

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

SUNNY HILLS UTILITY COMPANY

Exact Legal Name of Respondent

*WS9144*

Certificate Number(s)

501-W & 435-S

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2022

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# **EXECUTIVE SUMMARY**

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

**YEAR OF REPORT**  
December 31, 2022

**CERTIFICATION OF ANNUAL REPORT**

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

YES NO

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

YES NO

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

YES NO

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified			
1.	2.	3.	4.
X	X	X	X

X	X	X	X
---	---	---	---



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



(Signature of Chief Financial Officer of the utility) \*

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

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

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2022

SUNNY HILLS UTILITY COMPANY

County: Washington

(Exact Name of Utility)

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

4939 Cross Bayou Blvd.

New Port Richey, FL 34652

Telephone: (727) 848-8292

E Mail Address: trendell@uswatercorp.net

WEB Site: www.mywaterservice.com

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

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

Troy Rendell

Vice President - Investor Owned Utilities

Telephone: (727) 848-8292

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

4939 Cross Bayou Blvd.

New Port Richey, FL 34652

Telephone: (727) 848-8292

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

Larry C. Scalles, CPA, PA

5320 Main St.

New Port Richey, FL 34652

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

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

Individual Partnership Sub S Corporation 1120 Corporation

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

	Name	Percent Ownership
1.	Gary Deremer	51%
2.	Cecil Delcher	49%
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
--

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Troy Rendell	Vice President Invest Owned Util	U.S. Water Services Corporation, Inc.	All Matters
Gary Deremer	President	U.S. Water Services Corporation, Inc.	General Business
Joseph Gabay	Accounting Manager	U.S. Water Services Corporation, Inc.	Accounting / RAFs
Sharon Purviance	Utility Manager	U.S. Water Services Corporation, Inc.	Operations

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

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

**YEAR OF REPORT**

December 31, 2022

### COMPANY PROFILE

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

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

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

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

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



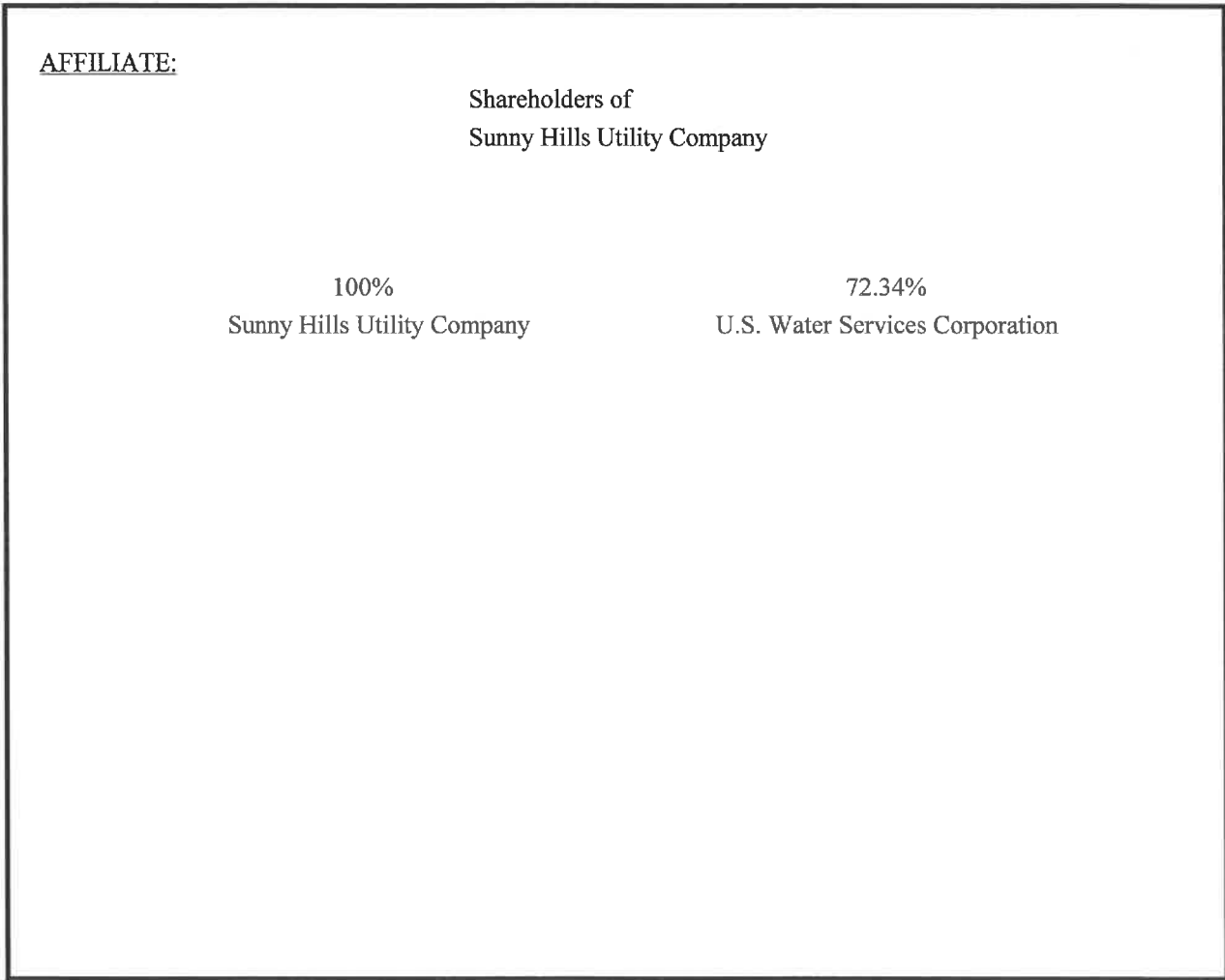
UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/22

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).



UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Gary Deremer	President	8%	\$ 12,700

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Gary Deremer	President	1 - Annual	\$ 0

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

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

<b>NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)</b>	<b>IDENTIFICATION OF SERVICE OR PRODUCT (b)</b>	<b>AMOUNT (c)</b>	<b>NAME AND ADDRESS OF AFFILIATED ENTITY (d)</b>
Gary Deremer	Contracted Services	\$ See E10(a)	U.S. Water Services Corporation

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





**UTILITY NAME: SUNNY HILLS UTILITY COMPANY**

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
  - management, legal and accounting services
  - material and supplies furnished
  - computer services
  - leasing of structures, land, and equipment
  - engineering & construction services
  - rental transactions
  - repairing and servicing of equipment
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
U.S. Water Services Corporation	Operations/Management Maint/Cust Service Financial	1/1/2022 Monthly	P	\$
		Water		\$ 266,035
		Wastewater		\$ 80,265

**UTILITY NAME: SUNNY HILLS UTILITY COMPANY**

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

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets					
<p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:                      -purchase, sale or transfer of equipment                      -purchase, sale or transfer of land and structures                      -purchase, sale or transfer of securities                      -noncash transfers of assets                      -noncash dividends other than stock dividends                      -write-off of bad debts or loans</p>	<p>3. The columnar instructions follow:                      (a) Enter name of related party or company.                      (b) Describe briefly the type of assets purchased, sold or transferred.                      (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".                      (d) Enter the net book value for each item reported.                      (e) Enter the net profit or loss for each item reported. (column (c) - column (d))                      (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.</p>				
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEM (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
NONE	NONE	\$ _____	\$ _____	\$ _____	\$ _____

# **FINANCIAL SECTION**



UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 4,946,335	\$ 5,027,878
108-110	Less: Accumulated Depreciation and Amortization	F-8	(3,141,599)	(3,239,824)
Net Plant			\$ 1,804,736	\$ 1,788,054
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(390,487)	(353,854)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 1,414,248	\$ 1,434,200
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10	0	0
124	Utility Investments	F-10	0	0
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10	0	0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 186,482	\$ 304,234
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	68,111	57,308
145	Accounts Receivable from Associated Companies	F-12	0	
146	Notes Receivable from Associated Companies	F-12	0	
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		2,362	2,736
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12		0
Total Current and Accrued Assets			\$ 256,955	\$ 364,279

\* Not Applicable for Class B Utilities

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
--

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	12,007	8,405
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		\$ 12,007	\$ 8,405
	TOTAL ASSETS AND OTHER DEBITS		\$ 1,683,210	\$ 1,806,884

\* Not Applicable for Class B Utilities

<p><b>NOTES TO THE BALANCE SHEET</b></p> <p>The space below is provided for important notes regarding the balance sheet</p>
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UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 62,200	\$ 62,200
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		566,510	566,510
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	486,877	441,556
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 1,115,587	\$ 1,070,266
LONG TERM DEBT				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17	0	0
Total Long Term Debt			\$ 0	\$ 0
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		13,750	33,939
232	Notes Payable	F-18	0	
233	Accounts Payable to Associated Companies	F-18	0	
234	Notes Payable to Associated Companies	F-18	0	
235	Customer Deposits		33,388	30,177
236	Accrued Taxes	W/S-3	0	0
237	Accrued Interest	F-19	0	
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	124,978	134,219
Total Current & Accrued Liabilities			\$ 172,116	\$ 198,335

\* Not Applicable for Class B Utilities

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 744,777	\$ 906,427
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	349,270	368,144
Total Net CIAC			\$ 395,507	\$ 538,283
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 1,683,210	\$ 1,806,884

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
--

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 464,838	\$ 482,369
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	2,479	12,643
Net Operating Revenues			\$ 462,359	\$ 469,726
401	Operating Expenses	F-3(b)	\$ 389,464	\$ 413,054
403	Depreciation Expense:	F-3(b)	\$ 108,658	\$ 104,103
	Less: Amortization of CIAC	F-22	18,658	(18,874)
Net Depreciation Expense			\$ 90,000	\$ 85,229
406	Amortization of Utility Plant Acquisition Adjustm	F-3(b)	(54,261)	(36,633)
407	Amortization Expense (Other than CIAC)	F-3(b)	7,480	7,364
408	Taxes Other Than Income	W/S-3	43,529	43,628
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.1	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Period	W/S-3	0	0
412.1	Investment Tax Credits Restored to Operating Inc	W/S-3	0	0
Utility Operating Expenses			\$ 476,210	\$ 512,641
Net Utility Operating Income			\$ (13,852)	\$ (42,915)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	2,479	
413	Income From Utility Plant Leased to Others		0	0
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (11,373)	\$ (42,915)

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSI

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

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 361,368 12,643	\$ 121,001 0	\$ _____
\$ 348,725	\$ 121,001	\$ 0
\$ 314,787	\$ 98,267	\$ _____
95,107 (18,752)	8,996 (122)	_____
\$ 76,355	\$ 8,874	\$ 0
(36,633) 7,167 35,830 0 0 0 0 0 0 0	0 196 7,798 0 0 0 0 0 0 0	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
\$ 397,506	\$ 115,135	\$ 0
\$ (48,781)	\$ 5,865	\$ 0
12,643 0 0 0	0 0 0 0	_____ _____ _____ _____
\$ (36,138)	\$ 5,865	\$ 0

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

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
--

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (11,373)	\$ (42,915)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ 508
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 0	\$ 508
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			\$ (11,373)	\$ (43,423)

Explain Extraordinary Income:

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UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b>
December 31, 2022
<b>REVISED</b>

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 4,214,248	\$ 813,630
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>(2,477,059)</u>	<u>(753,643)</u>
110	Accumulated Amortization	F-8	<u>(4,578)</u>	<u>(4,544)</u>
271	Contributions in Aid of Construction	F-22	<u>(895,670)</u>	<u>(10,757)</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>836,941</u>	\$ <u>44,687</u>
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	364,302	3,842
Subtotal			\$ <u>1,201,243</u>	\$ <u>48,529</u>
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	<u>(1,538,571)</u>	<u>(106,865)</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>1,184,717</u>	<u>106,865</u>
	Working Capital Allowance (3)		<u>39,348</u>	<u>12,283</u>
	Other (Specify):			
	_____			
	_____			
	_____			
RATE BASE			\$ <u>886,737</u>	\$ <u>60,812</u>
NET UTILITY OPERATING INCOME			\$ <u>(48,781)</u>	\$ <u>5,865</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>-5.50%</u>	<u>9.65%</u>

**NOTES :**

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



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

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 1,070,266	97.26%	7.89%	7.67%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	30,177	2.74%	2.00%	0.05%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	<b>\$ 1,100,443</b>	<b>100.00%</b>		<b>7.73%</b>

- (1) If the utility's capital structure is not used, explain which capital structure is used.  
\_\_\_\_\_
- (2) Should equal amounts on Schedule F-6, Column (g).
- (3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.  
Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity: <u>6.10% + (1.74 / Equity Ratio)</u>
Commission order approving Return on Equity: <u>PSC-2022-0208-PAA-WS</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate: _____
Commission order approving AFUDC rate: _____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**UTILITY NAME:** SUNNY HILLS UTILITY COMPANY

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

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ 1,070,266	\$	\$	\$	\$	\$ 1,070,266
Preferred Stock						0
Long Term Debt	0					0
Customer Deposits	30,177					30,177
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
<b>Total</b>	<b>\$ 1,100,443</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,100,443</b>

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

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UTILITY NAME: SUNNY HILLS UTILITY COMPANY

**YEAR OF REPORT**  
December 31, 2022

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 4,069,654	\$ 813,630	\$ _____	\$ 4,883,284
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	144,594	_____	_____	144,594
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	_____	_____	_____	0
106	Completed Construction Not Classified	_____	_____	_____	0
	<b>Total Utility Plant</b>	<b>\$ 4,214,248</b>	<b>\$ 813,630</b>	<b>\$ 0</b>	<b>\$ 5,027,878</b>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ (1,538,571)	\$ (106,865)	\$ _____	\$ (1,645,436)
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Plant Acquisition Adjustments</b>	<b>\$ (1,538,571)</b>	<b>\$ (106,865)</b>	<b>\$ 0</b>	<b>\$ (1,645,436)</b>
115	Accumulated Amortization	\$ 1,184,717	\$ 106,865	\$ _____	\$ 1,291,582
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Accumulated Amortization</b>	<b>\$ 1,184,717</b>	<b>\$ 106,865</b>	<b>\$ 0</b>	<b>\$ 1,291,582</b>
	<b>Net Acquisition Adjustments</b>	<b>\$ (353,854)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (353,854)</b>

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b>
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**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 2,397,081	\$ 744,647	\$	\$ 3,141,728
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 95,107	\$ 8,996	\$	\$ 104,103
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 95,107	\$ 8,996	\$ 0	\$ 104,103
Debits during year:				
Book cost of plant retired	15,129			15,129
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 15,129	\$ 0	\$ 0	\$ 15,129
Balance end of year	\$ 2,477,059	\$ 753,643	\$ 0	\$ 3,230,702
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$ 4,440	\$ 4,348	\$	\$ 8,787
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ 138	\$ 196	\$	\$ 334
Other Accounts (specify):				0
WUP Amortization				0
Total credits	\$ 138	\$ 196	\$ 0	\$ 334
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 4,578	\$ 4,544	\$ 0	\$ 9,122

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

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Sunny Hills Rate Case	\$ _____	666	\$ _____ 73
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____ 0		\$ _____ 73

**NONUTILITY PROPERTY (ACCOUNT 121)**

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

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0

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

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): NONE	\$ _____
_____	_____
Total Special Deposits	\$ _____ 0
OTHER SPECIAL DEPOSITS (Account 133):	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ _____ 0

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

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

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

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water & Wastewater	\$ 30,859
Other	
Total Customer Accounts Receivable	\$ 30,859
OTHER ACCOUNTS RECEIVABLE ( Account 142):	
Unbilled Revenue	\$ 28,411
Total Other Accounts Receivable	\$ 28,411
NOTES RECEIVABLE (Account 144 ):	
	\$
Total Notes Receivable	\$ 0
Total Accounts and Notes Receivable	\$ 59,270
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)	
Balance first of year	\$
Add: Provision for uncollectibles for current year	\$ (1,962)
Collection of accounts previously written off	
Utility Accounts	
Others	
Total Additions	\$ (1,962)
Deduct accounts written off during year:	
Utility Accounts	
Others	
Total accounts written off	\$ 0
Balance end of year	\$ (1,962)
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$ 57,308</b>





UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
None	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Debt Discount and Expense</b>	<b>\$ _____ 0</b>	<b>\$ _____ 0</b>
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Premium on Debt</b>	<b>\$ _____ 0</b>	<b>\$ _____ 0</b>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
None	\$ _____
_____	_____
_____	_____
<b>Total Extraordinary Property Losses</b>	<b>\$ _____ 0</b>

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
186.1 · Rate Case Expense	\$ 73	\$ 3,427
<b>Total Deferred Rate Case Expense</b>	\$ <u>73</u>	\$ <u>3,427</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
186.2 · Amortize Hydro Tank	4,400	2,567
186.3 · Amort Hurricane Michael	2,630	2,411
<b>Total Other Deferred Debits</b>	\$ <u>7,029</u>	\$ <u>4,978</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
	\$ _____	\$ _____
<b>Total Regulatory Assets</b>	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>7,102</u>	\$ <u>8,405</u>

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	%	\$ _____
Shares authorized		1,000
Shares issued and outstanding		1,000
Total par value of stock issued	%	\$ 62,200
Dividends declared per share for year	%	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	%	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%	\$ _____
Dividends declared per share for year	%	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

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

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

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 472,336
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____ _____	\$ _____ _____
	Total Credits:	\$ 0
	Debits: _____ _____	\$ _____ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (30,780)
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____ _____
438	Common Stock Dividends Declared _____	_____ _____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ 441,556
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ <u>441,556</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ 0
Total	\$ 0

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

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

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

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): NONE	%		\$ 0
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ 0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	%		\$ 0
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ 0

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ 0
Total	\$ 0

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					\$ _____
Total Account 237.1	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ _____		\$ _____ 508	\$ _____ 508	\$ _____
Total Account 237.2	\$ _____ 0		\$ _____ 508	\$ _____ 508	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ _____ 508	\$ _____ 508	\$ _____ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____ 508		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ _____ 508		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

**YEAR OF REPORT**  
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**UTILITY NAME: SUNNY HILLS UTILITY COMPANY**

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
241.5 · Regulatory Assessment Fees	\$ 14,220
241.6 · Officer Salaries	120,000
Total Miscellaneous Current and Accrued Liabilities	\$ 134,219

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (c)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$				\$ 0
NONE					0
					0
					0
					0
Total	\$ 0			\$ 0	\$ 0

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



UTILITY NAME: SUNNY HILLS UTILITY COMPANY

<b>YEAR OF REPORT</b> December 31, 2022
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
None	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
None	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER	
			THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>(734,020)</u>	\$ <u>(10,757)</u>	\$ _____	\$ <u>(744,777)</u>
Add credits during year:	\$ <u>(161,650)</u>	\$ _____ 0	\$ _____	\$ <u>(161,650)</u>
Less debit charged during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Total Contribution In Aid of Construction	\$ <u>(895,670)</u>	\$ <u>(10,757)</u>	\$ _____ 0	\$ <u>(906,427)</u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER	
			THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>345,550</u>	\$ <u>3,720</u>	\$ _____	\$ <u>349,270</u>
Debits during the year:	\$ <u>18,752</u>	\$ <u>122</u>	\$ _____	\$ <u>18,874</u>
Credits during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>364,302</u>	\$ <u>3,842</u>	\$ _____ 0	\$ <u>368,144</u>

UTILITY NAME: SUNNY HILLS UTILITY COMPANY

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

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.		
2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.		
DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (42,915)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u>(42,915)</u>
Computation of tax :  <p align="center">N/A</p>		

**WATER  
OPERATION  
SECTION**



UTILITY NAME: Sunny Hills Utility Company

SYSTEM NAME / COUNTY : Washington

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 4,069,654
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>2,477,059</u>
110	Accumulated Amortization	F-8	<u>4,578</u>
271	Contributions in Aid of Construction	W-7	<u>895,670</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>692,347</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 364,302
Subtotal			\$ <u>1,056,649</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	<u>(1,538,571)</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>1,184,717</u>
	Working Capital Allowance (3)		<u>39,348</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>742,143</u>
WATER OPERATING INCOME		W-3	\$ <u>(85,303)</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u><u>-11.49%</u></u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.  
(2) Include only those Acquisition Adjustments that have been approved by the Commission.  
(3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 361,368
469	Less: Guaranteed Revenue and AFPI	W-9	12,643
	Net Operating Revenues		\$ 348,725
401	Operating Expenses	W-10(a)	\$ 314,787
403	Depreciation Expense	W-6(a)	95,107
	Less: Amortization of CIAC	W-8(a)	18,752
	Net Depreciation Expense		\$ 76,355
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	7,057
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		16,262
408.11	Property Taxes		19,568
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 35,830
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 434,028
	Utility Operating Income		\$ (85,303)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 12,643
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (72,660)

<b>YEAR OF REPORT</b> December 31, 2022
--

UTILITY NAME: Sunny Hills Utility Company

SYSTEM NAME / COUNTY : Washington

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 406	\$	\$	\$ 406
302	Franchises	5,112			5,112
303	Land and Land Rights	10,779			10,779
304	Structures and Improvements	65,940			65,940
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	179,493			179,493
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	16,135			16,135
310	Power Generation Equipment	187,361			187,361
311	Pumping Equipment	187,636	8,877	(6,658)	189,855
320	Water Treatment Equipment	18,963			18,963
330	Distribution Reservoirs and Standpipes	546,500			546,500
331	Transmission and Distribution Mains	2,365,100	19,820		2,384,920
333	Services	101,250	58,092		159,343
334	Meters and Meter Installations	168,260	15,508	(8,471)	175,297
335	Hydrants	58,487			58,487
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	131			131
340	Office Furniture and Equipment	14,859			14,859
341	Transportation Equipment				0
342	Stores Equipment	194			194
343	Tools, Shop and Garage Equipment	2,959			2,959
344	Laboratory Equipment	3,187			3,187
345	Power Operated Equipment	663			663
346	Communication Equipment	11,548			11,548
347	Miscellaneous Equipment	7,851			7,851
348	Other Tangible Plant	29,671			29,671
<b>TOTAL WATER PLANT</b>		<b>\$ 3,982,486</b>	<b>\$ 102,297</b>	<b>\$ (15,129)</b>	<b>\$ 4,069,654</b>

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

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



YEAR OF REPORT  
December 31, 2022

Sunny Hills Utility Company

Washington

UTILITY NAME:

SYSTEM NAME / COUNTY :

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 406	\$ 406				
302	Franchises	5,112	5,112				
303	Land and Land Rights	10,779		10,779			
304	Structures and Improvements	65,940			65,940		
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	179,493		179,493			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	16,135		16,135			
310	Power Generation Equipment	187,361		187,361			
311	Pumping Equipment	189,855		189,855			
320	Water Treatment Equipment	18,963			18,963		
330	Distribution Reservoirs and Standpipes	546,500				546,500	
331	Transmission and Distribution Mains	2,384,920				2,384,920	
333	Services	159,343				159,343	
334	Meters and Meter Installations	175,297				175,297	
335	Hydrants	58,487				58,487	
336	Backflow Prevention Devices	0				0	
339	Other Plant Miscellaneous Equipment	131				131	
340	Office Furniture and Equipment	14,859					14,859
341	Transportation Equipment	0					0
342	Stores Equipment	194					194
343	Tools, Shop and Garage Equipment	2,959					2,959
344	Laboratory Equipment	3,187					3,187
345	Power Operated Equipment	663					663
346	Communication Equipment	11,548					11,548
347	Miscellaneous Equipment	7,851					7,851
348	Other Tangible Plant	29,671					29,671
	TOTAL WATER PLANT	\$ 4,069,654	\$ 5,518	\$ 583,623	\$ 84,904	\$ 3,324,677	\$ 70,932

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment			
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME:

Sunny Hills Utility Company

YEAR OF REPORT  
December 31, 2022

SYSTEM NAME / COUNTY :

Washington

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 8,086	2,061		\$ 2,061
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	90,868	5,983		5,983
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	7,044	461		461
310	Power Generation Equipment	187,361	604		604
311	Pumping Equipment	187,636	3,164		3,164
320	Water Treatment Equipment	5,034	862		862
330	Distribution Reservoirs and Standpipes	319,338	14,770		14,770
331	Transmission and Distribution Mains	1,384,201	55,316		55,316
333	Services	67,109	3,004		3,004
334	Meters and Meter Installations	46,394	8,561		8,561
335	Hydrants	16,368	1,300		1,300
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	(357)	7		7
340	Office Furniture and Equipment	14,859	(0)		(0)
341	Transportation Equipment	7,067	(1,003)		(1,003)
342	Stores Equipment	194	0		0
343	Tools, Shop and Garage Equipment	2,959	0		0
344	Laboratory Equipment	3,187	0		0
345	Power Operated Equipment	663	0		0
346	Communication Equipment	11,548	0		0
347	Miscellaneous Equipment	7,851	0		0
348	Other Tangible Plant	29,671	17		17
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 2,397,081</b>	<b>95,107</b>	<b>0</b>	<b>95,107</b>

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

W-6(a)  
GROUP

UTILITY NAME:

Sunny Hills Utility Company

YEAR OF REPORT  
December 31, 2022

SYSTEM NAME / COUNTY :

Washington

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 10,146
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	96,851
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	7,505
310	Power Generation Equipment				0	187,965
311	Pumping Equipment				0	190,800
320	Water Treatment Equipment	6,658			6,658	(762)
330	Distribution Reservoirs and Standpipes				0	334,108
331	Transmission and Distribution Mains				0	1,439,517
333	Services				0	70,113
334	Meters and Meter Installations	8,471			8,471	46,484
335	Hydrants				0	17,668
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	(350)
340	Office Furniture and Equipment				0	14,859
341	Transportation Equipment				0	6,064
342	Stores Equipment				0	194
343	Tools, Shop and Garage Equipment				0	2,959
344	Laboratory Equipment				0	3,187
345	Power Operated Equipment				0	663
346	Communication Equipment				0	11,548
347	Miscellaneous Equipment				0	7,851
348	Other Tangible Plant				0	29,688
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 2,477,059

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

Use ( ) to denote reversal entries.

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>734,020</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>161,650</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>161,650</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>895,670</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

Reversal from 2021 of hydrant meter deposit erroneously booked to CIAC

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UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**WATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Installation	61	210	\$ 12,810
Administration & Engineering Charge	49	366	17,934
Main Extension Charge	61	446	27,206
Plant Capacity Charge	61	700	42,700
Service Installation	61	1,000	61,000
			0
			0
			0
Total Credits			\$ 161,650

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 345,550
Debits during the year:	
Accruals charged to Account 272	\$ 18,752
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 18,752
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 364,302

UTILITY NAME: Sunny Hills Utility Company

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : Washington

**WATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	561	584	312,712
461.2	Sales to Commercial Customers	18	20	31,316
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		579	604	\$ 344,028
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		579	604	\$ 344,028
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ 12,643
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			4,697
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 17,340
Total Water Operating Revenues				\$ 361,368

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



UTILITY NAME: Sunny Hills Utility Company

YEAR OF REPORT December 31, 2022
-------------------------------------

SYSTEM NAME / COUNTY : Washington

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	9,900		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	20,446	20,446	
616	Fuel for Power Production	0		
618	Chemicals	2,091	2,091	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	238		
633	Contractual Services - Legal	150		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	540	540	
636	Contractual Services - Other	266,035	2,592	
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	3,069		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	73		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	7,219		
675	Miscellaneous Expenses	5,027		
Total Water Utility Expenses		\$ 314,787	\$ 25,669	\$ 0

W-10(a)

GROUP \_\_\_\_\_

UTILITY NAME: Sunny Hills Utility Company

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : Washington

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
					9,900
					238
					150
87,974	10,945		105,058	13,571	45,894
					3,069
					73
				7,219	
					5,027
\$ 87,974	\$ 10,945	\$ 0	\$ 105,058	\$ 20,790	\$ 64,351

W-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		4,072	1,323	2,749	1,925
February		2,937	135	2,802	1,920
March		3,548	723	2,824	1,827
April		3,879	961	2,918	1,948
May		4,164	814	3,350	2,140
June		5,434	808	4,626	2,567
July		5,134	1,275	3,859	2,086
August		7,887	3,404	4,483	2,052
September		5,477	1,583	3,894	1,880
October		5,442	2,174	3,268	2,458
November		4,466	1,075	3,391	2,230
December		4,290	378	3,912	2,127
Total for Year	0	56,729	14,652	42,077	25,160

If water is purchased for resale, indicate the following:  
 Vendor \_\_\_\_\_  
 Point of delivery \_\_\_\_\_

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

**SOURCE OF SUPPLY**

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

UTILITY NAME: Sunny Hills Utility Company

YEAR OF REPORT  
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SYSTEM NAME / COUNTY : Washington

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

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

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential & Commercial		1.0		
5/8"	Displacement	1.0	592	592
3/4"	Displacement	1.5	1	2
1"	Displacement	2.5	11	28
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				655

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

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

Use one of the following methods:

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

ERC Calculation:
------------------

UTILITY NAME: Sunny Hills Utility Company

YEAR OF REPORT  
December 31, 2022

SYSTEM NAME / COUNTY : Washington

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERCs * the system can efficiently serve.	<u>663</u>
2. Maximum number of ERCs * which can be served.	<u>663</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>611</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>663</u>
5. Estimated annual increase in ERCs *.	<u>None</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes</u> <u>700 GPM</u>
7. Attach a description of the fire fighting facilities.	
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system: <u>Addition of iron removal filter at Well - 2022</u>	
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system <b>does not</b> meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>167-0647</u>
12. Water Management District Consumptive Use Permit #	<u>19842730</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

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

**WASTEWATER  
OPERATION  
SECTION**





UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 813,630
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	753,643
110	Accumulated Amortization	F-8	4,544
271	Contributions in Aid of Construction	S-7	10,757
252	Advances for Construction	F-20	
Subtotal			\$ 44,686
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 3,842
Subtotal			\$ 48,528
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(106,865)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	106,865
	Working Capital Allowance (3)		12,283
	Other (Specify):		
WASTEWATER RATE BASE			\$ 60,812
WASTEWATER OPERATING INCOME		S-3	\$ 5,865
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			9.65%

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

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 121,001
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 121,001
401	Operating Expenses	S-10(a)	\$ 98,267
403	Depreciation Expense	S-6(a)	8,996
	Less: Amortization of CIAC	S-8(a)	122
Net Depreciation Expense			\$ 8,874
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	196
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		5,445
408.11	Property Taxes		2,353
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 7,798
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 115,135
Utility Operating Income			\$ 5,865
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 5,865

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 2,433	\$	\$	\$ 2,433
352	Franchises	3,990			3,990
353	Land and Land Rights	4,483			4,483
354	Structures and Improvements	15,770			15,770
355	Power Generation Equipment	45,616			45,616
360	Collection Sewers - Force	13,078			13,078
361	Collection Sewers - Gravity	280,152			280,152
362	Special Collecting Structures	0			0
363	Services to Customers	53,006			53,006
364	Flow Measuring Devices	10,056			10,056
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	14,429			14,429
371	Pumping Equipment	76,495			76,495
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	146,836			146,836
381	Plant Sewers	6,726			6,726
382	Outfall Sewer Lines	1,619			1,619
389	Other Plant Miscellaneous Equipment	625			625
390	Office Furniture and Equipment	6,441			6,441
391	Transportation Equipment	0			0
392	Stores Equipment	81			81
393	Tools, Shop and Garage Equipment	1,624			1,624
394	Laboratory Equipment	1,333			1,333
395	Power Operated Equipment	277			277
396	Communication Equipment	4,832			4,832
397	Miscellaneous Equipment	3,285			3,285
398	Other Tangible Plant	120,444			120,444
<b>Total Wastewater Plant</b>		<b>\$ 813,630</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 813,630</b>

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

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

YEAR OF REPORT  
December 31, 2022

UTILITY NAME: Sunny Hills Utility Company

SYSTEM NAME / COUNTY : Washington

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 2,433						
352	Franchises	3,990						
353	Land and Land Rights				4,483			
354	Structures and Improvements				15,770			
355	Power Generation Equipment				45,616			
360	Collection Sewers - Force		13,078					
361	Collection Sewers - Gravity		280,152					
362	Special Collecting Structures		0					
363	Services to Customers		53,006					
364	Flow Measuring Devices		10,056					
365	Flow Measuring Installations		0					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			14,429				
371	Pumping Equipment			76,495				
374	Reuse Distribution Reservoirs			0				
375	Reuse Transmission and Distribution System			0				
380	Treatment and Disposal Equipment				146,836			
381	Plant Sewers				6,726			
382	Outfall Sewer Lines				1,619			
389	Other Plant Miscellaneous Equipment				625			6,441
390	Office Furniture and Equipment							0
391	Transportation Equipment							81
392	Stores Equipment							1,624
393	Tools, Shop and Garage Equipment							1,333
394	Laboratory Equipment							277
395	Power Operated Equipment							4,832
396	Communication Equipment							3,285
397	Miscellaneous Equipment							120,444
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 6,423	\$ 356,292	\$ 90,924	\$ 221,675	\$ 0	\$ 0	\$ 138,317

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

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater Plant Composite Depreciation Rate *				

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

YEAR OF REPORT  
December 31, 2022

UTILITY NAME: Sunny Hills Utility Company

SYSTEM NAME / COUNTY : Washington

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ 12,777	\$ 493		\$ 493
355	Power Generation Equipment	45,616			0
360	Collection Sewers - Force	1,048	436		436
361	Collection Sewers - Gravity	280,527			0
362	Special Collecting Structures	0			0
363	Services to Customers	53,006			0
364	Flow Measuring Devices	6,692	2,011		2,011
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	13,193	481		481
371	Pumping Equipment	44,658	4,250		4,250
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	141,922	1,038		1,038
381	Plant Sewers	6,345	192		192
382	Outfall Sewer Lines	264	54		54
389	Other Plant Miscellaneous Equipment	241	42		42
390	Office Furniture and Equipment	6,483			0
391	Transportation Equipment	0			0
392	Stores Equipment	81			0
393	Tools, Shop and Garage Equipment	1,624			0
394	Laboratory Equipment	1,333			0
395	Power Operated Equipment	277			0
396	Communication Equipment	4,832			0
397	Miscellaneous Equipment	3,285			0
398	Other Tangible Plant	120,444	0		0
Total Depreciable Wastewater Plant in Service		\$ 744,647	\$ 8,996	\$ 0	\$ 8,996

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

YEAR OF REPORT  
December 31, 2022

UTILITY NAME: Sunny Hills Utility Company

SYSTEM NAME / COUNTY : Washington

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (e-h+i)	BALANCE AT END OF YEAR (c+f+j) (k)
354	Structures and Improvements	\$	\$	\$	\$	\$ 13,269
355	Power Generation Equipment					45,616
360	Collection Sewers - Force					1,484
361	Collection Sewers - Gravity					280,527
362	Special Collecting Structures					0
363	Services to Customers					53,006
364	Flow Measuring Devices					8,703
365	Flow Measuring Installations					0
366	Reuse Services					0
367	Reuse Meters and Meter Installations					0
370	Receiving Wells					13,674
371	Pumping Equipment					48,907
374	Reuse Distribution Reservoirs					0
375	Reuse Transmission/Distribution Sys.					0
380	Treatment and Disposal Equipment					142,959
381	Plant Sewers					6,537
382	Outfall Sewer Lines					318
389	Other Plant Miscellaneous Equipment					283
390	Office Furniture and Equipment					6,483
391	Transportation Equipment					0
392	Stores Equipment					81
393	Tools, Shop and Garage Equipment					1,624
394	Laboratory Equipment					1,333
395	Power Operated Equipment					277
396	Communication Equipment					4,832
397	Miscellaneous Equipment					3,285
398	Other Tangible Plant					120,444
Total Depreciable Wastewater Plant in Service						\$ 753,643

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

S-c(b)  
GROUP \_\_\_\_\_





UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**WASTEWATER CIAC SCHEDULE "A"**

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

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

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 3,720
Debits during the year:	
Accruals charged to Account 272	\$ 122
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 122
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 3,842

UTILITY NAME: Sunny Hills Utility Company

**YEAR OF REPORT**  
December 31, 2022

SYSTEM NAME / COUNTY : Washington

**WASTEWATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: Sunny Hills Utility Company

**YEAR OF REPORT**  
December 31, 2022

SYSTEM NAME / COUNTY : Washington

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
	Flat Rate Revenues:			
521.1	Residential Revenues	_____	_____	\$ _____
521.2	Commercial Revenues	_____	_____	_____
521.3	Industrial Revenues	_____	_____	_____
521.4	Revenues From Public Authorities	_____	_____	_____
521.5	Multiple Family Dwelling Revenues	_____	_____	_____
521.6	Other Revenues	_____	_____	_____
521	Total Flat Rate Revenues	0	0	\$ 0
	Measured Revenues:			
522.1	Residential Revenues	163	167	119,843
522.2	Commercial Revenues	1	1	1,158
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	164	168	\$ 121,001
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		<u>164</u>	<u>168</u>	\$ <u>121,001</u>
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)	_____	_____	\$ _____
531	Sale of Sludge	_____	_____	_____
532	Forfeited Discounts	_____	_____	_____
534	Rents From Wastewater Property	_____	_____	_____
535	Interdepartmental Rents	_____	_____	_____
536	Other Wastewater Revenues	_____	_____	_____
Total Other Wastewater Revenues				\$ 0

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

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ 0
Total Wastewater Operating Revenues				\$ 121,001

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

YEAR OF REPORT  
December 31, 2022

UTILITY NAME: Sunnv Hills Utility Company

SYSTEM NAME / COUNTY : Washington

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	2,800						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0					6,425	
715	Purchased Power	6,425						
716	Fuel for Power Production	0						
718	Chemicals	4,291					4,291	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	238						
733	Contractual Services - Legal	150						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	80,265		32,180			31,966	1,056
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense - Other	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	2,728						
775	Miscellaneous Expenses	1,372						
	Total Wastewater Utility Expenses	\$ 98,267	\$ 0	\$ 32,180	\$ 0	\$ 0	\$ 42,681	\$ 1,056

S-10(a)  
GROUP \_\_\_\_\_

YEAR OF REPORT  
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UTILITY NAME: Sunny Hills Utility Company

SYSTEM NAME / COUNTY : Washington

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (f)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$		\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		2,800				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		238				
732	Contractual Services - Accounting		150				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	3,597	11,466				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	2,728					
775	Miscellaneous Expenses		1,372				
Total Wastewater Utility Expenses		\$ 6,326	\$ 16,025	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential & Commercial				0
5/8"	Displacement	1.0	162	162
3/4"	Displacement	1.5		0
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				165

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

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:
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UTILITY NAME: Sunny Hills Utility Company

<b>YEAR OF REPORT</b> December 31, 2022
--

SYSTEM NAME / COUNTY : Washington

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	50,000		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Custom Made		
Type (2)	Activated Sludge Contact Stabilization		
Hydraulic Capacity	50,000		
Average Daily Flow	8,767		
Total Gallons of Wastewater Treated	3,200,000		
Method of Effluent Disposal	Percolation Ponds		

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

(2) Contact stabilization, advanced treatment, etc.



UTILITY NAME: Sunny Hills Utility Company

**YEAR OF REPORT**  
December 31, 2022

SYSTEM NAME / COUNTY : Washington

**OTHER WASTEWATER SYSTEM INFORMATION**

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

- |  |                  |
|--|------------------|
| 1. Present number of ERCs* now being served  | <u>160</u>       |
| 2. Maximum number of ERCs* which can be served   | <u>179</u>       |
| 3. Present system connection capacity (in ERCs*) using existing lines  | <u>163</u>       |
| 4. Future connection capacity (in ERCs*) upon service area buildout  | <u>183</u>       |
| 5. Estimated annual increase in ERCs*  | <u>2</u>         |
| 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system   |                  |
| <u>Replacement of wastewater treatment plant.</u>  |                  |
| <u> </u>   |                  |
| <u> </u>   |                  |
| 7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. | <u> </u>         |
| 8. If the utility does not engage in reuse, has a reuse feasibility study been completed?  | <u>No</u>        |
| If so, when?   | <u>N/A</u>       |
| 9. Has the utility been required by the DEP or water management district to implement reuse?   | <u>No</u>        |
| If so, what are the utility's plans to comply with this requirement?   | <u>N/A</u>       |
| <u> </u>   |                  |
| <u> </u>   |                  |
| 10. When did the company last file a capacity analysis report with the DEP?  | <u>Feb 2001</u>  |
| 11. If the present system does not meet the requirements of DEP rules:   |                  |
| a. Attach a description of the plant upgrade necessary to meet the DEP rules.  |                  |
| b. Have these plans been approved by DEP?  | <u>N/A</u>       |
| c. When will construction begin?   | <u>N/A</u>       |
| d. Attach plans for funding the required upgrading.  |                  |
| e. Is this system under any Consent Order with DEP?  | <u>No</u>        |
| 12. Department of Environmental Protection ID #  | <u>FLA010258</u> |

\* An ERC is determined based on the calculation on S-11.

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

**Company: SUNNY HILLS UTILITY COMPANY  
For the Year Ended December 31, 2022**

(a)	(b)	(c)	(d)
<b>Accounts</b>	<b>Gross Water Revenues Per Sch. W-9</b>	<b>Gross Water Revenues Per RAF Return</b>	<b>Difference (b) - (c)</b>
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	344,028	344,028	-
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	_____	_____	_____
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	17,340	17,340	-
<b>Total Water Operating Revenue</b>	<b>\$ 361,368</b>	<b>\$ 361,368</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$ 361,368</b>	<b>\$ 361,368</b>	<b>\$ -</b>

Explanations:

Instructions:

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

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

**Company: SUNNY HILLS UTILITY COMPANY**  
**For the Year Ended December 31, 2022**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	\$ _____
Total Measured Revenues (522.1 - 522.5)	121,001	121,001	-
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	_____	_____	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ 121,001</b>	<b>\$ 121,001</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ 121,001</b>	<b>\$ 121,001</b>	<b>\$ -</b>

Explanations:

Instructions:

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