIAC	336,263	(183,509)		152,754	A-14
8	Acquisition Adjustments	(1,538,571)	0		(1,538,571)	
9	Less: Accum. Amort. of Acq. Adjustments	1,148,084	0		1,148,084	
10	Less: Advances For Construction	0	0		0	A-16
11	Working Capital Allowance	0	37,282		37,282	A-17
12	Total Rate Base	845,377	(89,667)		755,710	



Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021  
 Historical [ X ] Projected [ ]

Schedule: A-3  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			
2	<b>Pro Forma Plant</b>			
3	New Iron Filtration - Well # 1	232,925		A-5
4	New Generator - Well # 1	150,357		A-5
5	Retirement of old inoperable generator (75%)	(112,768)		
6				
7	Total Test Year Adjustments	<u>270,514</u>	<u>-</u>	
8				
9	<b>NON-USED &amp; USEFUL (calculated on A-5, -7, - 9)</b>			
	Non-Used and Useful Test Year Plant	(681,295)		A-7
10	Use and Useful on Pro Forma	<u>(20,487)</u>		A-5
11	<b>Non-Used and Useful Plant Adjustments</b>	<u>(701,782)</u>	<u>-</u>	
12				
13	<b>ACQUISITION ADJUSTMENT</b>			
14	Non-Used and Useful Acquisition Adjustment	-	-	
15	Total test year adjustment	<u>-</u>	<u>-</u>	
16				
17	<b>ACCUMULATED DEPRECIATION</b>			
18	Accum Depreciation on Pro Forma Plant - net of non-used & useful	(6,233)		A-9
19	Retirements on Pro Forma replacement (75% replacement cost)	<u>112,768</u>		A-9
20	Total Test Year Adjustments	<u>106,534</u>	<u>-</u>	
21				
22	<b>CIAC</b>			
23	Non-Used and Useful - CIAC	<u>381,292</u>		A-12
24				
25	<b>ACCUMULATED AMORTIZATION - CIAC</b>			
26	Non-Used and Useful - Accum Amort CIAC	<u>(183,509)</u>		A-14
27				
28				
29	<b>Working Capital Allowance</b>			
30	1/8th O&M	37,282	#REF!	B-10

**PG 6** Schedule of Water and Sewer Plant In Service  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Sunny Hills Utility Company  
Docket No. 20220066-WS  
Historical Test Year Ending December 31, 2021

Schedule: A-4  
Page: 1 of 2  
Preparer: W T Rendell

Explanation: Provide the annual balance of the original cost of Water plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin March 31, 2014 in accordance with Order No. PSC-14-0315-PAA-WS.</b>			
1	03/31/2013 Balance	4,071,798	
2	(Does not include Land value)		
3	Additions- April - December 2013	8,243	
4	Retirements		
5	Adjustments		
6	12/31/13 Balance	<u>4,080,041</u>	
7			
8	2014		
9	Additions	2,554	
10	Retirements		
11	Adjustments		
12	12/31/2014 Balance	<u>4,082,595</u>	
13			
14	2015		
15	Additions	67,880	
16	Retirements	(8,736)	
17	Adjustments		
18	12/31/2015 Balance	<u>4,141,739</u>	
19			
20	2016		
21	Additions	25,157	
22	Retirements	(12,805)	
23	Adjustments	(272,042)	
24	12/31/2016 Balance	<u>3,882,049</u>	
25			
26	2017		
27	Additions	12,018	
28	Retirements	(4,162)	
29	Adjustments		
30	12/31/2017 Balance	<u>3,889,905</u>	

Supporting Schedules: A-5, A-6  
Recap Schedules: A-18

**PG 7** Schedule of Water and Sewer Plant In Service  
 Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021

Schedule: A-4  
 Page: 2 of 2  
 Preparer: W T Rendell

Explanation: Provide the annual balance of the original cost of Water plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
1	12/31/2017 Balance	3,889,905	
2			
3	2018		
4	Additions	7,895	
5	Retirements	(2,141)	
6	Adjustments		
7	12/31/18 Balance	3,895,659	
8			
9	2019		
10	Additions	23,410	
11	Retirements	(6,290)	
12	Adjustments		
13	12/31/19 Balance	3,912,779	
14			
15	2020		
16	Additions	58,149	
17	Retirements	(24,352)	
18	Adjustments		
19	12/31/2020 Balance	3,946,575	
20			
21	2021		
22	Additions	42,802	
23	Retirements	(12,045)	
24	Adjustments		
25	12/31/2021 Balance	3,977,332	

(Does not include Land value)

Supporting Schedules: A-5, A-6  
 Recap Schedules: A-18

**PG 8** Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance  
**Sunny Hills Utility Company**  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021  
 Historical & Pro Forma

Schedule: A-5  
 Page: 1  
 Preparer: W T Rendell

Recap Schedules: A-1,A-4

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used and useful amounts by account.

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year 12/31/20	(4) Test Year End 12/31/21	(5) Average Balance	(6) Non-Used %	(7) Useful Balance	(8) Pro Forma Plant	(9) Pro Forma YE	(10) Non-U&U Proforma
1		INTANGIBLE PLANT								
2	301.1	Organization	4,546	4,546	4,546	0.00%	0	-	4,546	-
3	302.1	Franchises	5,112	5,112	5,112	0.00%	0	-	5,112	-
4	339.1	Other Plant & Misc. Equipment	0	0	0	0.00%	0	-	-	-
6	303	Land & Land Rights	10,779	10,779	10,779	0.00%	0	-	10,779	-
7	304	Structures & Improvements	65,698	65,941	65,820	0.00%	0	-	65,820	-
8	305.2	Collect. & Impound Reservoirs	0	0	0	0.00%	0	-	-	-
9	306.2	Lake, River & Other Intakes	0	0	0	0.00%	0	-	-	-
10	307.2	Wells & Springs	179,494	179,494	179,494	9.00%	16,154	-	179,494	-
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0.00%	0	-	-	-
12	309.2	Supply Mains	16,135	16,135	16,135	0.00%	0	-	16,135	-
13	310.2	Power Generation Equipment	184,055	187,361	185,708	0.00%	0	150,357	338,065	-
14	311.2	Pumping Equipment	188,458	188,458	188,458	9.00%	16,961	-	188,458	-
15	339.2	Other Plant & Misc. Equipment	0	0	0	0.00%	0	-	-	-
16		WATER TREATMENT PLANT								
18	304.3	Structures & Improvements	0	0	0	9.00%	0	-	-	-
19	311.3	Pumping Equipment	0	0	0	9.00%	0	-	-	-
20	320.3	Water Treatment Equipment	20,445	20,445	20,445	9.00%	1,840	232,925	253,370	20,963
21	339.3	Other Plant & Misc. Equipment	0	0	0	0.00%	0	-	-	-
22		TRANSMISSION & DISTRIBUTION PLANT								
24	304.4	Structures & Improvements	0	0	0	0.00%	0	-	-	-
25	311.4	Pumping Equipment	0	0	0	0.00%	0	-	-	-
26	330.4	Distr. Reservoirs & Standpipes	546,500	546,500	546,500	0.00%	0	-	546,500	-
27	331.4	Transm. & Distribution Mains	2,350,184	2,385,227	2,357,706	90.00%	2,121,935	-	2,357,706	-
28	333.4	Services	91,653	101,250	96,452	0.00%	0	-	96,452	-
29	334.4	Meters & Meter Installations	164,745	167,312	166,029	0.00%	0	-	166,029	-
30	335.4	Hydrants	58,487	58,487	58,487	0.00%	0	-	58,487	-
31	336.4	Backflow Prevention	0	0	0	0.00%	0	-	-	-
32	339.4	Other Plant & Misc. Equipment	131	131	131	0.00%	0	-	131	-
33		GENERAL PLANT								
35	304.5	Structures & Improvements	0	0	0	0.00%	0	-	-	-
36	340.5	Office Furniture & Equipment	14,859	14,859	14,859	0.00%	0	-	14,859	-
37	340.51	Computer Equipment	0	0	0	0.00%	0	-	-	-
38	341.5	Transportation Equipment	0	0	0	0.00%	0	-	-	-
39	342.5	Stores Equipment	194	194	194	0.00%	0	-	194	-
40	343.5	Tools, Shop & Garage Equipment	2,959	2,959	2,959	0.00%	0	-	2,959	-
41	344.5	Laboratory Equipment	3,187	3,187	3,187	0.00%	0	-	3,187	-
42	345.5	Power Operated Equipment	663	663	663	0.00%	0	-	663	-
43	346.5	Communication Equipment	11,548	11,548	11,548	0.00%	0	-	11,548	-
44	347.5	Miscellaneous Equipment	7,851	7,851	7,851	0.00%	0	-	7,851	-
45	348.5	Other Tangible Plant	29,671	29,671	29,671	0.00%	0	-	29,671	-
46		TOTAL	3,957,354	3,988,111	3,972,733		2,156,891	383,282	4,356,015	20,963

**PG 9 Non-Used and Useful Plant - Summary**

**Florida Public Service Commission**

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021  
 Historical & Pro Forma

Schedule: A-7  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a summary of the items included in non-used and useful plant for the year.  
 Provide additional support schedules, if necessary.

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			Average Amount per Books	Utility Adjustments	Adjusted Balance	Supporting Schedules
<b>Water</b>						
1	Plant in Service		2,156,891	0	2,156,891	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		(1,244,518)	0	(1,244,518)	A-9
4	Acquisition Adjustment		(839,646)	0	(839,646)	A-14
5	Accumulated Amort. of Acqui Adj		608,568	0	608,568	A-16
6	Other (Explain)			0		
7	<b>TOTAL</b>		<u>681,295</u>	<u>0</u>	<u>681,295</u>	

Supporting Schedules: A-5,A-6,A-9,A-10  
 Recap Schedules: A-1,A-2



**PG 10** Schedule of Water and Sewer Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
Historical Test Year Ending December 31, 2021

Schedule: A-8  
Page: 1 of 2  
Preparer: W T Rendell

Explanation: Provide the annual balance per books of Water Accumulated Depreciation, for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin March 31, 2013 in accordance with Order No. PSC-14-0315-PAA-WS.</b>			
	03/31/2013 Balance	1,630,973	
1			
2	Additions- April - December 2013	84,221	
3	Retirements		
4	Adjustments		
5	12/31/13 Balance	<u>1,715,194</u>	<u></u>
6			
7	2014		
8	Additions	114,772	
9	Retirements		
10	Adjustments		
11	12/31/2014 Balance	<u>1,829,966</u>	<u></u>
12			
13	2015		
14	Additions	114,333	
15	Retirements	(8,736)	
16	Adjustments		
17	12/31/2015 Balance	<u>1,935,563</u>	<u></u>
18			
19	2016		
20	Additions	112,417	
21	Retirements	(12,805)	
22	Adjustments	(127,448)	
23	12/31/2016 Balance	<u>1,907,727</u>	<u></u>
24			
25	2017		
26	Additions	109,068	
27	Retirements	(4,162)	
28	Adjustments		
29	12/31/2017 Balance	<u>2,012,633</u>	<u></u>

Supporting Schedules: A-9, A-10  
Recap Schedules: A-18

**PG 11** Schedule of Water and Sewer Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

**Sunny Hills Utility Company**  
Docket No. 20220066-WS  
Historical Test Year Ending December 31, 2021

Schedule: A-8  
Page: 2 of 2  
Preparer: W T Rendell

Explanation: Provide the annual balance per books of Water Accumulated Depreciation, for all years since either rate base was last established by this Commission; or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	12/31/2017 Balance	2,012,633	
1			
2	2018		
3	Additions	107,180	
4	Retirements	(2,141)	
5	Adjustments		
6	12/31/18 Balance	2,117,672	
7			
8	2019		
9	Additions	107,689	
10	Retirements	(6,290)	
11	Adjustments		
12	12/31/19 Balance	2,219,072	
13			
14	2020		
15	Additions	108,322	
16	Retirements	(24,352)	
17	Adjustments		
18	12/31/2020 Balance	2,303,041	
19			
20	2021		
21	Additions	101,609	
22	Retirements	(12,045)	
23	Adjustments		
24	12/31/2021 Balance	2,392,605	

Supporting Schedules: A-9, A-10  
Recap Schedules: A-18

PG 12 Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Sunny Hills Utility Company  
 Docket No. 20220666-WS  
 Historical Test Year Ending December 31, 2021  
 Historical & Pro Forma

Schedule A-9  
 Page: 1  
 Preparer: W T Rendell  
 Recap Schedules: A-1,A-8

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts.

Line	Acct	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		Depr Rates (FY)
			Prior Year 12/31/20	Test Year End 12/31/21	Average Balance	Non-Used & Useful %	Balance	Pro Forma Plant Adjustment	Depreciation	Amount	Non-Used & Useful %	Amount		
1		INTANGIBLE PLANT												
2	301.1	Organization	789	903	846	0.00%	0					846	0.00%	0 2.50%
3	302.1	Franchises	4,224	4,352	4,288	0.00%	0					4,288	0.00%	0 2.50%
4	339.1	Other Plant & Misc. Equipment	0	0	0	0.00%	0					0	0.00%	0 5.56%
5		SOURCE OF SUPPLY & PUMPING PLANT												
6	303.2	Land & Land Rights	0	0	0	0.00%	0					0	0.00%	0 0.00%
7	304.2	Structures & Improvements	6,309	7,639	6,974	0.00%	0					6,974	0.00%	0 3.33%
8	305.2	Collect. & Impound Reservoirs	0	0	0	0.00%	0					0	0.00%	0 2.00%
9	306.2	Lake, River & Other Intakes	0	0	0	0.00%	0					0	0.00%	0 2.50%
10	307.2	Wells & Springs	84,771	90,754	87,762	9.00%	7,899					87,762	9.00%	7,899 3.33%
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0.00%	0					0	0.00%	0 2.50%
12	309.2	Supply Mains	6,506	6,967	6,737	0.00%	0					6,737	0.00%	0 2.86%
13	310.2	Power Generation Equipment	181,358	185,195	183,276	0.00%	0			37,589	940	184,216	0.00%	0 5.00%
14	311.2	Pumping Equipment	181,863	188,930	185,386	9.00%	16,686					185,386	9.00%	16,686 5.00%
15	339.2	Other Plant & Misc. Equipment	0	0	0	0.00%	0					0	0.00%	0 5.56%
16		WATER TREATMENT PLANT												
17	303.3	Land & Land Rights	0	0	0	0.00%	0					0	0.00%	0 0.00%
18	304.3	Structures & Improvements	0	0	0	0.00%	0					0	0.00%	0 3.13%
19	311.3	Pumping Equipment	0	0	0	0.00%	0					0	0.00%	0 5.00%
20	320.3	Water Treatment Equipment	5,746	6,676	6,211	9.00%	559			232,925	5,294	11,505	9.00%	1,035 4.55%
21	339.3	Other Plant & Misc. Equipment	0	0	0	0.00%	0					0	0.00%	0 5.56%
22		TRANSMISSION & DISTRIBUTION PLANT												
23	303.4	Land & Land Rights	0	0	0	0.00%	0					0	0.00%	0 0.00%
24	304.4	Structures & Improvements	0	0	0	0.00%	0					0	0.00%	0 3.13%
25	311.4	Pumping Equipment	0	0	0	0.00%	0					0	0.00%	0 5.00%
26	330.4	Distr. Reservoirs & Standpipes	304,366	319,136	311,751	0.00%	0					311,751	0.00%	0 2.86%
27	331.4	Transm. & Distribution Mains	1,330,317	1,379,405	1,354,861	90.00%	1,219,375					1,354,861	90.00%	1,219,375 2.33%
28	333.4	Services	64,729	67,136	65,933	0.00%	0					65,933	0.00%	0 2.50%
29	334.4	Meters & Meter Installations	42,878	45,563	44,221	0.00%	0					44,221	0.00%	0 5.00%
30	335.4	Hydrants	15,120	16,420	15,770	0.00%	0					15,770	0.00%	0 2.22%
31	336.4	Backflow Prevention	0	0	0	0.00%	0					0	0.00%	0 6.67%
32	339.4	Other Plant & Misc. Equipment	8	14	11	0.00%	0					11	0.00%	0 4.00%
33		GENERAL PLANT												
34	303.5	Land & Land Rights	0	0	0	0.00%	0					0	0.00%	0 0.00%
35	304.5	Structures & Improvements	0	0	0	0.00%	0					0	0.00%	0 2.50%
36	340.5	Office Furniture & Equipment	14,859	14,859	14,859	0.00%	0					14,859	0.00%	0 6.67%
37	340.51	Computer Equipment	0	0	0	0.00%	0					0	0.00%	0 16.67%
38	341.5	Transportation Equipment	3,074	2,515	2,795	0.00%	0					2,795	0.00%	0 16.67%
39	342.5	Stores Equipment	194	194	194	0.00%	0					194	0.00%	0 5.56%
40	343.5	Tools, Shop & Garage Equipment	2,959	2,959	2,959	0.00%	0					2,959	0.00%	0 6.25%
41	344.5	Laboratory Equipment	3,187	3,187	3,187	0.00%	0					3,187	0.00%	0 6.67%
42	345.5	Power Operated Equipment	663	663	663	0.00%	0					663	0.00%	0 8.33%
43	346.5	Communication Equipment	11,548	11,548	11,548	0.00%	0					11,548	0.00%	0 10.00%
44	347.5	Miscellaneous Equipment	7,851	7,851	7,851	0.00%	0					7,851	0.00%	0 6.67%
45	348.5	Other Tangible Plant	29,722	29,739	29,730	0.00%	0					29,730	0.00%	0 10.00%
46	TOTAL		2,303,041	2,392,605	2,347,823		1,244,518	270,514	6,233	2,354,057		1,244,995		

**PG 13** Schedule of Water and Sewer Contributions in Aid of Construction Florida Public Service Commission  
Annual Balances Subsequent to Last Established Rate Base

**Sunny Hills Utility Company**  
Docket No. 20220066-WS  
Historical Test Year Ending December 31, 2021

Schedule: A-11  
Page: 1 of 2  
Preparer: W T Rendell

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
<b>The balances for this system begin March 31, 2014 in accordance with Order No. PSC-14-0315-PAA-WS.</b>			
1	03/31/2013 Balance	692,445	
2	Additions- April - December 2013		
3	Retirements		
4	Adjustments		
5	12/31/13 Balance		
6			
7	2014		
8	Additions	3,820	
9	Retirements		
10	Adjustments		
11	12/31/14 Balance	696,265	
12			
13	2015		
14	Additions	2,353	
15	Retirements		
16	Adjustments		
17	12/31/2015 Balance	698,618	
18			
19	2016		
20	Additions	2,566	
21	Retirements	(512)	
22	Adjustments		
23	12/31/2016 Balance	700,672	
24			
25	2017		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/2017 Balance	700,672	

Supporting Schedules: A-12  
Recap Schedules: A-19

**PG 14** Schedule of Water and Sewer Contributions in Aid of Construction Florida Public Service Commission  
Annual Balances Subsequent to Last Established Rate Base

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
Historical Test Year Ending December 31, 2021

Schedule: A-11  
Page: 2 of 2  
Preparer: W T Rendell

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
1	2017 Balance	700,672	
2			
3	2018		
4	Retirements		
5	Adjustments		
6	12/31/18 Balance	700,672	
7			
8	2019		
9	Additions	6,500	
10	Retirements		
11	Adjustments		
12	12/31/19 Balance	707,172	
13			
14	2020		
15	Additions	9,424	
16	Retirements		
17	Adjustments		
18	12/31/2020 Balance	716,596	
1	2021		
2	Additions	17,424	
3	Retirements		
4	Adjustments		
5	12/31/2021 Balance	734,020	
6			

Supporting Schedules: A-12  
Recap Schedules: A-19



**PG 15** Schedule of Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance  
**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021  
 Historical & Pro Forma

Schedule: A-12  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.  
 If a projected test year is employed, provide the breakdown for base year and intermediate year also.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct No. Description	Prior Year 12/31/20	Test Year End 12/31/21	Average Balance			Non-Used & Useful %	Balance
1	<b>WATER</b>							
2	Cash CIAC:							
3	271.1 Cash from Order No. PSC-14-0315	692,445	692,445	692,445			53.01%	367,047
4	271.1 Plant Capacity Fees	5,600	11,200	8,400			53.01%	4,453
	271.1 Main Extension Charge	2,673	6,241	4,457			53.01%	2,363
5	271.1 Meter Fees	1,890	3,780	2,835			53.01%	1,503
6	271.1 Service Installation Fees	8,000	14,366	11,183			53.01%	5,928
7	271.1 Refund of CIAC	(512)	(512)	(512)			53.01%	(272)
8	Total Cash CIAC	710,096	727,520	718,808				381,292
9								
10	Property CIAC:							
11	330 Dist Reservoirs & Standpipes	0	0	0			0.00%	0
12	331 T&D Mains	0	0	0			90.00%	0
13	333 Services	0	0	0			0.00%	0
14	334 Meters/Meter Installation	0	0	0			0.00%	0
15	335 Hydrants	6,500	6,500	6,500			0.00%	0
16	Total Property CIAC	6,500	6,500	6,500				0
17								
18	Total Water CIAC	716,596	734,020	725,308				381,292
19								

Recap Schedules: A-1,A-2,A-11

**PG 16** Schedule of Water and Sewer Accumulated Amortization of CIAC Florida Public Service Commission  
Annual Balances Subsequent to Last Established Rate Base

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
Historical Test Year Ending December 31, 2021

Schedule: A-13  
Page: 1 of 2  
Preparer: W T Rendell

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
<b>The balances for this system begin March 31, 2013 in accordance with Order No. PSC-14-0315-PAA-WS.</b>			
1	03/31/2013 Balance	175,743	
2			
3	Additions- April - December 2013	14,936	
4	Retirements		
5	Adjustments		
6	12/31/13 Balance	<u>190,679</u>	<u></u>
7			
8	2014		
9	Additions	19,915	
10	Retirements		
11	Adjustments	(295)	
12	12/31/14 Balance	<u>210,299</u>	<u>0</u>
13			
14	2015		
15	Additions	19,365	
16	Retirements	0	0
17	Adjustments	0	0
18	12/31/2015 Balance	<u>229,664</u>	<u>0</u>
19			
20	2016		
21	Additions	19,406	
22	Retirements		
23	Adjustments	0	
24	12/31/2016 Balance	<u>249,070</u>	<u>0</u>
25			
26	2017		
27	Additions	19,653	
28	Retirements		
29	Adjustments		
30	12/31/2017 Balance	<u>268,723</u>	<u>0</u>

Supporting Schedules: A-14  
Recap Schedules: A-19

**PG 17** Schedule of Water and Sewer Accumulated Amortization of CIAC Florida Public Service Commission  
Annual Balances Subsequent to Last Established Rate Base

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
Historical Test Year Ending December 31, 2021

Schedule: A-13  
Page: 2 of 2  
Preparer: W T Rendell

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin March 31, 2013 in accordance with Order No. PSC-14-0315-PAA-WS.</b>			
1	2017	268,723	
2			
3	2018		
4	Additions	19,297	
5	Adjustments		
6	12/31/18 Balance	<u>288,020</u>	<u>0</u>
7			
8	2019		
9	Additions	19,369	
10	Retirements		
11	Adjustments	<u>0</u>	<u>0</u>
12	12/31/19 Balance	<u>307,389</u>	<u>0</u>
13			
14	2020		
15	Additions	19,587	
16	Retirements	0	0
17	Adjustments	<u>0</u>	<u>0</u>
18	12/31/2020 Balance	<u>326,976</u>	<u>0</u>
19			
20	2021		
21	Additions	18,574	
22	Retirements		
23	Adjustments	<u>0</u>	<u>0</u>
24	12/31/2021 Balance	<u>345,550</u>	<u>0</u>
25			

Supporting Schedules: A-14  
Recap Schedules: A-19

**PG 18** Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance  
**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021  
 Historical & Pro Forma

Schedule: A-14  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide the ending balances and average of Accumulated Amortization of CIAC, by classification for the prior year and the test year. If a projected test year is employed, provide the breakdown for base year and intermediate year also.

Line No.	Acct No.	Description	(3)		Average Balance	(4) (5)	
			Prior Year 12/31/20	Test Year End 12/31/21		Non-Used %	Useful Balance
1		<b>WATER</b>					
2		Cash					
3	272.1	Amort from Order No. PSC-14-0314	175,743	175,743	175,743	54.57%	95,908
4	272.1	Additions through 12/31/2020	151,233	151,233	151,233	54.57%	82,532
5	272.1	Additions through 2021	0	18,574	9,287	54.57%	5,068
6			0	0	0	54.57%	0
7		Total Cash	326,976	345,550	336,263		183,509
8							
9		Property					
10	330	Dist Reservoirs & Standpipes	0	0	0	0.00%	0
11	331	T&D Mains	0	0	0	90.00%	0
12	333	Services	0	0	0	0.00%	0
13	334	Meters/Meter Installation	0	0	0	0.00%	0
14	335	Hydrants	0	0	0	0.00%	0
15		Total Property	0	0	0		0
16							
17		Total Water	326,976	345,550	336,263		183,509

Recap Schedules: A-1,A-2,A-13

**PG 19** Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Sunny Hills Utility Company  
Docket No. 20220066-WS  
Historical Test Year Ending December 31, 2021

Schedule: A-15  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

---

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
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No AFUDC rate has been set for this utility.



**PG 20** Schedule of Water and Sewer Advances for Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Sunny Hills Utility Company  
Docket No. 20220066-WS  
Historical Test Year Ending December 31, 2021

Schedule: A-16  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
-------------	--------------------	-------------------------------------	-------------------------------------

**Not Applicable. Advances For Construction are not being and have not been collected.**

Supporting Schedules: None  
Recap Schedules: A-1,A-2,A-19

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021

Schedule: A-17  
 Page: 1 of 1  
 Preparer: W T Rendell  
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the formula method.  
 This is calculated by taking the balance of O&M expenses divided by 8.

Line No.	(1)	(2)	(3)	(4)
		Water	Wastewater	
1	Final Rates - 12/31/2021			
2	per Books O&M Expense (from B-5,6)	297,509		
3	1/8th O&M Expense	37,189		
4	Adjustments from B-3*1/8th	94		
5	Adjusted Working Capital	37,282		

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021  
 Historical [ X ] Projected [ ]

Schedule: A-18  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate, if not already shown.

Line No.	(1) ASSETS	(2) Prior Year 12/31/2020	(3) Test Year 12/31/2021	(4) Simple Average
1	Utility Plant	4,764,056	4,801,741	4,782,899
2	Utility Plant Acquisition Adjstmnt	(1,645,436)	(1,645,436)	(1,645,436)
3	Accum Amort Util Plant Acq Adj	1,200,687	1,254,949	1,227,818
4	Construction Work in Progress	-	-	-
5	Plant Held for Future Use	144,594	144,594	144,594
6				
7	GROSS UTILITY PLANT	4,463,901	4,555,848	4,509,875
8				
9	Less: Accumulated Depreciation	(3,049,329)	(3,141,599)	(3,095,464)
10				
11	NET UTILITY PLANT	1,414,572	1,414,248	1,414,410
12				
13	OTHER PHYSICAL PROPERTY	-	-	-
14				
15	Cash	175,347	186,482	180,915
16	Accounts Receivable Customer	43,712	45,924	44,818
17	Allowance for Bad Debts	(2,925)	(6,342)	(4,634)
18	Accounts Receivable Affiliates	-	-	-
19	Notes Rec. Affiliates	-	-	-
20	Temporary Investments	-	-	-
21	Materials & Supplies	-	-	-
22	Unbilled Revenue	25,614	28,529	27,072
23	Prepayments	2,217	2,362	2,289
24	Other Current Assets	-	-	-
25				
26	TOTAL CURRENT ASSETS	243,965	256,955	250,460
27				
28	Unamortized Debt Discount & Exp.	-	-	-
29	Prelim Survey & Investigation Chgs	-	-	-
30	RWIP	-	-	-
31	Deferred Rate Case Expense	-	-	-
	186.2 · Amortize Hydro Tank	11,367	6,967	9,167
	186.3 · Amort Hurricane Michael	7,670	5,040	6,355
32	Regulatory Assets	-	-	-
	Other Deferred Db-Misc	-	-	-
	Other Deferred Db-Susp Amortiz	-	-	-
33	Other Deferred Debits	-	-	-
34				
35	TOTAL DEFERRED DEBITS	19,037	12,007	15,522
36				
37	TOTAL ASSETS	1,677,574	1,683,210	1,680,392

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021  
 Historical [ X ] Projected [ ]

Schedule: A-19  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate, if not already shown.

Line No.	(1) Liabilities	(2) Prior Year 12/31/2020	(3) Test Year 12/31/2021	(4) Simple Average
1	Common Stock Issued	62,200	62,200	62,200
2	Preferred Stock Issued	-	-	-
3	Additional Paid in Capital	566,510	566,510	566,510
4	Retained Earnings	498,250	486,877	492,564
5	Other Equity Capital	-	-	-
6				
7	TOTAL EQUITY CAPITAL	1,126,960	1,115,587	1,121,274
8				
9	TOTAL LONG TERM DEBT			-
10				
11	Accounts Payable	17,088	13,750	15,419
12	Accts & Int. Payable-Assoc Cos	-	-	-
13	Customer Deposits	29,508	33,388	31,448
14	Accrued Taxes	-	-	-
15	Accrued Interest	-	-	-
16	Note Payable	-	-	-
17	Misc. Accrued Liabilities - Accounting	-	-	-
18	Misc. Accrued Liabilities - Legal	-	-	-
19	Misc. Accrued Liabilities - RAFs	13,282	14,503	13,893
20	Misc. Accrued Liabilities - Officer Salaries	97,775	110,475	104,125
21				
22	TOTAL CURRENT & ACC LIABILITIES	157,653	172,116	164,885
23				
24	OTH. DEF. CREDITS & OPER. RESERVES	-	-	-
25				
26	Contributions in Aid of Construction	723,573	744,777	734,175
27	Less: Accum Amort of CIAC	(330,612)	(349,270)	(339,941)
28	Accumulated Deferred Income Taxes-FIT	-	-	-
29	Accumulated Deferred Income Taxes-SIT	-	-	-
	OPED Reserve-Non-Current	-	-	-
	Pension Reserve-Non-Current	-	-	-
30	Other Non-Current Liabilities	-	-	-
31				
32	TOTAL CIAC & DEF. TAXES	392,961	395,507	394,234
33				
34	TOTAL EQUITY CAPITAL & LIABILITIES	1,677,574	1,683,210	1,680,392

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021  
 Historical & Pro Forma

Schedule: B-1  
 Page: 1 of 2  
 Preparer: W T Rendell

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedules
1	OPERATING REVENUES	345,265	6,626	351,891	90,740	442,631	B-4, E-2
2	Operation & Maintenance	297,509	749	298,258	1,778	300,036	B-5, B-3
3	Depreciation, net of CIAC Amort., U&U	83,035	(35,560)	47,475	0	47,475	B-13, B-3
4	Amortization Acquisition Adjustment	(54,261)	36,202	(18,059)	0	(18,059)	B-3
5	Amortization Deferred Assets	7,029	0	7,029	0	7,029	
6	Taxes Other Than Income	35,817	1,595	37,411	4,083	41,495	B-15, B-3
7	Provision for Income Taxes	0	0	0	0	0	C-1, B-3
8	OPERATING EXPENSES	369,129	2,986	372,115	5,861	377,976	
9	NET OPERATING INCOME	(23,863)	3,640	(20,223)	84,879	64,656	
10	RATE BASE	845,377	(89,667)	755,710		755,710	A-1
11	RATE OF RETURN	-2.82%		-2.68%		8.56%	

**PG 25** Schedule of Water Net Operating Income

Florida Public Service Commission

Sunny Hills Utility Company  
Docket No. 20220066-WS  
Historical Test Year Ending December 31, 2021  
Historical & Pro Forma

Schedule: B-1  
Page: 2 of 2  
Preparer: W T Rendell

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books Test Year
1	Amortization of Deferred Asset	
2	407.3 · Hydro Tank Recoating	4,400
3	407.4 · Hurricane Michael	2,630
4	Amortization Expense - Other	7,029

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021

Schedule: B-3  
 Page: 1 of 3  
 Preparer: W T Rendell

Historical  Projected

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Acct	(2) Description	(3)	(4) Total Base	(5) Test Year Water	(6) Test Year Sewer	(7) Supporting Schedules	Test Year Total
1		<b>UTILITY TEST YEAR ADJUSTMENTS</b>						
2	<b>A</b>	<b>REVENUES</b>						
3		Adjustment to Calculated Revenues			6,626		E-2w / E-2s	
4								
5		TOTAL REVENUE ADJUSTMENTS			<u>6,626</u>	<u>0</u>		
6						#REF!		
7	<b>B</b>	<b>OPERATIONS &amp; MAINTENANCE</b>					B-5, B-6	
8								
9	615/715	<b>Purchased Power</b>						
10		Adjustment for Excessive UAW / I&I			(696)	0	B-5, F-1	
11		Total Adjustments			<u>(696)</u>	<u>0</u>		
12								
13	618/718	<b>Chemicals</b>						
14		Adjustment for Excessive UAW / I&I			(64)	0	B-5, F-1	
15		Total Adjustments			<u>(64)</u>	<u>0</u>		
16								
17	657/757	<b>Insurance - General Liability</b>						
18		Adjustment to Actual Expense			0	0		
19		Total Adjustments			<u>0</u>	<u>0</u>		
20								
21	632/732	<b>Contractual Services - Accounting</b>						
22		Adjustment to Actual Expense						
23		Total Adjustments			<u>0</u>	<u>0</u>		
24								
25	633/733	<b>Contractual Services - Legal</b>						
26		Amortize over 5 years - non-recurring						
27		Total Adjustments			<u>0</u>	<u>0</u>		
28								
29	666/766	<b>Req. Comm. Exp. - Rate Case Amort.</b>						
30		Req. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10		1,509			
31		Total Adjustments			<u>1,509</u>	<u>0</u>		
32								
33								
34		TOTAL O&M ADJUSTMENTS			<u>749</u>	<u>0</u>		

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ X ] Projected [ ]

Schedule: B-3  
 Page: 2 of 3  
 Preparer: W T Rendell

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No	(1)	(2)	(3)	(4) Base Total	(5) Test Year Water	(6) Test Year Sewer	(7) Supporting Schedules	Test Year Total
1	<b>UTILITY TEST YEAR ADJUSTMENTS, continued</b>							
2								
3	<b>C</b>	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)					B-13, B-14	
4		Reduction for NU&U (on B-13, B-14)			(41,317)		B-13, B-14	
		Pro Forma Depreciation - net of non used and useful			5,757		B-13, B-14	
5		TOTAL DEPRECIATION ADJUSTMENTS			<u>(35,560)</u>	<u>#REF!</u>		
6						<u>#REF!</u>		
7	<b>D</b>	AMORTIZATION						
8	407400	Annualize Amortization of Acquisition Adjustment			18,316	0		
9		Reduction for NU&U			<u>17,886</u>			
10		TOTAL AMORTIZATION ADJUSTMENTS			<u>36,202</u>	<u>0</u>		
11						<u>#REF!</u>		
12	<b>E</b>	TAXES OTHER THAN INCOME TAX					B-15	
13	408206	<b>Regulatory Assessment Fees</b>						
14					351,891		B-1, B-2	
15		RAF on Adjusted Rev	RAF Rate: 4.50%		15,835	0		
16		RAF Per Books			<u>15,537</u>		B-15	
17		RAF Adjustmnet			<u>298</u>	<u>0</u>		
18								
19	408110	<b>Property Tax</b>						
20					2,868			
21		Property Tax on Pro Forma Plant			<u>2,868</u>	<u>-</u>		
22								
23			NU&U % of Tangible Plant		54.79%	<u>#REF!</u>	A-5, A-6	
24			Less NU&U Portion of Property Taxes		<u>(1,571)</u>	<u>#REF!</u>		
25		Test Year Taxes on U&U Portion			<u>1,297</u>	<u>#REF!</u>		
26		Property Tax Adjustment			<u>1,297</u>	<u>#REF!</u>		
27								
28		TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS			<u>1,595</u>	<u>#REF!</u>		
29								
30					0	<u>#REF!</u>		
31		TOTAL TEST YEAR EXPENSE ADJUSTMENTS			<u>2,986</u>	<u>#REF!</u>		





Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021

Schedule: B-4  
 Page: 1 of 1  
 Preparer: W T Rendell  
 Recap Schedules: B-1,B-2

Historical [ X ] Projected [ ]

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered - or measured-commercial and provide an explanation.

Line No.	(1) WATER		(2)		(3) SEWER		(4)	
	Account No. and Description	Revenues			Account No. and Description	Revenues		
1	<b>WATER SALES</b>				<b>SEWER SALES</b>			
2	460.1	Unmetered Water Revenue	-		521.1	Flat Rate - Residential	-	
3	461.1	Metered - Residential	314,405		521.2	Flat Rate - Commercial	-	
4	461.2	Metered - Commercial	23,106		521.3	Flat Rate - Industrial	-	
5	461.3	Metered - Industrial	-		521.4	Flat Rate - Public Authorities	-	
6	461.4	Metered - Public Authorities	-		521.5	Flat Rate - Multi-Family	-	
7	461.5	Metered - Multi-Family	-		521.6	Flat Rate - Other	-	
8	461.6	Metered - Other	-		522.1	Measured - Residential	-	
9	462.1	Public Fire Protection	-		522.2	Measured - Commercial	-	
10	462.2	Private Fire Protection	-		522.3	Measured - Industrial	-	
11	464.0	Other Sales - Public Authorities	-		522.4	Measured - Public Authorities	-	
12	465.0	Irrigation Customers	-		522.5	Measured - Multi-Family	-	
13	466.0	Sales for Resale	-		523.0	Other Sales - Public Authorities	-	
14	467.0	Interdepartmental Sales	-		524.0	Revenues From Other Systems	-	
15	475.0	Unbilled Revenues	-		525.0	Interdepartmental Sales	-	
16					526.0	Effluent	-	
17					527.0	Unbilled Revenues	-	
18					540.5	Flat Rate - Reuse	-	
19	TOTAL WATER SALES		<u>337,511</u>		TOTAL SEWER SALES		<u>0</u>	
20								
21	<b>OTHER WATER REVENUES</b>				<b>OTHER SEWER REVENUES</b>			
22	470.0	Forfeited Discounts	-		531.0	Sale Of Sludge	-	
23	471.0	Misc. Service Revenues	5,275		532.0	Forfeited Discounts	-	
24	472.0	Rents From Water Property	-		534.0	Rents From Sewer Property	-	
25	473.0	Interdepartmental Rents	-		535.0	Interdepartmental Rents	-	
26	469.00	Guaranteed Revenues	2,479		536.0	Other Sewer Revenues	-	
27	TOTAL OTHER WATER REVENUES		<u>7,754</u>		TOTAL OTHER SEWER REVENUES		<u>0</u>	
28								
29	TOTAL WATER OPERATING REVENUES		<u>345,265</u>		TOTAL SEWER OPERATING REVENUES		<u>0</u>	

**PG 30** Detail of Operation & Maintenance Expenses By Month - Water  
**SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED WATER O & M**

Florida Public Service Commission

**Sunny Hills Utility Company**

**Docket No. 20220066-WS**

Historical Test Year Ending December 31, 2021

Historical [ X ] Projected [ ]

Schedule: B-5

Page: 1 of 2

Preparer: W T Rendell

Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct No.	Account Name	Test Year Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma
1	601	Salaries & Wages - Employees	0		0		0
2	603	Salaries & Wages - Officers	9,900	0	9,900	0	9,900
3	604	Employee Pensions & Benefits	0		0		0
4	610	Purchased Water	0		0	0	0
5	615	Purchased Power	15,373	(696)	14,677	0	14,677
6	616	Fuel for Purchased Power	0		0	0	0
7	618	Chemicals	1,419	(64)	1,355	0	1,355
8	620	Materials & Supplies	0		0	0	0
9	631	Contractual Services - Engineering	0		0	0	0
10	632	Contractual Services - Accounting	425		425	0	425
11	633	Contractual Services - Legal	150	0	150	0	150
12	634	Contractual Services - Mgmt. Fees	0		0	0	0
13	635	Contractual Services - Testing	660		660	0	660
14	636	Contractual Services - Other	256,549		256,549	0	256,549
15	641	Rental of Building/Real Prop.	0		0	0	0
16	642	Rental of Equipment	0		0	0	0
17	650	Transportation Expenses	0		0	0	0
18	656	Insurance - Vehicle	0		0	0	0
19	657	Insurance - General Liability	2,924		2,924	0	2,924
20	658	Insurance - Workman's Comp.	0		0	0	0
21	659	Insurance - Other	0		0	0	0
22	660	Advertising Expense	0		0	0	0
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	1,509	1,509	0	1,509
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0
25	670	Bad Debt Expense	7,246		7,246	1,778	9,024
26	675	Miscellaneous Expense	2,862	0	2,862	0	2,862
27							
28		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>297,509</b>	<b>749</b>	<b>298,258</b>	<b>1,778</b>	<b>300,036</b>

**PG 31** Detail of Operation & Maintenance Expenses By Month - Water  
 Total O&M Expenses by Month

Florida Public Service Commission

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021  
 Historical [ X ] Projected [ ]

Schedule: B-5  
 Page: 2 of 2  
 Preparer: W T Rendell  
 Recap Schedules: B-2

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the Test Year (unadjusted Per Books).

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan-2021	Feb-2021	Mar-2021	Apr-2021	May-2021	Jun-2021	Jul-2021	Aug-2021	Sep-2021	Oct-2021	Nov-2021	Dec-2021	Total Annual		
1	601	Salaries & Wages - Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
2	603	Salaries & Wages - Officers	825	825	825	825	825	825	825	825	825	825	825	825	825	825	9,900
3	604	Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
4	610	Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5	615	Purchased Power	1,285	1,427	1,104	1,281	1,114	1,517	1,180	1,439	1,444	1,264	1,089	1,229	1,229	15,373	
6	616	Fuel for Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
7	618	Chemicals	65	65	52	52	65	85	314	161	42	124	184	210	210	1,419	
8	620	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
9	631	Contractual Services - Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
10	632	Contractual Services - Accounting	-	-	425	-	-	-	-	-	-	-	-	-	-	-	425
11	633	Contractual Services - Legal	150	-	-	-	-	-	-	-	-	-	-	-	-	-	150
12	634	Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
13	635	Contractual Services - Testing	240	-	-	140	-	-	80	200	-	-	-	-	-	-	660
14	636	Contractual Services - Other	21,193	21,193	21,193	21,441	21,441	21,441	21,441	21,441	21,441	21,441	21,441	21,441	21,441	21,441	256,549
15	641	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
16	642	Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
17	650	Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
18	656	Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
19	657	Insurance - General Liability	240	240	240	240	240	240	240	240	240	256	256	256	256	2,924	
20	658	Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
21	659	Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
22	660	Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
23	666	Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
24	667	Reg. Comm. Exp. - Rate Case Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
25	670	Bad Debt Expense	104	(188)	(75)	1,656	718	1,246	363	421	896	726	398	981	981	7,246	
26	675	Miscellaneous Expense	63	155	148	148	148	397	1,200	120	120	120	120	120	120	2,862	
27																	
28		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>24,165</b>	<b>23,717</b>	<b>23,913</b>	<b>25,783</b>	<b>24,551</b>	<b>25,750</b>	<b>25,643</b>	<b>24,848</b>	<b>25,007</b>	<b>24,756</b>	<b>24,313</b>	<b>25,062</b>	<b>25,062</b>	<b>297,509</b>	

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021

Schedule: B-7  
 Page: 1 of 2  
 Preparer: W T Rendell

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Acct No.	Account Name	Prior Test Year 2010	Test Year Adjusted	Difference	% Difference
1	601	Salaries & Wages - Employees	Unknown **	0	Unknown **	Unknown **
2	603	Salaries & Wages - Bonus	Unknown **	9,900	Unknown **	Unknown **
3	604	Employee Pensions & Benefits	Unknown **	0	Unknown **	Unknown **
4	610	Purchased Water	Unknown **	0	Unknown **	Unknown **
5	615	Purchased Power	Unknown **	14,677	Unknown **	Unknown **
6	616	Fuel for Power Production	Unknown **	0	Unknown **	Unknown **
7	618	Chemicals	Unknown **	1,355	Unknown **	Unknown **
8	620	Materials & Supplies	Unknown **	0	Unknown **	Unknown **
9	631	Contractual Services - Engineering	Unknown **	0	Unknown **	Unknown **
10	632	Contractual Services - Accounting	Unknown **	425	Unknown **	Unknown **
11	633	Contractual Services - Legal	Unknown **	150	Unknown **	Unknown **
12	634	Contractual Services - Mgmt. Fees	Unknown **	0	Unknown **	Unknown **
13	635	Contractual Services - Testing	Unknown **	660	Unknown **	Unknown **
14	636	Contractual Services - Other	Unknown **	256,549	Unknown **	Unknown **
15	641	Rental of Building/Real Prop.	Unknown **	0	Unknown **	Unknown **
16	642	Rental of Equipment	Unknown **	0	Unknown **	Unknown **
17	650	Transportation Expenses	Unknown **	0	Unknown **	Unknown **
18	656	Insurance - Vehicle	Unknown **	0	Unknown **	Unknown **
19	657	Insurance - General Liability	Unknown **	2,924	Unknown **	Unknown **
20	658	Insurance - Workman's Comp.	Unknown **	0	Unknown **	Unknown **
21	659	Insurance - Other	Unknown **	0	Unknown **	Unknown **
22	660	Advertising Expense	Unknown **	0	Unknown **	Unknown **
23	666	Reg. Comm. Exp. - Rate Case Amort.	Unknown **	1,509	Unknown **	Unknown **
24	667	Reg. Comm. Exp. - Other	Unknown **	0	Unknown **	Unknown **
25	670	Bad Debt Expense	Unknown **	7,246	Unknown **	Unknown **
26	675	Miscellaneous Expense	Unknown **	2,862	Unknown **	Unknown **
27						
28						
29	TOTAL WATER O & M EXPENSES		0	298,258	0	0.00%
30						

\*\* These systems were previously included in "Rate Groups" or bands. Individual O&M records are not available from Aqua Utilities Florida.

32	Total SFR Customers	562	561	(1)	0.00%
33	Consumer Price Index - U				1.41%
34	Growth Plus Inflation				1.41%

Supporting Schedules: B-5, F-9

Sunny Hills Utility Company  
Docket No. 20220066-WS  
Historical Test Year Ending December 31, 2021

Schedule: B-7 Supl  
Page: 2 OF 2  
Preparer: W T Rendell

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1			Not Applicable. - These systems were previously included in various "Rate Groups" or bands. Individual system O&M records are not available from Aqua Utilities Florida.
2			Sunny Hills Utility Company purchased these systems in March 2013. This is a new owner.

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021

Schedule: B-9  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Line No.	(1) Service Provider	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1	U.S. Water Services Corporation	Operations and Administration	\$ 256,549	Operations, Maintenance, Testing, Billing, Customer Service, Accounting, Environmental, Regulatory, Administration

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021

Schedule: B-10  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<i>Legal</i>						
2	N/A			0	Legal		#DIV/0!
3	<i>Sub-Total Legal</i>			<u>0</u>			
4							
5							
6	<i>Other</i>						
7	Customer Notice - Customer Meeting	Rendell / Derossett		\$ 543.53	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Notice - Final Rates	Rendell		\$ 543.53	Notices - printing & mailing	PSC Rule - past Commission practice	
9	Travel - Customer Meeting	Rendell		\$ 225.00	Attend Customer Meeting	Customer Meeting - Lodging, Mileage & Meals	
10	Filing Fee	Rendell		\$ 4,500.00	Filing Fee	PSC Rule	
11	Travel - PAA Agenda	Rendell / Deremer		\$ 225.00	Attend PAA Agenda	PAA Agenda - Lodging, Mileage & Meals	
12	<i>Sub-Total Other</i>			<u>6,037</u>			
13	Total Estimate Through PAA [ X ] or Commission Hearing [ ]			<u>6,037</u>			
14	Allocation to this Rate Group:						
15		Water	Water	Sewer	Sewer		
16		Allocation %	Amount	Allocation %	Amount		
17	Allocated Total	100.00%	6,037	0.00%	0		
18	Amortization of Rate Case Expense:						
19	Amortization Period in Years:		<u>4</u>			<u>4</u>	
20	Amortization Amount per year		<u>1,509</u>			<u>0</u>	
21	Deferred Rate Case Expense (for CWC on A-3)		<u>2,264</u>			<u>0</u>	
22	=(Allocated Total less first year amortization)/2		<u>2,264</u>			<u>0</u>	
23							
24	Method of Allocation Between Systems (Provide Calculation):						
25	Note: Allocation is by # of customers of the systems.						



Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021

Schedule: B-11  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line No.	(1) Date	(2) Description	(3) Total Cost	(4) How often to Repeat
1	<u>WATER:</u>			
2		Installation of iron filtration at Well #1	232,925	N/A
3		Replacement of Generator Well #1	150,357	N/A
4				
5				
6				
7				
8				
9				
10	TOTAL WATER PROJECTS		383,282	
11				

**PG 37** Allocation of Expenses  
**Intercompany Expenses Per Books**  
**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021  
 Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: B-12  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	(1) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated			(12) Total	(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other		
1	601	701	Salaries & Wages - Employees	N/A	N/A			N/A	N/A	N/A	-	-	
2	603	703	Salaries & Wages - Officers, Exec.	N/A	N/A			N/A	N/A	N/A	-	-	
3	604	704	Employee Pensions & Benefits	N/A	N/A			N/A	N/A	N/A	-	-	
4	610	710	Purchased Water/Sewage Trtmnt	N/A	N/A			N/A	N/A	N/A	-	-	
5	615	715	Purchased Power	N/A	N/A			N/A	N/A	N/A	-	-	
6	616	716	Fuel for Purchased Power	N/A	N/A			N/A	N/A	N/A	-	-	
7	618	718	Chemicals	N/A	N/A			N/A	N/A	N/A	-	-	
8	620	720	Materials & Supplies	N/A	N/A			N/A	N/A	N/A	-	-	
9	631	731	Contractual Services - Engineering	N/A	N/A			N/A	N/A	N/A	-	-	
10	632	732	Contractual Services - Accounting	N/A	N/A			N/A	N/A	N/A	-	-	
11	633	733	Contractual Services - Legal	N/A	N/A			N/A	N/A	N/A	-	-	
12	634	734	Contractual Services - Mgmt. Fees	N/A	N/A			N/A	N/A	N/A	-	-	
13	635	735	Contractual Services - Testing	N/A	N/A			N/A	N/A	N/A	-	-	
14	636	736	Contractual Services - Other	N/A	N/A			N/A	N/A	N/A	-	-	
15	641	741	Rental of Building/Real Prop.	N/A	N/A			N/A	N/A	N/A	-	-	
16	642	742	Rental of Equipment	N/A	N/A			N/A	N/A	N/A	-	-	
17	650	750	Transportation Expenses	N/A	N/A			N/A	N/A	N/A	-	-	
18	656	756	Insurance - Vehicle	N/A	N/A			N/A	N/A	N/A	-	-	
19	657	757	Insurance - General Liability	N/A	N/A			N/A	N/A	N/A	-	-	
20	658	758	Insurance - Workman's Comp.	N/A	N/A			N/A	N/A	N/A	-	-	
21	659	759	Insurance - Other	N/A	N/A			N/A	N/A	N/A	-	-	
22	660	760	Advertising Expense	N/A	N/A			N/A	N/A	N/A	-	-	
23	666	766	Reg. Comm. Exp. - Rate Case Amor	N/A	N/A			N/A	N/A	N/A	-	-	
24	667	767	Reg. Comm. Exp. - Rate Case Other	N/A	N/A			N/A	N/A	N/A	-	-	
25	670	770	Bad Debt Expense	N/A	N/A			N/A	N/A	N/A	-	-	
26	675	775	Miscellaneous Expense	N/A	N/A			N/A	N/A	N/A	-	-	

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
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 Historical [ X ] Projected [ ]

Schedule B-13  
 Page: 1 of 1  
 Preparer: W T Rendell  
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(3) Historical Test Year				(8) Pro Forma Adjustments			
		Expense	Adjustments	Adjusted Expense	(6) Non-Used & Useful %	(7) Expense		(9) N-U & U Expense	
						Expense	Expense		
1	INTANGIBLE PLANT								
2	301.1 Organization	114	0	114	0.00%	0	0	0	
3	302.1 Franchises	128	0	128	0.00%	0	0	0	
4	339.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	
5	SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2 Land & Land Rights	0	0	0	0.00%	0	0	0	
7	304.2 Structures & Improvements	0	0	0	0.00%	0	0	0	
8	305.2 Collect. & Impound Reservoirs	0	0	0	0.00%	0	0	0	
9	306.2 Lake, River & Other Intakes	0	0	0	0.00%	0	0	0	
10	307.2 Wells & Springs	5,983	0	5,983	9.00%	538	0	0	
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0.00%	0	0	0	
12	309.2 Supply Mains	461	0	461	0.00%	0	0	0	
13	310.2 Power Generation Equipment	3,838	0	3,838	0.00%	0	940	0	
14	311.2 Pumping Equipment	0	0	0	9.00%	0	0	0	
15	339.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0			0		
18	304.3 Structures & Improvements	0	0	0	9.00%	0	0	0	
19	311.3 Pumping Equipment	7,067	0	7,067	9.00%	636	0	0	
20	320.3 Water Treatment Equipment	929	0	929	9.00%	84	5,294	476	
21	339.3 Other Plant & Misc. Equipment	7	0	7	0.00%	0	0	0	
22	TRANSMISSION & DISTRIBUTION PLANT								
23	303.4 Land & Land Rights	0	0	0			0	0	
24	304.4 Structures & Improvements	0	0	0	0.00%	0	0	0	
25	311.4 Pumping Equipment	0	0	0	0.00%	0	0	0	
26	330.4 Distr. Reservoirs & Standpipes	14,770	0	14,770	0.00%	0	0	0	
27	331.4 Transm. & Distribution Mains	54,779	0	54,779	90.00%	49,301	0	0	
28	333.4 Services	2,407	0	2,407	0.00%	0	0	0	
29	334.4 Meters & Meter Installations	8,310	0	8,310	0.00%	0	0	0	
30	335.4 Hydrants	1,300	0	1,300	0.00%	0	0	0	
31	336.4 Backflow Prevention	0	0	0	0.00%	0	0	0	
32	339.4 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	
33	GENERAL PLANT								
34	303.5 Land & Land Rights	0	0	0			0	0	
35	304.5 Structures & Improvements	2,059	0	2,059	0.00%	0	0	0	
36	340.5 Office Furniture & Equipment	0	0	0	0.00%	0	0	0	
37	340.51 Computer Equipment	0	0	0	0.00%	0	0	0	
38	341.5 Transportation Equipment	(559)	0	(559)	0.00%	0	0	0	
39	342.5 Stores Equipment	0	0	0	0.00%	0	0	0	
40	343.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0	0	0	
41	344.5 Laboratory Equipment	0	0	0	0.00%	0	0	0	
42	345.5 Power Operated Equipment	0	0	0	0.00%	0	0	0	
43	346.5 Communication Equipment	0	0	0	0.00%	0	0	0	
44	347.5 Miscellaneous Equipment	0	0	0	0.00%	0	0	0	
45	348.5 Other Tangible Plant	17	0	17	0.00%	0	0	0	
46									
47	TOTAL DEPRECIATION EXPENSE	101,609	0	101,609		50,559	6,233	476	
48									
49	407301 (LESS) AMORTIZATION OF CIAC	(18,574)	0	(18,574)		(9,242)	0	0	
50									
51	NET DEPRECIATION EXPENSE	83,035	0	83,035		41,317	6,233	476	

Sunny Hills Utility Company  
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Schedule: B-15  
 Page: 1 of 1  
 Preparer: W T Rendell  
 Recap Schedules: B-1,B-2

Explanation: Complete the following schedule of all taxes other than income.  
 For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2)	(3) Regulatory Assessment Fees (RAFs) 4.50%	(4) Payroll Taxes	(5) RE & Personal Property Tax on U&U	(6) Other	(7) Total
<b>Water</b>							
1	Test Year Per Books		15,537	0	20,280	0	35,817
2							
3	Adjustments to Test Year (Explain)						
4	RAF on Adj'd Rev - RAF Per Books		298				298
5	Property Tax - NU&U Adj				(1,571)		(1,571)
6	Property Tax on Pro Forma Plant				2,868		2,868
7	NU&U Portion of Property Taxes			0	0	0	0
8	Total Test Year Adjustments		298	0	1,297	0	1,595
9	Adjusted Test Year		15,835	0	21,576	0	37,411
10							
11							
12	RAFs Assoc. with Revenue Increase		4,083				4,083
13							
14	Total Adjusted		19,918	0	21,576	0	41,495

**GENERAL INSTRUCTIONS FOR INCOME TAX SCHEDULES**

- 1 Any utility that is not currently and never has been a C corporation may omit Section C in its entirety.
- 2 All utilities that are currently C corporations shall complete Schedules C-1 through C-7, C-9 and C-10.
- 3 All utilities that are not currently, but have been C corporations in the past, shall complete Schedules C-5 through C-7.
- 4 Only utilities that are C corporations and also participate in the filing of a consolidated return shall complete Schedule C-8.
- 5 If difficulty is experienced in completing any schedule, contact staff for clarification before the MFRs are due.
- 6 If production of any schedule is impractical or will impose an excessive economic burden upon the utility, a request for a waiver may be made in accordance with Rule 25-30.436(4), F.A.C.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Test Yr Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules	
<b>COMPOSITE WATER &amp; SEWER</b>							
1 Long-Term Debt	0	0.00%	0.00%	0.00%		D-2, D-5	
2 Short-Term Debt	0	0.00%	0.00%	0.00%		D-2	
3 Preferred Stock	0	0.00%	0.00%	0.00%		D-2	
4 Common Equity	735,093	97.27%	8.74%	8.50%		D-2	
5 Customer Deposits	20,617	2.73%	2.00%	0.05%		D-2	
6 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%		D-2	
7							
8 Total	<u>755,710</u>	<u>100.00%</u>		<u>8.56%</u>			

Supporting Schedules: D-2  
Recap Schedules: A-1,A-2

**PG 42** Reconciliation of Capital Structure to Requested Rate Base  
 Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021  
 Historical [ X ] Projected [ ]

Florida Public Service Commission  
 Schedule: D-2  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a reconciliation of the average basis capital structure to requested rate base.  
 Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1)	(2)		(3)	(4)	(5)
		Prior Year 12/31/2020	Test Year 12/31/2021	Test Year Average†	Reconciliation Adjustments Pro rata	Reconciled To Test Yr Rate Base	Supporting Schedules
1	Long-Term Debt	0	0	0	0	0	D-5
2	Short-Term Debt	0	0	0	0	0	D-4
3	Preferred Stock	0	0	0	0	0	D-3
4	Common Stock	1,126,960	1,115,587	1,121,274	(386,181)	735,093	
5	Customer Deposits	29,508	33,388	31,448	(10,831)	20,617	D-7
6	Accumulated Deferred Income Taxes	0	0	0	0	0	C-6
7							
8	Total	<u>1,156,468</u>	<u>1,148,975</u>	<u>1,152,722</u>	<u>(397,012)</u>	<u>755,710</u>	A-1

\* List corresponding adjustments to rate base below:

Description	Amount
Pro Rata Adjustment based on percentage	
Common Stock	(386,181)
Customer Deposits	(10,831)
	<u>(397,012)</u>
	97.27%
	2.73%
	<u>100.00%</u>

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7  
 Recap Schedules: D-1

**PG 43 Preferred Stock Outstanding**

**Florida Public Service Commission**

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021

Schedule: D-3  
 Page: 1 of 1  
 Preparer: W T Rendell

Utility  or Parent

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate Years of Life	Call Provis. Special Issue Date	Principal Amt Sold Restrictions Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
1	<b>There is no Preferred Stock</b>											



**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
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Schedule: D-4  
 Page: 1 of 1  
 Preparer: W T Rendell

Utility [ X ] or Parent [ ]

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding	(4) Effective Cost Rate	(5) Supporting Schedule(s)
1	<b>There is no Short Term Debt</b>					
2						
3						
4						
5						
6						
7						
8	Total	<u>0</u>			<u>0.00%</u>	





Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021

Schedule: D-7  
 Page: 1 of 1  
 Preparer: W T Rendell

Utility [ X ] or Parent [ ]

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-2020	30,004		496	29,508
2	Jan-2021	29,508	356	267	29,597
3	Feb-2021	29,597	581		30,178
4	Mar-2021	30,178	942	484	30,636
5	Apr-2021	30,636	853	806	30,683
6	May-2021	30,683	403		31,086
7	Jun-2021	31,086	1,031	178	31,938
8	Jul-2021	31,938	1,794	1,120	32,613
9	Aug-2021	32,613	403	217	32,799
10	Sep-2021	32,799	539	717	32,621
11	Oct-2021	32,621	942	988	32,574
12	Nov-2021	32,574	1,298	1,112	32,760
13	Dec-2021	32,760	628		33,388
14	<b>Average</b>				<u>31,568</u>
15					

Recap Schedules: A-19,D-2

Sunny Hills Utility Company

Schedule: E-1w

Docket No. 20220066-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2021 Preparer: W T Rendell

Water [ X ] or Sewer [ ]

Explanation: Provide a schedule of present rates and proposed rates.

	(1)	(2)	(3)
Line No.	Class/Meter Size	Prior to Filing	Proposed Rates
1	<b>Residential</b>		
2	5/8" X 3/4"	19.77	27.99
3	3/4"	29.66	41.99
4	1"	49.43	69.98
5	1-1/2"	98.85	139.96
6	2"	158.16	223.94
7	3"	316.32	447.89
8	4"	494.25	699.82
9	6"	988.50	1,399.64
10	8"	1,581.60	2,239.43
11	10"	2,273.55	3,219.17
12	<i>Gallonage Charge, per 1,000 gallons</i>		
13	<i>0 - 6,000 gal.</i>	6.82	7.91
14	<i>6,001 - 12,000 gal.</i>	10.24	11.86
15	<i>Over 12,000 gal.</i>	13.63	15.81
16			
17	<b>General Service</b>		
18	5/8" X 3/4"	19.77	27.99
19	3/4"	29.66	41.99
20	1"	49.43	69.98
21	1-1/2"	98.85	139.96
22	2"	158.16	223.94
23	3"	316.32	447.89
24	4"	494.25	699.82
25	6"	988.50	1,399.64
26	8"	1,581.60	2,239.43
27	10"	2,273.55	3,219.17
28	<i>Gallonage Charge</i>	7.64	8.60
29			
30	<b>Irrigation</b>		
31	5/8" X 3/4"	19.77	27.99
32	3/4"	29.66	41.99
33	1"	49.43	69.98
34	1-1/2"	98.85	139.96
35	2"	158.16	223.94
36	3"	316.32	447.89
37	4"	494.25	699.82
38	<i>Gallonage Charge, per 1,000 gallons</i>		
39	<i>0 - 6,000 gal.</i>	6.82	7.91
40	<i>6,001 - 12,000 gal.</i>	10.24	11.86
41	<i>Over 12,000 gal.</i>	13.63	15.81
42			
43	<b>Private Fire Protection</b>		
44	2"	13.18	18.66
45	3"	26.36	37.32
46	4"	41.19	58.32
47	6"	82.38	116.64
48	8"	131.80	186.62
49	10"	189.46	268.26

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021  
 Water [ X ] or Sewer [ ]

Schedule: E-2w  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Test Year Bills	(3) TY Cons in 1,000 gal.	(4) Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Cons	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) ProForma Block Cons	(11) Repressed Block Cons	(12) Proposed RateW/Rprsn	(13) Revenue at Rpsn Rates
1	<b>Residential</b>												
2	5/8" X 3/4"	6,942		19.58	135,924	6,942		19.77	137,243			27.99	194,307
3	3/4"	0		29.37	0	0		29.66	0			41.99	0
4	1"	82		48.95	4,014	82		49.43	4,053			69.98	5,738
5	1-1/2"	1		97.90	98	1		98.85	99			139.96	140
6	2"	0		156.64	0	0		158.16	0			223.94	0
7	3"	0		313.28	0	0		316.32	0			447.89	0
8	4"	0		489.50	0	0		494.25	0			699.82	0
9	Gallage Charge, per 1,000 gallons												
10	0 - 6,000 gal.		20,070	6.75	135,473	0	20,070	6.82	136,877	0	20,070	7.91	158,754
11	6,001 - 12,000 gal.		2,604	10.14	26,405	0	2,604	10.24	26,665	(247)	2,357	11.86	27,955
12	Over 12,000 gal.		1,437	13.50	19,400	0	1,437	13.63	19,586	(136)	1,301	15.81	20,585
13	Total Residential	7,025	24,111		321,313	7,025	24,111		324,524	(383)	23,728		407,458
14	Average Bill				45.74		3.432		46.20				58.00
15													
16	<b>General Service</b>												
17	5/8" X 3/4"	84		19.58	1,645	84		19.77	1,661			27.99	2,351
18	3/4"	12		29.37	352	12		29.66				41.99	504
19	1"	60		48.95	2,937	60		49.43	2,966			69.98	4,199
20	1-1/2"	24		97.90	2,350	24		98.85	2,372			139.96	3,359
21	2"	36		156.64	5,639	36		158.16	5,694			223.94	8,062
22	3"	0		313.28	0	0		316.32	0			447.89	0
23	4"	0		489.50	0	0		494.25	0			699.82	0
24	6"	0		979.00	0	0		988.50	0			1,399.64	0
25	8"	0		1,566.40	0	0		1,581.60	0			2,239.43	0
26	Gallage		1,308	7.57	9,902		1,308	7.64	9,993	1,308	1,308	8.60	11,249
27	Total General Serv	216	1,308		22,824	216	1,308		22,686	1,308	1,308		29,724
28	Average Bill				105.67				105.03				137.61
29													
30	<b>Irrigation</b>												
31	5/8" X 3/4"	0		19.58	0	0	NA	19.77	0			27.99	0
32	Gallage Charge, per 1,000 gallons												
33	0 - 6,000 gal.		0	6.75	0	0	0	6.82	0	0	0	7.91	0
34	6,001 - 12,000 gal.		0	10.14	0	0	0	10.24	0	0	0	11.86	0
35	Over 12,000 gal.		0	13.50	0	0	0	13.63	0	0	0	15.81	0
36	Block 4		0	-	0	0	0	-	0	0	0	-	0
37	Total Irrigation	0	0		0	0	0		0	0	0		0
38	Average Bill				-				-				-
39													
40	<b>Fire Protection</b>												
41	2"	0	NA	13.18	0	0		13.18	0			18.66	0
42	3"	0	NA	26.36	0	0		26.36	0			37.32	0
43	4"	0	NA	41.19	0	0		41.19	0			58.32	0
44	6"	0	NA	82.38	0	0		82.38	0			116.64	0
45	8"	0	NA	131.80	0	0		131.80	0			186.62	0
46	10"	0	NA	189.46	0	0		189.46	0			268.26	0
47	Total Fire Protect	0	NA		0		NA		0	NA			0
48	Average Bill				-				-				-
49													
50	Subtot Billd Rev	7,241	25,419		344,137	7,241	25,419		347,210	925	25,036		437,182
51	Unbilled Revenues		2,118		0				-				-
52	Guaranteed Revenues				2,479				2,479				2,479
53	Misc. Service Charge				5,275				5,275				5,275
54	Adjustments to Customers				0				0				0
55	<b>Tot Billed Rev</b>				351,891				354,964				444,936
56	Booked Revenue per GL				345,265				345,265				345,265
57	Adjustments to Booked				0				0				0
58	Bkd Rev Adjstd				345,265				345,265				345,265
59	Difference				6,626	1.9%			9,699	2.8%			9,699

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021

Schedule: E-3  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a schedule of monthly customers billed or served by class.

**WATER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-21	563	18	0	0	0	0	581
2	Feb-21	558	18	0	0	0	0	576
3	Mar-21	568	18	0	0	0	0	586
4	Apr-21	567	18	0	0	0	0	585
5	May-21	561	18	0	0	0	0	579
6	Jun-21	566	18	0	0	0	0	584
7	Jul-21	565	18	0	0	0	0	583
8	Aug-21	561	18	0	0	0	0	579
9	Sep-21	563	18	0	0	0	0	581
10	Oct-21	562	18	0	0	0	0	580
11	Nov-21	566	18	0	0	0	0	584
12	Dec-21	559	18	0	0	0	0	577
13	Total Water	6,759	216	0	0	0	0	6,975







**PG 53** Public Fire Hydrants Schedule

**Florida Public Service Commission**

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
Historical Test Year Ending December 31, 2021  
Water [ X ] or Sewer [ ]

Schedule: E-6  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Type	(3) Quantity
----------	-------------	-------------	-----------------

1 Any fire hydrant information is detailed on enclosed system maps

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
Historical Test Year Ending December 31, 2021  
Water [ X ] or Sewer [ ]

Schedule: E-7  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide a schedule of private fire protection service by size of connection.  
This schedule is not required for a sewer only rate application.

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Line No.	(1) Size	(2) Type	(3) Quantity
----------	-------------	-------------	-----------------

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1 N/A - there are no private fire protection customers.

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
Historical Test Year Ending December 31, 2021

Schedule: E-8  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

Line No.	(1) Type	(2) Description
----------	-------------	--------------------

**None**

Sunny Hills Utility Company  
Docket No. 20220066-WS  
Historical Test Year Ending December 31, 2021

Schedule: E-9  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable).  
State the type of agreement (i.e., contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Commission	15,537	Included in overall cost of service	None
2					

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021

Schedule: E-10  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a schedule of present and proposed service availability charges.  
 (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
<b>No Changes Proposed</b>				
<b>WATER</b>				
1	Main Extension Charge	ERC	446.00	446.00
2				
3	Meter Installation Fee	5/8" x 3/4"	210.00	210.00
4	(Meter Size)	All other sizes	Actual Cost	Actual Cost
5				
6	Meter with built-in Back Flow Preventor	All sizes	Actual Cost	Actual Cost
7				
8	Plant Capacity Charge	ERC	700.00	700.00
9				
10	Service Installation Charge	5/8" x 3/4"	1,000.00	1,000.00
11	(Per Connection)	All other sizes	Actual Cost	Actual Cost
12				
13				
14	Stand-alone Back Flow Preventor	All types	Actual Cost	Actual Cost
<b>There are no changes proposed in the above charges for Sunny Hills.</b>				

Sunny Hills Utility Company  
Docket No. 20220066-WS  
Historical Test Year Ending December 31, 2021

Schedule: E-11  
Page: 1 of 1  
Preparer: W T Rendell

Water [ X ] or Sewer [ X ]

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts by month by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Other	(5) Total
1					
2					
3			None		
4					
5					
6					
7					
8					
9					
10					
11					
12					
Total		0	0	0	0

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
Historical Test Year Ending December 31, 2021  
Water [ X ] or Sewer [ X ]

Schedule: E-12  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

---

Line  
No.

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**Not applicable; no industrial customers.**



Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021  
 Water [ X ] or Sewer [ ]  
 Customer Class: Residential  
 Meter Size: 5/8" X 3/4"

Schedule: E-14  
 Page: 1 of 8  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	0	1626	1,626	-	-	5,605	-	0.00%
2	1	816	2,442	816	816	4,789	5,605	3.41%
3	2	1041	3,483	2,082	2,898	3,748	10,394	12.11%
4	3	1053	4,536	3,159	6,057	2,695	14,142	25.31%
5	4	854	5,390	3,416	9,473	1,841	16,837	39.58%
6	5	585	5,975	2,925	12,398	1,256	18,678	51.80%
7	6	361	6,336	2,166	14,564	895	19,934	60.85%
8	7	304	6,640	2,128	16,692	591	20,829	69.74%
9	8	176	6,816	1,408	18,100	415	21,420	75.62%
10	9	116	6,932	1,044	19,144	299	21,835	79.98%
11	10	75	7,007	750	19,894	224	22,134	83.12%
12	11	51	7,058	561	20,455	173	22,358	85.46%
13	12	27	7,085	324	20,779	146	22,531	86.81%
14	13	25	7,110	325	21,104	121	22,677	88.17%
15	14	18	7,128	252	21,356	103	22,798	89.22%
16	15	19	7,147	285	21,641	84	22,901	90.42%
17	16	7	7,154	112	21,753	77	22,985	90.88%
18	17	11	7,165	187	21,940	66	23,062	91.66%
19	18	8	7,173	144	22,084	58	23,128	92.27%
20	19	5	7,178	95	22,179	53	23,186	92.66%
21	20	4	7,182	80	22,259	49	23,239	93.00%
22	21	2	7,184	42	22,301	47	23,288	93.17%
23	22	3	7,187	66	22,367	44	23,335	93.45%
24	23	5	7,192	115	22,482	39	23,379	93.93%
25	24	6	7,198	144	22,626	33	23,418	94.53%
26	25	5	7,203	125	22,751	28	23,451	95.05%
27	26	2	7,205	52	22,803	26	23,479	95.27%
28	27	2	7,207	54	22,857	24	23,505	95.50%
29	28	2	7,209	56	22,913	22	23,529	95.73%
30	29	2	7,211	58	22,971	20	23,551	95.97%
31	30	2	7,213	60	23,031	18	23,571	96.22%
32	32	2	7,215	64	23,095	16	23,607	96.49%
33	33	1	7,216	33	23,128	15	23,623	96.63%
34	34	2	7,218	68	23,196	13	23,638	96.91%
35	35	1	7,219	35	23,231	12	23,651	97.06%
36	36	1	7,220	36	23,267	11	23,663	97.21%
37	41	1	7,221	41	23,308	10	23,718	97.38%
38	42	1	7,222	42	23,350	9	23,728	97.56%
39	44	1	7,223	44	23,394	8	23,746	97.74%
40	45	1	7,224	45	23,439	7	23,754	97.93%
41	49	1	7,225	49	23,488	6	23,782	98.13%
42	50	1	7,226	50	23,538	5	23,788	98.34%
43	58	1	7,227	58	23,596	4	23,828	98.58%
44	75	1	7,228	75	23,671	3	23,896	98.90%
45	82	1	7,229	82	23,753	2	23,917	99.24%
46	83	1	7,230	83	23,836	1	23,919	99.59%
47	99	1	7,231	99	23,935	-	23,935	100.00%

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021  
 Water [ X ] or Sewer [ ]  
 Customer Class: Residential  
 Meter Size: 1"

Schedule: E-14  
 Page: 2 of 8  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)		Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	0	34	34	-	-	56	-	0.00%	
2	1	7	41	7	7	49	56	27.05%	
3	2	17	58	34	41	32	105	50.72%	
4	3	17	75	51	92	15	137	66.18%	
5	4	3	78	12	104	12	152	73.43%	
6	5	5	83	25	129	7	164	79.23%	
7	6	4	87	24	153	3	171	82.61%	
8	8	1	88	8	161	2	177	85.51%	
9	10	1	89	10	171	1	181	87.44%	
10	36	1	90	36	207	-	207	100.00%	

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021  
 Water [ X ] or Sewer [ ]  
 Customer Class: Residential  
 Meter Size: 1 1/2"

Schedule: E-14  
 Page: 3 of 8  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	0	1	1	-	-	1	-	0.00%
2	28	1	2	28	28	-	28	100.00%

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 5/8" X 3/4"

Schedule: E-14  
 Page: 4 of 8  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)		(8)
	Consumption Level (1)	Number of Bills (2)	Cumulative Bills (3)	Gallons Consumed (1) X (2) (4)	Cumulative Gallons (5)	Reversed Bills (6)	Consolidated Factor [(1)X(6)]+(5) (7)	Percentage of Total (8)		
1	0	56	56	-	-	35	-	0.00%		
2	1	25	81	25	25	10	35	24.27%		
3	2	1	82	2	27	9	45	26.21%		
4	3	1	83	3	30	8	54	29.13%		
5	4	3	86	12	42	5	62	40.78%		
6	7	1	87	7	49	4	77	47.57%		
7	11	1	88	11	60	3	93	58.25%		
8	13	2	90	26	86	1	99	83.50%		
9	17	1	91	17	103	-	103	100.00%		

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 3/4"

Schedule: E-14  
 Page: 5 of 8  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)		Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	0	5	5	-	-	8	-	0.00%	
	1	6	11	6	6	2	8	46.15%	
	2	1	12	2	8	1	10	61.54%	
	5	1	13	5	13	-	13	100.00%	

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 1"

Schedule: E-14  
 Page: 6 of 8  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level (1)	Number of Bills (2)	Cumulative Bills (3)	Gallons Consumed (1) X (2) (4)	Cumulative Gallons (5)	Reversed Bills (6)	Consolidated Factor [(1)X(6)]+(5) (7)	Percentage of Total (8)
1	0	16	16	-	-	49	-	0.00%
2	1	6	22	6	6	43	49	0.61%
3	2	2	24	4	10	41	92	1.01%
4	3	3	27	9	19	38	133	1.93%
5	5	4	31	20	39	34	209	3.95%
6	7	2	33	14	53	32	277	5.37%
7	8	7	40	56	109	25	309	11.04%
8	9	1	41	9	118	24	334	11.96%
9	10	2	43	20	138	22	358	13.98%
10	11	2	45	22	160	20	380	16.21%
11	14	1	46	14	174	19	440	17.63%
12	21	1	47	21	195	18	573	19.76%
13	24	1	48	24	219	17	627	22.19%
14	27	1	49	27	246	16	678	24.92%
15	29	1	50	29	275	15	710	27.86%
16	30	1	51	30	305	14	725	30.90%
17	31	2	53	62	367	12	739	37.18%
18	33	2	55	66	433	10	763	43.87%
19	34	1	56	34	467	9	773	47.32%
20	37	2	58	74	541	7	800	54.81%
21	40	1	59	40	581	6	821	58.87%
22	41	1	60	41	622	5	827	63.02%
23	43	1	61	43	665	4	837	67.38%
24	46	1	62	46	711	3	849	72.04%
25	49	1	63	49	760	2	858	77.00%
26	55	1	64	55	815	1	870	82.57%
27	172	1	65	172	987	-	987	100.00%

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 1 1/2"

Schedule: E-14  
 Page: 7 of 8  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	0	16	16	-	-	10	-	0.00%	
2	1	3	19	3	3	7	10	6.82%	
3	2	2	21	4	7	5	17	15.91%	
4	3	2	23	6	13	3	22	29.55%	
5	4	2	25	8	21	1	25	47.73%	
6	23	1	26	23	44	-	44	100.00%	

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 2"

Schedule: E-14  
 Page: 8 of 8  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	Gallons		(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Consumed (1) X (2)	Cumulative Gallons (5)	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	0	18	18	-	-	21	-	0.00%
2	1	7	25	7	7	14	21	2.25%
3	4	1	26	4	11	13	63	3.54%
4	9	1	27	9	20	12	128	6.43%
5	10	2	29	20	40	10	140	12.86%
6	11	1	30	11	51	9	150	16.40%
7	20	3	33	60	111	6	231	35.69%
8	30	5	38	150	261	1	291	83.92%
9	50	1	39	50	311	-	311	100.00%



	Test Year Adjusted	Source	BFC %	Usage %	BFC Amt	Usage Amt
<b>O &amp; M</b>						
601 Salaries & Wages - Employees	-	B-5	50%	50%	-	-
603 Salaries & Wages - Officers, Exec.	9,900	B-5	50%	50%	4,950	4,950
604 Employee Pensions & Benefits	-	B-5	50%	50%	-	-
610 Purchased Water	-	B-5	0%	100%	-	-
615 Purchased Power	14,677	B-5	0%	100%	-	14,677
616 Fuel for Purchased Power	-	B-5	0%	100%	-	-
618 Chemicals	1,355	B-5	0%	100%	-	1,355
620 Materials & Supplies	-	B-5	0%	100%	-	-
631 Contractual Services - Engineering	-	B-5	50%	50%	-	-
632 Contractual Services - Accounting	425	B-5	50%	50%	213	213
633 Contractual Services - Legal	150	B-5	50%	50%	75	75
634 Contractual Services - Mgmt. Fees	-	B-5	50%	50%	-	-
635 Contractual Services - Testing	660	B-5	50%	50%	330	330
636 Contractual Services - Other	256,549	B-5	50%	50%	128,275	128,275
641 Rental of Building/Real Prop.	-	B-5	100%	0%	-	-
642 Rental of Equipment	-	B-5	100%	0%	-	-
650 Transportation Expenses	-	B-5	50%	50%	-	-
656 Insurance - Vehicle	-	B-5	100%	0%	-	-
657 Insurance - General Liability	2,924	B-5	100%	0%	2,924	-
658 Insurance - Workman's Comp.	-	B-5	100%	0%	-	-
659 Insurance - Other	-	B-5	100%	0%	-	-
660 Advertising Expense	-	B-5	50%	50%	-	-
666 Reg. Comm. Exp. - Rate Case Amort.	1,509	B-5	50%	50%	755	755
667 Reg. Comm. Exp. - Rate Case Other	-	B-5	50%	50%	-	-
670 Bad Debt Expense	9,024	B-5, B-1	50%	50%	4,512	4,512
675 Miscellaneous Expense	2,862	B-5	50%	50%	1,431	1,431
<b>Total Water O&amp;M</b>	<b>300,036</b>	<b>Summed</b>			<b>143,464</b>	<b>156,572</b>
<b>Depreciation &amp; Amort</b>						
403 Depreciation (Used & Useful)	56,807	B-13	100%	0%	56,807	-
Less: Amort of CIAC	(9,332)	B-13	100%	0%	(9,332)	-
Amortization Acquis Adjustment	(18,059)	B-1	50%	50%	(9,030)	(9,030)
Amortization of Deferred Asset	7,029					
<b>Total Depr &amp; Amort</b>	<b>36,445</b>				<b>38,445</b>	<b>(9,030)</b>
<b>Taxes Other Than Income Tax</b>						
RAF	19,918	B-15	56%	44%	11,191	8,727
Payroll	-	B-15	100%	0%	-	-
Property	21,576	B-15	100%	0%	21,576	-
Other	-	B-15	100%	0%	-	-
<b>Total Taxes Other than ...</b>	<b>41,495</b>				<b>32,767</b>	<b>8,727</b>
<b>Income Tax</b>						
Fed, State	-	B-1	56%	44%	-	-
<b>Return On Investment</b>	<b>64,659</b>	<b>D-1</b>	<b>56%</b>	<b>44%</b>	<b>36,329</b>	<b>28,331</b>
<b>Total Revenue Requirement</b>	<b>442,635</b>	<b>B-1</b>			<b>251,006</b>	<b>184,600</b>
<b>Conservation Adjustment</b>	-		0%	100%	-	-
<b>Less: Misc Revenue</b>	<b>(5,275)</b>	<b>E-2w</b>	<b>100%</b>	<b>0%</b>	<b>(5,275)</b>	<b>-</b>
<b>Total Revenue for Rate Setting, Calc'd</b>	<b>437,360</b>		<b>56%</b>	<b>42%</b>	<b>245,730</b>	<b>184,600</b>
PSC override %BFC from Cover Sheet-->			<b>50%</b>			
<b>Total Revenue for Rate Setting Used Below</b>	<b>437,360</b>		<b>50%</b>	<b>50%</b>	<b>218,680</b>	<b>218,680</b>

This section calculates the proposed rates

Class/Meter Size	Units	Factor	WghtdUnits	Chg/WgtUn	BFC	Expected
<b>Total (Res, Gen Svc, Irr)</b>						
5/8" X 3/4"	7,026	1.00	7,026		27.99	196,658
3/4"	12	1.50	18		41.99	504
1"	142	2.50	355		69.98	9,937
1-1/2"	25	5.00	125		139.96	3,499
2"	36	8.00	288		223.94	8,062
3"	-	16.00	0		447.89	-
4"	-	25.00	0		699.82	-
6"	-	50.00	0		1,399.64	-
8"	-	80.00	0		2,239.43	-
10"	-	115.00	0		3,219.17	-
<b>Fire Protection (= 1/12 of Commercial)</b>		0.0833				
2"	-	0.67	0		18.66	-
3"	-	1.33	0		37.32	-
4"	-	2.08	0		58.32	-
6"	-	4.17	0		116.64	-
8"	-	6.67	0		186.62	-
10"	-	9.58	0		268.26	-
<b>Total BFC</b>	<b>7,241</b>		<b>7,812</b>		<b>27.993</b>	<b>218,660</b>

Calcs for STANDALONE rates w/o Repression, using PROPOSED rate block amounts

<b>Gallonge charge</b>					Usage Chg	Expected
Total Usage	25,419	1.00	25,419	8.603	8.60	218,603
Gen'l Svc only	1,308	1.00			8.60	11,249
Remainder to be recovered from Residential						207,431
<b>Residential Only</b>					Usage Chg	Expected
Block 1	20,070	1.00	20,070		7.73	155,141
Block 2	2,604	1.50	3,906		11.59	30,180
Block 3	1,437	2.00	2,874		15.45	22,202
<b>Irrigation</b>						
Block 1	-	1.00	0		7.73	-
Block 2	-	1.50	0		11.59	-
Block 3	-	2.00	0		15.45	-
Block 4	-	2.00	0		15.45	-
<b>Total Usage</b>	<b>24,111</b>		<b>26,850</b>	<b>7.726</b>		<b>207,523</b>
						<b>218,772</b>
						437,432
						5,275
						442,707

**PG 70 Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons**

**Florida Public Service Commission**

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021

Schedule: F-1  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why.

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-21	3,464,363	0	1,897,000	908,925	658,438	19.0%
2	Feb-21	3,061,007	0	2,084,000	374,900	602,107	19.7%
3	Mar-21	3,732,817	0	1,755,000	1,127,540	850,277	22.8%
4	Apr-21	3,410,500	0	1,936,000	1,028,910	445,590	13.1%
5	May-21	3,520,200	0	2,315,000	192,250	1,012,950	28.8%
6	Jun-21	3,265,900	0	2,540,000	111,850	614,050	18.8%
7	Jul-21	3,429,073	0	2,110,000	1,019,740	299,333	8.7%
8	Aug-21	3,450,300	0	2,197,000	1,976,245	(722,945)	-21.0%
9	Sep-21	3,440,700	0	2,110,000	1,164,542	166,158	4.8%
10	Oct-21	3,408,600	0	2,020,000	747,036	641,564	18.8%
11	Nov-21	3,399,700	0	2,388,000	857,650	154,050	4.5%
12	Dec-21	4,547,500	0	2,142,000	1,006,910	1,398,590	30.8%
13							
14	<b>TOTAL</b>	<b>42,130,660</b>	<b>0</b>	<b>25,494,000</b>	<b>10,516,498</b>	<b>6,120,162</b>	<b>14.5%</b>

**WTP In-house**

Other Uses:	Flushing/Maint	WWTP Usage	usage/hydrant	Water Leaks	Total
Jan-21	198,625	3,700	2,200	704,400	908,925
Feb-21	151,250	900	6,750	216,000	374,900
Mar-21	266,600	1,850	9,090	850,000	1,127,540
Apr-21	203,250	950	8,710	816,000	1,028,910
May-21	135,000	21,000	29,250	7,000	192,250
Jun-21	22,500	1,850	22,500	65,000	111,850
Jul-21	72,500	9,800	73,440	864,000	1,019,740
Aug-21	382,625	1,160	8,460	1,584,000	1,976,245
Sep-21	74,650	1,200	9,930	1,078,762	1,164,542
Oct-21	621,000	1,850	30,586	93,600	747,036
Nov-21	724,700	9,700	27,650	95,600	857,650
Dec-21	564,740	12,500	50,670	379,000	1,006,910

Excessive Unaccounted for water are undiscovered leaks and underestimates of repaired leaks. This is a extremely large area with miles of water mains installed in sand, leaks are difficult to find

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021

Schedule: F-3  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

Line No.	(1) Description	(2) Date	(3) GPD
1	Plant Capacity:		
2	Well #1		432,000
3	Well #4		504,000
4	Well #5		288,000
6	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
7	Firm Reliable Capacity - excluding largest well. (Rule 25-30.4325(6), Florida Administrative Code)		720,000
8	Maximum Day:	01/21/21	420,200
9	The single day with the highest pumpage rate for the test year. Explain, on a separate page,		Line Break
10	if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
11	Five-Day Max Year:	Day	
12	The five days with the highest pumpage rate from any one month in the test year.	1 03/07/21	228,550
13	Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	2 03/08/21	228,550
		3 03/18/21	154,300
		4 03/25/21	143,900
		5 03/29/21	241,650
			<u>199,390</u>
14	Average Daily Flow		115,426
15	Required Fire Flow		1,000
16	The standards will be those as set by the Insurance Service Organization or by a		
17	governmental agency ordinance. Provide documents to support this calculation.		

Sunny Hills Utility Company  
Docket No. 20220066-WS  
Historical Test Year Ending December 31, 2021

Schedule: F-5  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------

**WELLS - water treatment system**

	Storage	Multiple Wells	Max Day (GPD)	Growth Factor	Excess Unaccounted for Water (GPM)	Fire Flow (GPD)	Peak Demand for Systems with Storage (GPD)	Maximum Supply Well (GPD)	Total Well Capacity (GPD)	Firm Reliable Capacity for Systems Storage (GPM)	Wells U&U Calculated	Permanent Well U&U Used
1	Yes	Yes	420,200	0.97	19,021	120,000	509,142	720,000	1,224,000	720,000	70.71%	91.00%
2			(Sch F-3)	(F-8' line 10/F-8' line 5)	(Sch F-1)	(F-3 line 15 X120)	(3) X (4) - (5) + (6)	F-3 Line 7	(Sch F-3)	(Sch F-3)	(7) / (10)	
3												
4												
5												
6												
7												
8												
9												
10												

Water treatment plant used and useful calculated pursuant to Rule 25-30.4235, Florida Administrative Code for water treatment system with storages. Removal of largest well consistent with Rule 25-30.4325(6), FAC. Also, based on 16 hours of pumping with systems with storage pursuant to 25-30.4325(6)(b), FAC.

Water Treatment Plant found to be 91% used and useful in Order No. PSC-12-0102-FOF-WS, issued March 5, 2012.

**STORAGE**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Average 5 Max Day Demand	Reliable Storage	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
13	199,390	170,000	Yes	420,200	0.97	19,021	120,000	509,142	170,000	299.50%	100.00%
14	(Sch F-3)			(Sch F-3)	F-8' line 10/F-8' line 5	(Sch F-1)	(F-3 line 15 X120)	(4) x (5) - (6) + (7)		(8) / (9)	
15											
16											

Storage previously found 100% used and useful by Order No. PSC-12-0102-FOF-WU.

Recap Schedules: A-5,A-9,B-13

**PG 73** Used and Useful Calculations  
 Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021

Schedule: F-7  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical test year and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Line No.	(1) Test Year Connections	(2) Growth Factor	(3) Trended 2021 Cust	(4) Lots Fronting Mains	(5) U&U as Calculated	Permanent U&U Used
<b>Water</b>						
1	577.0	0.97	<u>560.0</u>	6,384	8.77%	10.00%
2		('F-8' line 10/'F-8' line 5)	(2) X (3)		(3) / (4)	
3						
4	<b>Water Distribution found to be 10% used and useful in Order No. PSC-12-0102-FOF-WS, issued March 5, 2012.</b>					
	Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14					

**PG 74** Margin Reserve Calculations - Water & Sewer

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021

Schedule: F-8  
 Page: 1 of 1  
 Preparer: W T Rende

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Linear regression analysis using average SFRs/ERCs for the last five years and trended for the five years beyond test period(s).

Line No.	(1) Year	(2) Average Connections	(3) Average SFRs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2017		568.0	562.4	
2	2018		557.5	559.3	
3	2019		549.5	556.1	
4	2020		549.0	553.0	
5	2021		556.5	549.8	
6	2022			546.7	-0.57%
7	2023			543.5	-0.58%
8	2024			540.4	-0.58%
9	2025			537.2	-0.58%
10	2026			534.1	-0.59%
					<u>5 yrs beyond 2021</u>
			X Coefficient(s)	-3.1500	

**Sunny Hills Utility Company**  
**Docket No. 20220066-WS**  
 Historical Test Year Ending December 31, 2021

Schedule: F-9  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2017	574	562	568.0	22,318	39.292	22,318	568.0	-2.09%
2	2018	562	553	557.5	23,214	41.639	23,214	557.5	-1.85%
3	2019	553	546	549.5	25,488	46.384	25,488	549.5	-1.43%
4	2020	546	552	549.0	25,817	47.026	25,817	549.0	-0.09%
5	Test Year	552	561	556.5	25,494	45.811	25,494	556.5	1.37%

Average Growth Through 5-Year Period (Col. 8)      -0.50%



Sunny Hills Utility Company  
 Docket No. 20220066-WS  
 Historical Test Year Ending December 31, 2021  
 Water [ X ] Sewer [ ]

Schedule: G-1  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Interim Rates
	% Increase-->		16.1%
<b>WATER</b>			
1	<b>Residential</b>		
2	5/8" X 3/4"	19.77	22.95
3	3/4"	29.66	34.43
4	1"	49.43	57.38
5	1-1/2"	98.85	114.75
6	2"	158.16	183.60
7	3"	316.32	367.20
8	4"	494.25	573.74
9	6"	988.50	1,147.49
10	8"	1,581.60	1,835.98
11	10"	2,251.70	2,613.86
12	<i>Gallonge Charge, per 1,000 gallons</i>		-
13	<i>0 - 6,000 gal.</i>	6.82	7.92
14	<i>6,001 - 12,000 gal.</i>	10.24	11.89
15	<i>Over 12,000 gal.</i>	13.63	15.82
16	<b>General Service</b>		
17	5/8" X 3/4"	19.77	22.95
18	3/4"	29.66	34.43
19	1"	49.43	57.38
20	1-1/2"	98.85	114.75
21	2"	158.16	183.60
22	3"	316.32	367.20
23	4"	494.25	573.74
24	6"	988.50	1,147.49
25	8"	1,581.60	1,835.98
26	10"	2,251.70	2,613.86
27	Gallonge charge	7.64	8.87
28			
29	<b>Irrigation</b>		
30	5/8" X 3/4"	19.77	22.95
31	3/4"	29.66	34.43
32	1"	49.43	57.38
33	1-1/2"	98.85	114.75
34	2"	158.16	183.60
35	3"	316.32	367.20
36	4"	494.25	573.74
37	<i>Gallonge Charge, per 1,000 gallons</i>		
38	<i>0 - 6,000 gal.</i>	6.82	7.92
39	<i>6,001 - 12,000 gal.</i>	10.24	11.89
40	<i>Over 12,000 gal.</i>	13.63	15.82
41			
42	<b>Fire Protection</b>		
43	2"	12.62	14.65
44	3"	25.23	29.29
45	4"	39.43	45.77
46	6"	78.85	91.53
47	8"	126.16	146.45
48	10"	181.34	210.51

Sunny Hills Utility Company  
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 Historical Test Year Ending December 31, 2021  
 Historical [ X ] Projected [ ]

Schedule: G-2  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a schedule of the rate base used for Interim Rates

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Adjusted Average Balance	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
<b>WATER</b>						
1	Utility Plant in Service	3,961,954	(2,156,891)	0	1,805,063	A-5
2	Utility Land & Land Rights	10,779		0	10,779	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(2,347,823)	1,244,518	0	(1,103,305)	A-9
5	Less: CIAC	(725,308)	381,292	0	(344,015)	A-12
6	Accumulated Amortization of CIAC	336,263	(183,509)	0	152,754	A-14
7	Acquisition Adjustments	(1,538,571)	839,646	0	(698,925)	A-1
8	Less: Accum. Amort. of Acq. Adjustments	1,148,084	(608,568)	0	539,515	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	37,282		0	37,282	A-1
11	Total Rate Base	882,659	(483,512)	0	399,148	

Adjustments from Last Rate Case are reflected in col (2)

Sunny Hills Utility Company  
 Docket No. 20220066-WS  
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 Historical [ X ] Projected [ ]  
 Water [ X ] Sewer [ ]

Schedule: G-3  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
1	USED & USEFUL ADJUSTMENTS TO TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	(2,156,891)	#REF!
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	1,244,518	#REF!
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
10			
11	Contributions in Aid of Construction	381,292	
12	Accum Amort. Contributions in Aid of Construction	(183,509)	
13			
14	Acquisition Adjustment	839,646	
15	See Schedule A-7		
16	Accumulated Amort - Acqu Adjust	(608,568)	
17	See Schedule A-7		
18	Total Rate Base Adjustments	<u>(483,512)</u>	<u>#REF!</u> #REF!

Sunny Hills Utility Company

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Historical Test Year Ending December 31, 2021

Historical [ X ] Projected [ ]

Water [ X ] Sewer [ ]

Schedule: G-4

Page: 1 of 1

Preparer: W T Rendell

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	% Increase	Supporting Schedules	
<b>Water</b>								
1 Water Sales Revenues	344,137	0	344,137	55,350	399,488	16.08%	E-2w	
2 Other Revenues	5,275	0	5,275	0	5,275		E-2w	
3 OPERATING REVENUES	<u>351,891</u>	<u>0</u>	<u>351,891</u>	<u>52,871</u>	<u>404,763</u>			
4 Operation & Maintenance	298,258	0	298,258	0	298,258		B-1	
5 Depreciation, net of CIAC Amort.	47,475	0	47,475		47,475		B-1	
6 Amortization Acquisition Adjustmen	(18,059)	0	(18,059)		(18,059)		B-1	
7 Amortization Deferred Assets	7,029	0	7,029		7,029			
8 Taxes Other Than Income	37,411	0	37,411	2,379	39,791		B-1	
9 Provision for Income Taxes	0	0	0	0	0		B-1	
10 OPERATING EXPENSES	<u>372,115</u>	<u>0</u>	<u>372,115</u>	<u>2,379</u>	<u>374,494</u>			
11 NET OPERATING INCOME	<u>(20,223)</u>	<u>0</u>	<u>(20,223)</u>	<u>50,492</u>	<u>30,269</u>			
12 RATE BASE	<u>399,148</u>		<u>399,148</u>		<u>399,148</u>		A-1	
13 RATE OF RETURN	<u>-5.07%</u>		<u>-5.07%</u>		<u>7.58%</u>			

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Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	0
2			
3	Property Taxes for Interim Rate purposes	0	0
4			
5			
6	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS		
7			
8	NET OPERATING REVENUE		
9	Required Revenue Adjustment	<u>52,871</u>	<u>#REF!</u>
10			
11	OPERATIONS & MAINTENANCE		
12	Impact of Revenue Increase on Bad Debt Expense	<u>0</u>	<u>#REF!</u>
13			
14	TAXES OTHER THAN INCOME TAX		
15	RAF on Revenue Adjustment @ 4.50%	<u>2,379</u>	<u>#REF!</u>
16			

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Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
1	Long-Term Debt	0	0.00%	0.00%	0.00%		D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%		D-2
4	Common Stock	388,259	97.27%	7.74%	7.53%		D-2
5	Customer Deposits	10,889	2.73%	2.00%	0.05%		D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%		D-2
7							
8	Total	<u>399,148</u>	<u>100.00%</u>		<u>7.58%</u>		

Note: Common stock cost rate established at low limit of equity return range (1% below last rate case award)