

**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

SUNNY HILLS UTILITY COMPANY

DOCKET NO. 20220066-WS

RATE BASE

SCHEDULES - A

Sunny Hills Utility Company
RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

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 the average Water rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	Description	(1)	Historical Test Year		(5)	
			Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	Supporting Schedules
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	37,324	37,324	A-17
12	Total Rate Base		845,377	(89,625)	755,752	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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	UTILITY PLANT IN SERVICE			
2	Pro Forma Plang			
3	New Iron Filtration - Well # 1	232,925		A-5
4	New Generator - Well # ??	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	NON-USED & USEFUL (calculated on A-5, -6,- 9, -10)			
	Non-Used and Useful Test Year Plant	(681,295)		A-7
10	Use and Useful on Pro Forma	(20,487)		A-5
11	Non-Used and Useful Plant Adjustments	<u>(701,782)</u>	<u>-</u>	
12				
13	ACQUISITION ADJUSTMENT			
14	Non-Used and Useful Acquisition Adjustment	-	-	
15	Total test year adjusment	<u>-</u>	<u>-</u>	
16				
17	ACCUMULATED DEPRECIATION			
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)	112,768		A-9
20	Total Test Year Adjustments	<u>106,534</u>	<u>-</u>	
21				
22	CIAC			
23	Non-Used and Useful - CIAC	<u>381,292</u>		A-12
24				
25	ACCUMULATED AMORTIZATION - CIAC			
26	Non-Used and Useful - Accum Amort CIAC	<u>(183,509)</u>		A-14
27				
28				
29	Working Capital Allowance			
30	1/8th O&M	37,324	#REF!	B-10

**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
The balances for this system begin March 31, 2014 in accordance with Order No. PSC-14-0315-PAA-WS.			
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>	<u> </u>
7			
8	2014		
9	Additions	2,554	
10	Retirements		
11	Adjustments		
12	12/31/2014 Balance	<u>4,082,595</u>	<u> </u>
13			
14	2015		
15	Additions	67,880	
16	Retirements	(8,736)	
17	Adjustments		
18	12/31/2015 Balance	<u>4,141,739</u>	<u> </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>	<u> </u>
25			
26	2017		
27	Additions	12,018	
28	Retirements	(4,162)	
29	Adjustments		
30	12/31/2017 Balance	<u>3,889,905</u>	<u> </u>

Supporting Schedules: A-5, A-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: 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

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Sunny Hills Utility Company

Schedule: A-5

Docket No. 20220066-WS

Page: 1

Historical Test Year Ending December 31, 2021

Preparer: W T Rendell

Historical & Pro Forma

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 & Useful %	(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	336,065	-
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	2,365,227	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

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.	(1) Description	(2) Average Amount per Books	(3) Utility Adjustments	(4) Adjusted Balance	(5) Supporting Schedules
Water					
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	TOTAL	681,295	0	681,295	

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

Supporting Schedules: A-9, A-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: 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	12/31/2011 Balance	2,392,605	

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Sunny Hills Utility Company
 Docket No. 20220066-WS
 Historical Test Year Ending December 31, 2021
 Historical & Pro Forma

Florida Public Service Commission
 Schedule A-9
 Page: 1
 Preparer: W T Rendell

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	(1) No.	(2) Account Name	(3) Prior Year 12/31/20	(4) Test Year Enc 12/31/21	(5) Average Balance	(6) Non-Used & Useful		(8) Pro Forma Plant Adjustment	(9) Pro Forma Adjustments				(10) Depr Rates (FYI)	
							(7) %	(7) Balance		(9) Depreciation	(9) Amount	(9) %	(9) 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	185,396	9.00%	16,686			185,396	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	9.00%	0			0	9.00%	0	3.13%	
19	311.3		Pumping Equipment	0	0	0	9.00%	0			0	9.00%	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 Equipmen	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		

**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 Water contributions in aid of construction 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
The balances for this system begin March 31, 2014 in accordance with Order No. PSC-14-0315-PAA-WS.			
1	03/31/2013 Balance	692,445	
2			
3	Additions- April - December 2013		
4	Retirements		
5	Adjustments		
6	12/31/13 Balance		
7			
8	2014		
9	Additions	3,820	
10	Retirements		
11	Adjustments		
12	12/31/14 Balance	696,265	
13			
14	2015		
15	Additions	2,353	
16	Retirements		
17	Adjustments		
18	06/30/2015 Balance	698,618	
1	2016		
2	Additions	2,566	
3	Retirements	(512)	
4	Adjustments		
5	12/31/2015 Balance	700,672	
6			
7	2017		
8	Additions		
9	Retirements		
10	Adjustments		
11	12/31/2017 Balance	700,672	

Supporting Schedules: A-12

**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 Water contributions in aid of construction 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	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	06/30/2020 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

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	WATER							
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								

**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 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
The balances for this system begin March 31, 2013 in accordance with Order No. PSC-14-0315-PAA-WS.			
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	<u>(295)</u>	<u> </u>
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	06/30/2015 Balance	<u>229,664</u>	<u>0</u>
1	2016		
2	Additions	19,406	
3	Retirements		
4	Adjustments	0	
5	12/31/2015 Balance	<u>249,070</u>	<u>0</u>
6			
7	2017		
8	Additions	19,653	
9	Retirements		
10	Adjustments		
11	12/31/2017 Balance	<u>268,723</u>	<u>0</u>

Supporting Schedules: A-14

**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 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
The balances for this system begin March 31, 2013 in accordance with Order No. PSC-14-0315-PAA-WS.			
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	06/30/2020 Balance	<u>326,976</u>	<u>0</u>
1	2021		
2	Additions	18,574	
3	Retirements		
4	Adjustments	<u>0</u>	<u>0</u>
5	12/31/2021 Balance	<u>345,550</u>	<u>0</u>
6			

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Historical & Pro Forma

Florida Public Service Commission

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				Non-Used & Useful	
			Prior Year 12/31/20	Test Year End 12/31/21	Average Balance	%	Balance
1		WATER					
2		Cash					
3	272.1	Amort from Order No. PSC-14-03	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	<u>326,976</u>	<u>345,550</u>	<u>336,263</u>		<u>183,509</u>
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	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
16							
17		Total Water	<u>326,976</u>	<u>345,550</u>	<u>336,263</u>		<u>183,509</u>
18							

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>
-------------	-------------------	-------------------

No AFUDC rate has been set for this utility.

**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 **book** balance of Water Advances For Construction 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.

Schedule of Working Capital Allowance Calculation

Florida Public Service Co

Sunny Hills Utility Company

Schedule: A-17

Docket No. 20220066-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2021

Preparer: W T Rendell

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	#REF!	
3	1/8th O&M Expense	37,189	#REF!	
4	Adjustments from B-3*1/8th	136	#REF!	
5	Adjusted Working Capital	37,324	#REF!	

Comparative Balance Sheet - Assets

Florida Public Service Commission

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 :

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

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

NET OPERATING INCOME

SCHEDULES - B

Sunny Hills Utility Company
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Net Operating Income Statement - Water	B-1	24
Adjustments to Net Operating Statements	B-3	25
Operating Revenues	B-4	28
Water O & M Expenses By Month	B-5	29
Comparative O & M Expenses - Water	B-7	31
Comparative O & M Expenses - Water, Explanations	B-7 Supl	32
Analysis of Contractual Services	B-9	33
Rate Case Expense Analysis	B-10	34
Analysis of Maintenance Expenses	B-11	35
Schedule of Allocated Expenses	B-12	36
Net Depreciation Expense - Water	B-13	37
Taxes Other Than Income	B-15	38

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: 1 of 1
 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	83,589	435,480	B-4, E-2
2	Operation & Maintenance	297,509	1,085	298,594	1,638	300,232	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	(54,261)	36,202	(18,059)	0	(18,059)	B-3
5	Taxes Other Than Income	35,817	1,595	37,411	3,761	41,173	B-15, B-3
6	Provision for Income Taxes	0	0	0	0	0	C-1, B-3
7	OPERATING EXPENSES	362,099	3,322	365,421	5,399	370,820	
8	NET OPERATING INCOME	(16,834)	3,304	(13,530)	78,190	64,660	
9	RATE BASE	845,377	(89,625)	755,752		755,752	A-1
10	RATE OF RETURN	-1.99%		-1.79%		8.56%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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 [X] 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
1		UTILITY TEST YEAR ADJUSTMENTS					
2	A	REVENUES					
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	OPERATIONS & MAINTENANCE					B-5, B-6
8							
9	615/715	Purchased Power					
10		Adjustment for Excessive UAW / I&I			(388)	0	B-5, B-6
11		Total Adjustments			<u>(388)</u>	<u>0</u>	
12							
13	618/718	Chemicals					
14		Adjustment for Excessive UAW / I&I			(36)	0	
15		Total Adjustments			<u>(36)</u>	<u>0</u>	
16							
17	657/757	Insurance - General Liability					
18		Adjustment to Actual Expense			0	0	
19		Total Adjustments			<u>0</u>	<u>0</u>	
20							
21	632/732	Contractual Services - Accounting					
22		Adjustment to Actual Expense					
23		Total Adjustments			<u>0</u>	<u>0</u>	
24							
25	633/733	Contractual Services - Legal					
26		Amortize over 5 years - non-recurring					
27		Total Adjustments			<u>0</u>	<u>0</u>	
28							
29	666/766	Reg. Comm. Exp. - Rate Case Amort.					
30		Reg. 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>1,085</u>	<u>0</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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
1	UTILITY TEST YEAR ADJUSTMENTS, continued						
2							
3	C	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		
5		TOTAL DEPRECIATION ADJUSTMENTS			<u>(35,560)</u>	#REF!	
6						#REF!	
7	D	AMORTIZATION					
8	407400	Annualize Amortization of Acquisition Adjustment			18,316	0	
9		Reduction for NU&U			17,886		
10		TOTAL AMORTIZATION ADJUSTMENTS			<u>36,202</u>	0	
11						#REF!	
12	E	TAXES OTHER THAN INCOME TAX					B-15
13	408206	Regulatory Assessment Fees					
14					351,891		B-1, B-2
15		RAF on Adjusted Rev	RAF Rate: 4.50%	15,835		0	
16		RAF Per Books		15,537			B-15
17		RAF Adjustmnet		<u>298</u>		0	
18							
19	408110	Property Tax					
20							
21		Property Tax on Pro Forma Plant			2,868		
22					<u>2,868</u>	-	
23			NU&U % of Tangible Plant		54.79%	#REF!	A-5, A-6
24			Less NU&U Portion of Property Taxes		<u>(1,571)</u>	#REF!	
25		Test Year Taxes on U&U Portion			1,297	#REF!	
26		Property Tax Adjustment			<u>1,297</u>	#REF!	
27							
28		TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS			<u>1,595</u>	#REF!	
29							
30					0	#REF!	
31		TOTAL TEST YEAR EXPENSE ADJUSTMENTS			<u>3,322</u>	#REF!	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: B-3
 Page: 3 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) Acct	(2) Description	(3)	(4) Total Base	(5) Pro Forma Water	(6) Pro Forma Sewer	(7) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS					
2		OPERATION & MAINTENANCE EXPENSE					
3	670/770	Bad Debt Adjustment Due To Proposed Rate Increase			1,638		B-1, B-2
4		TOTAL O&M PRO FORMA ADJUSTMENTS			1,638	0	
5							
6		TAXES OTHER THAN INCOME TAX					
7		RAF on Revenue Adjustment @	4.500%		3,761		
8							
9		TOTAL PRO FORMA EXPENSE ADJUSTMENTS			5,399	0	
10							

Test Year Operating Revenues

Florida Public Service Commission

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

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		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
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	OTHER WATER REVENUES		OTHER SEWER REVENUES	
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>

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

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	(388)	14,985	0	14,985
6	616	Fuel for Purchased Power	0		0	0	0
7	618	Chemicals	1,419	(36)	1,383	0	1,383
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
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	1,638	8,884
26	675	Miscellaneous Expense	2,862	0	2,862	0	2,862
27							
28		TOTAL WATER O & M EXPENSES	297,509	1,085	298,594	1,638	300,232

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Acct No.	Account Name	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 Per Books Annual
1	601	Salaries & Wages - Employees	-	-	-	-	-	-	-	-	-	-	-	-	0
2	603	Salaries & Wages - Officers	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	15,373
6	616	Fuel for Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	0
7	618	Chemicals	65	65	52	52	65	85	314	161	42	124	184	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	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	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	7,246
26	675	Miscellaneous Expense	63	155	148	148	148	397	1,200	120	120	120	120	120	2,862
27															
28		TOTAL WATER O & M EXPENSES	24,165	23,717	23,913	25,783	24,551	25,750	25,643	24,848	25,007	24,756	24,313	25,062	297,509

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Schedule: B-7

Page: 1 of 1

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 **	14,985	Unknown **	Unknown **
6	616	Fuel for Power Production	Unknown **	0	Unknown **	Unknown **
7	618	Chemicals	Unknown **	1,383	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	298,594	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

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: B-7 Supl

Docket No. 20220066-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2021

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			HC Waterworks, Inc. purchased these systems in March 2013. This is a new owner.

Contractual Services

Florida Public Service Commission

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

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

1

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
Water				
1	U.S. Water Services Corporation	Operations and Administration	\$ 256,549	Operations, Maintenance, Testing, Billing, Customer Service, Accounting, Environmental, Regulatory, Administration

Analysis of Rate Case Expense

Florida Public Service Commission

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>			0			
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>			6,037			
13	Total Estimate Through PAA [X] or Commission Hearing []			6,037			
14	Allocation to this Rate Group:						
15							
16		Water	Water	Sewer	Sewer		
17	Allocated Total	Allocation % 100.00%	Amount 6,037	Allocation % 0.00%	Amount 0		
18	Amortization of Rate Case Expense:						
19	Amortization Period in Years:		4		4		
20	Amortization Amount per year		1,509		0		
21	Deferred Rate Case Expense (for CWC on A-3)						
22	=(Allocated Total less first year amortization)/2		2,264		0		
23							
24	Method of Allocation Between Systems (Provide Calculation):						
25	Note: Allocation is by # of customers of the systems.						

Analysis of Major Maintenance Projects

Florida Public Service Commission

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				

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				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
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 Amort	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	-	-	

Net Depreciation Expense - Water

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: B-13

Docket No. 20220066-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2021

Preparer: W T Rendell

Historical [X] Projected []

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

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

Taxes Other Than Income

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: B-15

Docket No. 20220066-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2021

Preparer: W T Rendell

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 (RAFTs) 4.50%	(4) Payroll Taxes	(5) RE & Personal Property Tax on U&U	(6) Other	(7) Total
Water							
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	RAFTs Assoc. with Revenue Increase		3,761				3,761
13							
14	Total Adjusted		19,597	0	21,576	0	41,173

SUNNY HILLS UTILITY COMPANY

DOCKET NO. 20220066-WS

TAX

SCHEDULES - C

Sunny Hills Utility Company
TAX SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	40
State and Federal Income Tax Calculation	C-2	41
Schedule of Interest in Tax Expense Calculation	C-3	42
Book/Tax Difference - Permanent	C-4	44
Deferred Income Tax Expense	C-5	45
Accumulated Deferred Income Taxes	C-6	46
Investment Tax Credit	C-7	48
Parent Debt Information	C-8	52
Income Tax Returns	C-9	53
Miscellaneous Tax Information	C-10	54

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	(1) Description	(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	0	0	0	0	0	C-2
2	Deferred Income Tax Expense	0	0	0	0	0	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	0	0	0	0	0	
Sunny Hills Utility Company is a Sub S Florida Corporation - there are no income taxes.							
Sewer							
7	Current Tax Expense	0	0	0	0	0	C-2
8	Deferred Income Tax Expense	0	0	0	0	0	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	Total Income Tax Expense	0	0	0	0	0	
Sunny Hills Utility Company is a Sub S Florida Corporation - there are no income taxes. Recap Schedules: B-1, B-2							

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Sunny Hills Utility Company
 Docket No. 20220068-WS
 Historical Test Year Ending December 31, 2021
 Historical [X] Projected []

Schedule: C-2
 Page: 1 of 1
 Preparer: WT Rendell

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	(1) Description	(2) Water			(7) Utility			(9) Sewer			(10) Pro Forma Adjustments	(11) Pro Forma Adjusted	(12) Supporting Schedules
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments			
Sunny Hills Utility Company is a Sub S Florida Corporation - there are no income taxes.													
1	Taxable Operating Income before Interest	0	0	0	0	0	0	0	0	0	0	0	B-1, B-2
2	Less: Interest Charges	0	0	0	0	0	0	0	0	0	0	0	C-3
3													
4	Taxable income	0	0	0	0	0	0	0	0	0	0	0	
5													
6	Schedule M Adjustments												
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	0	C-4
8	Timing Differences	-	0	0	0	0	-	0	0	0	0	0	C-5
9	Total Schedule M Adjustments	0	0	0	0	0	0	0	0	0	0	0	
10													
11	Taxable Income Before State Taxes	0	0	0	0	0	0	0	0	0	0	0	
12													
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	
15													
16	Federal Taxable Income	0	0	0	0	0	0	0	0	0	0	0	
17													
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	0	
20													
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	0	C-7
22													
23	Current Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	0	
24													
25	Summary:												
26	Current State Income Tax	0	0	0	0	0	0	0	0	0	0	0	
27	Current Federal Income Tax	0	0	0	0	0	0	0	0	0	0	0	
28													
29	Total Current Income Tax Expense (To C-1)	0	0	0	0	0	0	0	0	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

Schedule: C-3
 Page: 1 of 2
 Preparer: W T Rendell

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	(1)	(2)	(3)	(4)		(5)	(6)	(7)		(8)	(9)	Supporting Schedules
		Test Yr Per Books	Test Yr Adjustments	Test Yr Adjusted	Water	Debt Only Weighted Cost	Water	Debt Only Weighted Cost	Test Yr Per Books	Test Yr Adjustments	Test Yr Adjusted	Sewer	
Sunny Hills Utility Company is a Sub S Florida Corporation - there are no income taxes.													
1	Interest on Long-Term Debt	0	0	0					0	0	0		Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0					0	0	0		
3	Interest on Short-Term Debt	0	0	0					0	0	0		Note*
4	Other Interest Expense	0	0	0					0	0	0		
5	Less: AFUDC	0	0	0					0	0	0		
6	ITC Interest Synchronization	0	0	0					0	0	0		C-7
7	Total Used For Tax Calculation	0	0	0					0	0	0		

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)														
Balances From Sch. D-1	Amount	Ratio	Water			Sewer								
			Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost				
8 Long-Term Debt														
9 Short-Term Debt														
10 Preferred Stock														
11 Common Equity														
12 Total														
13 ITC (from D-1, Line 7)														
14 Weighted Debt Cost (From Line 12)														
15 Interest Adjustment (To Line 6)														

* Note: Calculations for utility adjusted interest:

	Water	Sewer
Rate Base (Sch. A-1, A-2)	755,752	#REF!
Weighted Cost of Long Term Debt (D-1)	0.00%	0.00% #REF!
Weighted Cost of Short Term Debt (D-1)	0.00%	0.00% 0
Adjusted Interest on Debt	0	#REF!

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		Test Yr Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Test Yr Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
		Water			Sewer			
1	Interest on Long-Term Debt	0	0	0	0	#REF!	#REF!	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	0	0	0	#REF!	#REF!	Note*
4	Other Interest Expense	0	11	11	0	0	0	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	0	11	11	0	#REF!	#REF!	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
		Water					Sewer				
Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	
8 Long-Term Debt											
9 Short-Term Debt											
10 Preferred Stock											
11 Common Equity											
12 Total											
13 ITC (from D-1, Line 7)											
14 Weighted Debt Cost (From Line 12)											
15 Interest Adjustment (To Line 6)											

* Note: Calculations for utility adjusted interest:

	Water	Sewer
Rate Base (Sch. A-1, A-2)	755,752	#REF!
Weighted Cost of Long Term Debt (D-1)	0.00%	0.00% #REF!
Weighted Cost of Short Term Debt (D-1)	0.00%	0.00% #REF!
Adjusted Interest on Debt	0	#REF!

Book/Tax Differences - Permanent

Florida Public Service Commission

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

Schedule: C-4
Page: 1 of 1
Preparer: W T Rendell

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

	(1)	(2)
Line No.	Description	Amount
WATER		
1		
2	None	
3		
4	Total	<u>0</u>
Sunny Hills Utility Company is a Sub S Florida Corporation - there are no income taxes.		
SEWER		
5		
6	None	
7		
8	Total	<u>0</u>
Sunny Hills Utility Company is a Sub S Florida Corporation - there are no income taxes.		

Deferred Income Tax Expense

Florida Public Service Commission

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

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

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	(2) Water			(6) Sewer			(8) Supporting Schedules
		(2) Per Books	(3) Adjustments	(4) Adjusted	(5) Per Books	(6) Adjustments	(7) Adjusted	
Sunny Hills Utility Company is a Sub S Florida Corporation - there are no income taxes.								
1	Timing Differences (Tax Expense							
2	Higher (Lower) than Book Expense):							
3	Tax Depreciation & Amortization	0	0	0	0	0	0	
4	Book Depreciation & Amortization	0	0	0	0	0	0	B-13,14
5								
6	Depreciation Difference	0	0	0	0	0	0	
7								
8	Other Timing Differences (Itemize):							
9	Bad Debts	0	0	0	0	0	0	
10	Rate Case	0	0	0	0	0	0	
11	Loss on abandon	0	0	0	0	0	0	
12								
13	Total Timing Differences (To C-2)	0	0	0	0	0	0	
14								
15	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
16	State Deferred Taxes	0	0	0	0	0	0	
17								
18	Timing Differences for Fed. Taxes	0	0	0	0	0	0	
19								
20	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
21	Federal Deferred Taxes	0	0	0	0	0	0	
22								
23	Total Deferred Taxes (to C-1)	0	0	0	0	0	0	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Schedule: C-6

Page: 1 of 2

Preparer: W T Rendell

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual balances should be shown.

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(4) Total
		(3) State	(3) Federal	(3) Total	
WATER					
1	2013	0	0	0	0
2	Test Yr	0	0	0	0
SEWER					
3	2013	0	0	0	0
4	Test Yr	0	0	0	0

Sunny Hills Utility Company is a Sub S Florida Corporation - there are no income taxes.

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Schedule: C-6

Page: 2 of 2

Preparer: W T Rendell

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	(1) Year	(2) Account No. 28306 Deferred State Tax Liability			(1) Year	(2) Account No. 28305 Deferred Federal Tax Liability		
		(3) Beginning Balance	(3) Current Year Change	(4) Ending Balance		(3) Beginning Balance	(3) Current Year Change	(4) Ending Balance
WATER				WATER				
1	2013	0	0	0	2013	0	0	0
2	Test Yr	0	0	0	Test Yr	0	0	0
SEWER				SEWER				
3	2013	0	0	0	2013	0	0	0
4	Test Yr	0	0	0	Test Yr	0	0	0

Sunny Hills Utility Company is a Sub S Florida Corporation - there are no income taxes.

Investment Tax Credits - Analysis

Florida Public Service Commission

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

Schedule: C-7
 Page: 1 of 4
 Preparer: W T Rendell

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	(1) Year	(2) Beginning Balance	(3) 3% ITC				(7) Ending Balance	(9) 4% ITC					(13) Ending Balance
			Amount Realized		Amortization			Amount Realized		Amortization			
			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		
1		NONE										NONE	

Investment Tax Credits - Analysis

Florida Public Service Commission

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

Schedule: C-7
 Page: 2 of 4
 Preparer: W T Rendell

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	(1) Year	(2) Beginning Balance	(3)-(6) 8% ITC				(7) Ending Balance	(8)-(12) 10% ITC					(13) Ending Balance
			Amount Realized		Amortization			Amount Realized		Amortization			
			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		
1	NONE												NONE

Investment Tax Credits - Company Policies

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: C-7

Docket No. 20220066-WS

Page: 3 of 4

Historical Test Year Ending December 31, 2021

Preparer: W T Rendell

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: C-7

Docket No. 20220066-WS

Page: 4 of 4

Historical Test Year Ending December 31, 2021

Preparer: W T Rendell

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

NONE

Parent's Debt Information

Florida Public Service Commission

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Schedule: C-8

Page: 1 of 1

Preparer: W T Rendell

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be **parent only**.

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Weighted Cost	(6) Supporting Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total		0		0	

Sunny Hills Utility Company is a Sub S Florida Corporation - there are no income taxes.

Parent Debt Adjustment Calculation

8	Weighted Cost of Parent's Debt (Line 1 & 2, col. 5)	0				From B-1
9	Effective consolidated tax rate					
10	Parent's Tax Deduction on Debt Interest	0				
Water						
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment (to C-1) Allocation to subsidiary at	0				A-17
Sewer						
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1) (to C-1) Allocation to subsidiary at	0				A-17

Income Tax Returns

Florida Public Service Commission

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Schedule: C-9

Page: 1 of 1

Preparer: W T Rendell

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Not Applicable. This is a Sub S corporation and there are no income taxes.

Miscellaneous Tax Information

Florida Public Service Commission

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Schedule: C-10

Page: 1 of 1

Preparer: W T Rendell

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | |
|---|-----|
| (1) What tax years are open with the Internal Revenue Service? | N/A |
| (2) Is the treatment of customer deposits at issue with the IRS? | N/A |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | N/A |
| (4) Is the treatment of unbilled revenue at issue with the IRS? | N/A |

Sunny Hills Utility Company is a Sub S Florida Corporation - there are no income taxes.

SUNNY HILLS UTILITY COMPANY

DOCKET NO. 20220066-WS

CAPITAL

SCHEDULES - D

Sunny Hills Utility Company
CAPITAL SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	56
Reconciliation to Rate Base	D-2	57
Preferred Stock	D-3	58
Short-Term Debt	D-4	59
Long-Term Debt	D-5	60
Variable Debt	D-6	61
Customer Deposits	D-7	62

Schedule of Requested Cost of Capital

13 Month Average balance

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 1

Preparer: W T Rendell

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month 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
COMPOSITE WATER & SEWER							
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	735,134	97.27%	8.74%	8.50%		D-2
5	Customer Deposits	20,618	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>755,752</u>	<u>100.00%</u>		<u>8.56%</u>		

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance
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	0	D-5
2	Short-Term Debt	0	0	0	0	0	0	D-4
3	Preferred Stock	0	0	0	0	0	0	D-3
4	Common Stock	1,126,960	1,115,587	1,121,274	(386,140)	735,134		
5	Customer Deposits	29,508	33,388	31,448	(10,830)	20,618		D-7
6	Accumulated Deferred Income Taxes	0	0	0	0	0	0	C-6
7								
8	Total	1,156,468	1,148,975	1,152,722	(396,970)	755,752		A-1

Preferred Stock Outstanding

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

Florida Public Service Commission

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

Utility [X] or Parent [X]

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	Issue Date	Call Provis. Special Restrictions	Principal Amt Sold 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	There is no Preferred Stock												

Cost of Short-Term Debt

Florida Public Service Commission

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Schedule: D-4

Page: 1 of 1

Preparer: W T Rendell

Utility [X] or Parent [X]

Explanation: Provide the following information on a 13 month 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	There is no Short Term Debt					
2						
3						
4						
5						
6						
7						
8	Total	<u>0</u>			<u>0.00%</u>	

Cost of Long-Term Debt

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

Florida Public Service Commission

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

Utility [X] or Parent []

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (e.g., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Description, Years of Life, Coupon Rate	Issue Date	Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc.(Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))	
1	N/A			N/A			-	-	-	-	-	-	0.00%	
2														
3	Total												#DIV/0!	
4														
5	Amount per books (from A-19)													

Schedule of Customer Deposits

Florida Public Service Commission

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 on a 13 month average basis.

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	Average				<u>31,568</u>
15					

SUNNY HILLS UTILITY COMPANY

DOCKET NO. 20220066-WS

RATES

SCHEDULES - E

Sunny Hills Utility Company
RATES SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Rate Schedule - Water

Florida Public Service Commission

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	Residential		
2	5/8" X 3/4"	19.77	27.54
3	3/4"	29.66	41.30
4	1"	49.43	68.84
5	1-1/2"	98.85	137.68
6	2"	158.16	220.28
7	3"	316.32	440.56
8	4"	494.25	688.38
9	6"	988.50	1,376.75
10	8"	1,581.60	2,202.81
11	10"	2,251.70	3,166.53
12	<i>Gallonage Charge, per 1,000 gallons</i>		
13	0 - 6,000 gal.	6.82	7.76
14	6,001 - 12,000 gal.	10.24	11.64
15	Over 12,000 gal.	13.63	15.52
16			
17	General Service		
18	5/8" X 3/4"	19.77	27.54
19	3/4"	29.66	41.30
20	1"	49.43	68.84
21	1-1/2"	98.85	137.68
22	2"	158.16	220.28
23	3"	316.32	440.56
24	4"	494.25	688.38
25	6"	988.50	1,376.75
26	8"	1,581.60	2,202.81
27	10"	2,251.70	3,166.53
28	Gallonage Charge	7.64	8.46
29			
30	Irrigation		
31	5/8" X 3/4"	19.77	27.54
32	3/4"	29.66	41.30
33	1"	49.43	68.84
34	1-1/2"	98.85	137.68
35	2"	158.16	220.28
36	3"	316.32	440.56
37	4"	494.25	688.38
38	<i>Gallonage Charge, per 1,000 gallons</i>		
39	0 - 6,000 gal.	6.82	7.76
40	6,001 - 12,000 gal.	10.24	11.64
41	Over 12,000 gal.	13.63	15.52
42			
43	Private Fire Protection		
44	2"	13.18	18.36
45	3"	26.36	36.71
46	4"	41.19	57.36
47	6"	82.38	114.73
48	8"	131.80	183.57
49	10"	189.46	263.88

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

Water [X] or Sewer []
 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 Rate/W/Rprsn	(13) Revenue at Rpsn Rates
1	Residential												
2	5/8" X 3/4"	6,942		19.58	135,924	6,942		19.77	137,243			27.54	191,183
3	3/4"	0		29.37	0	0		29.66	0			41.30	0
4	1"	82		48.95	4,014	82		49.43	4,053			68.84	5,645
5	1-1/2"	1		97.90	98	1		98.85	99			137.68	138
6	2"	0		156.64	0	0		158.16	0			220.28	0
7	3"	0		313.28	0	0		316.32	0			440.56	0
8	4"	0		489.50	0	0		494.25	0			688.38	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	7.76	155,743
11	6,001 - 12,000 gal.		2,604	10.14	26,405	0	2,604	10.24	26,665	(226)	2,378	11.64	27,684
12	Over 12,000 gal.		1,437	13.50	19,400	0	1,437	13.63	19,586	(125)	1,312	15.52	20,370
13	Total Residential	7,025	24,111		321,313	7,025	24,111		324,524	(350)	23,761		400,762
14	Average Bill				45.74		3.432		46.20				57.05
15													
16	General Service												
17	5/8" X 3/4"	84		19.58	1,645	84		19.77	1,661			27.54	2,313
18	3/4"	12		29.37	352	12		29.66				41.30	496
19	1"	60		48.95	2,937	60		49.43	2,966			68.84	4,130
20	1-1/2"	24		97.90	2,350	24		98.85	2,372			137.68	3,304
21	2"	36		156.64	5,639	36		158.16	5,694			220.28	7,930
22	3"	0		313.28	0	0		316.32	0			440.56	0
23	4"	0		489.50	0	0		494.25	0			688.38	0
24	6"	0		979.00	0	0		988.50	0			1,376.75	0
25	8"	0		1,566.40	0	0		1,581.60	0			2,202.81	0
26	Gallage		1,308	7.57	9,902		1,308	7.64	9,993	1,308	1,308	8.46	11,065
27	Total General Serv	216	1,308		22,824	216	1,308		22,686	1,308	1,308		29,239
28	Average Bill				105.67				105.03				135.37
29													
30	Irrigation												
31	5/8" X 3/4"	0		19.58	0	0	NA	19.77	0			27.54	0
32	Gallage Charge, per 1,000 gallons												
33	0 - 6,000 gal.		0	6.75	0	0	0	6.82	0	0	0	7.76	0
34	6,001 - 12,000 gal.		0	10.14	0	0	0	10.24	0	0	0	11.64	0
35	Over 12,000 gal.		0	13.50	0	0	0	13.63	0	0	0	15.52	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	Fire Protection												
41	2"	0	NA	13.18	0	0		13.18	0			18.36	0
42	3"	0	NA	26.36	0	0		26.36	0			36.71	0
43	4"	0	NA	41.19	0	0		41.19	0			57.36	0
44	6"	0	NA	82.38	0	0		82.38	0			114.73	0
45	8"	0	NA	131.80	0	0		131.80	0			183.57	0
46	10"	0	NA	189.46	0	0		189.46	0			263.88	0
47	Total Fire Protect	0	NA		0	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	958	25,069		430,002
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	Tot Billed Rev				351,891				354,964				437,756
56	Booked Revenue per GL				345,265				345,265				0
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

Customer Monthly Billing Schedule

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: E-3

Docket No. 20220066-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2021

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

Miscellaneous Service Charges

Florida Public Service Commission

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Schedule: E-4

Page: 1

Preparer: W T Rendell

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2)	(3)		(4)	(5)	(6)		(7)	
			Present Bus. Hrs.	Present After Hrs.			Proposed Bus. Hrs.	Proposed After Hrs.		
1	WATER									
2	Initial Connection		22.93	33.00			22.93	33.00		
3										
4	Normal Reconnect		22.93	33.00			22.93	33.00		
5										
6	Violation Reconnect		36.53	55.00			36.53	55.00		
7										
8	Premises Visit		22.93	33.00			22.93	33.00		
9										
10	Late Payment Fees		5.22				5.22			
11										
12										
13	There are no changes proposed in the above charges for Sunny Hills.									
14										
15	ENGINEERING & INSPECTION FEES - WATER AND SEWER									
16	Administration and Engineering		Present				Proposed			
17	Development Size		Fee				Fee			
18	2 - 50 customers		\$ 366.00				\$ 366.00			
19	51 -250 customers		\$ 457.00				\$ 457.00			
20	> 250 customers		\$ 501.00				\$ 501.00			
21										
22										
23	CUSTOMER DEPOSITS (REFUNDABLE)									
24										
25	Class	Meter Size	Present	Water Proposed						
26	Residential	5/8 X 3/4"	89.06	\$ 114.00						
				Two x						
				Est'd						
				Monthly						
27	Residential	Other sizes	-	Bill						
28	General Service	All sizes	Two x	Two x						
			Est'd	Est'd						
			Monthly	Monthly						
29			Bill	Bill						

Miscellaneous Service Charge Revenue

Florida Public Service Commission

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

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

Explanation: Provide a schedule by month of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable. If a monthly schedule is not furnished, annual totals or by periods will be acceptable. If periods are not by-month, state what periods are used.

Line No.	(1) Month/Year	(2) Initial Connection	(3) Normal Reconnect	(4) After-Hours Reconnect	(5) Violation Reconnect	(6) After-Hours ViolRecnct	(7) Premises Visit	(8) Returned Check	(9) Late Fees	(10) Total	
WATER											
1	Jan-21								512	512	
2	Feb-21							25	445	470	
3	Mar-21							60	367	427	
4	Apr-21								346	346	
5	May-21								424	424	
6	Jun-21								481	481	
7	Jul-21								438	438	
8	Aug-21								402	402	
9	Sep-21								470	470	
10	Oct-21								449	449	
11	Nov-21								454	454	
12	Dec-21								402	402	
13											
14	Total Water \$		0	0	0	0	0	0	85	5,190	5,275
15											

SEWER

18	Jan-21									
19	Feb-21									
20	Mar-21									
21	Apr-21									
22	May-21									
23	Jun-21									
24	Jul-21									
25	Aug-21									
26	Sep-21									
27	Oct-21									
28	Nov-21									
29	Dec-21									
30										
31	Total Sewer \$		0	0	0	0	0	0	0	0
32										
33										

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

Private Fire Protection Service

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: E-7

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

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: E-8

Docket No. 20220066-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2021

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	(1)	(2)
No.	Type	Description

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

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
WATER					
1	Regulatory Assessment Fee	Florida Public Service Commission	15,537	Included in overall cost of service	None
2					

Service Availability Charges Schedule

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: E-10

Docket No. 20220066-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2021

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
No Changes Proposed				
WATER				
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
There are no changes proposed in the above charges for Sunny Hills.				

Guaranteed Revenues Received

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: E-11

Docket No. 20220066-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2021

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: E-12

Docket No. 20220066-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2021

Preparer: W T Rendell

Water [X] or Sewer [X]

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.

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

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 (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	1626	1,626	-	-	(1,625)	-	0.00%	
2	1	816	813	816	816	(812)	4	3.41%	
3	2	1041	1,040	2,082	2,898	(1,039)	820	12.11%	
4	3	1053	1,051	3,159	6,057	(1,050)	2,907	25.31%	
5	4	854	851	3,416	9,473	(850)	6,073	39.58%	
6	5	585	583	2,925	12,398	(582)	9,488	51.80%	
7	6	361	360	2,166	14,564	(359)	12,410	60.85%	
8	7	304	304	2,128	16,692	(303)	14,571	69.74%	
9	8	176	176	1,408	18,100	(175)	16,700	75.62%	
10	9	116	116	1,044	19,144	(115)	18,109	79.98%	
11	10	75	75	750	19,894	(74)	19,154	83.12%	
12	11	51	50	561	20,455	(49)	19,916	85.46%	
13	12	27	27	324	20,779	(26)	20,467	86.81%	
14	13	25	25	325	21,104	(24)	20,792	88.17%	
15	14	18	18	252	21,356	(17)	21,118	89.22%	
16	15	19	19	285	21,641	(18)	21,371	90.42%	
17	16	7	7	112	21,753	(6)	21,657	90.88%	
18	17	11	11	187	21,940	(10)	21,770	91.66%	
19	18	8	8	144	22,084	(7)	21,958	92.27%	
20	19	5	4	95	22,179	(3)	22,122	92.66%	
21	20	4	4	80	22,259	(3)	22,199	93.00%	
22	21	2	2	42	22,301	(1)	22,280	93.17%	
23	22	3	3	66	22,367	(2)	22,323	93.45%	
24	23	5	5	115	22,482	(4)	22,390	93.93%	
25	24	6	6	144	22,626	(5)	22,506	94.53%	
26	25	5	5	125	22,751	(4)	22,651	95.05%	
27	26	2	2	52	22,803	(1)	22,777	95.27%	
28	27	2	2	54	22,857	(1)	22,830	95.50%	
29	28	2	2	56	22,913	(1)	22,885	95.73%	
30	29	2	2	58	22,971	(1)	22,942	95.97%	
31	30	2	2	60	23,031	(1)	23,001	96.22%	
32	32	2	2	64	23,095	(1)	23,063	96.49%	
33	33	1	1	33	23,128	-	23,128	96.63%	
34	34	2	2	68	23,196	(1)	23,162	96.91%	
35	35	1	1	35	23,231	-	23,231	97.06%	
36	36	1	1	36	23,267	-	23,267	97.21%	
37	41	1	1	41	23,308	-	23,308	97.38%	
38	42	1	1	42	23,350	-	23,350	97.56%	
39	44	1	1	44	23,394	-	23,394	97.74%	
40	45	1	1	45	23,439	-	23,439	97.93%	
41	49	1	1	49	23,488	-	23,488	98.13%	
42	50	1	1	50	23,538	-	23,538	98.34%	
43	58	1	1	58	23,596	-	23,596	98.58%	
44	75	1	1	75	23,671	-	23,671	98.90%	
45	82	1	1	82	23,753	-	23,753	99.24%	
46	83	1	1	83	23,836	-	23,836	99.59%	
47	99	1	1	99	23,935	-	23,935	100.00%	

Billing Analysis Schedules

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: E-14

Docket No. 20220066-WS

Page: 2 of 8

Historical Test Year Ending December 31, 2021

Preparer: W T Rendell

Water [X] or Sewer []

Customer Class: Residential

Meter Size: 1"

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%

Billing Analysis Schedules

Florida Public Service Commission

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%

Billing Analysis Schedules

Florida Public Service Commission

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	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	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%

Billing Analysis Schedules

Florida Public Service Commission

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%

Billing Analysis Schedules

Florida Public Service Commission

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	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	-	-	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%

Billing Analysis Schedules

Florida Public Service Commission

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%

Billing Analysis Schedules

Florida Public Service Commission

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)	(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	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%

E Rate Design - Water

		Test Year	Source	BFC	Usage	BFC	Usage
		Adjusted		%	%	Amt	Amt
O & M							
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	14,985	B-5	0%	100%	-	14,985
616	Fuel for Purchased Power	-	B-5	0%	100%	-	-
618	Chemicals	1,383	B-5	0%	100%	-	1,383
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	8,884	B-5, B-1	50%	50%	4,442	4,442
675	Miscellaneous Expense	2,862	B-5	50%	50%	1,431	1,431
	Total Water O&M	<u>300,232</u>	Summed			<u>143,394</u>	<u>156,838</u>
Depreciation & Amort							
403	Depreciation (Used & Useful)	56,807	B-13	100%	0%	56,807	-
	Less: Amort of CIAC	(9,332)	B-13	100%	0%	(9,332)	-
	Amort of Other	(18,059)	B-1	50%	50%	(9,030)	(9,030)
	Total Depr & Amort	<u>29,416</u>				<u>38,445</u>	<u>(9,030)</u>
Taxes Other Than Income Tax							
	RAF	19,597	B-15	57%	43%	11,224	8,373
	Payroll	-	B-15	100%	0%	-	-
	Property	21,576	B-15	100%	0%	21,576	-
	Other	-	B-15	100%	0%	-	-
	Total Taxes Other than ...	<u>41,173</u>				<u>32,800</u>	<u>8,373</u>
Income Tax							
	Fed, State	-	B-1	57%	43%	-	-
		64,663	D-1	57%	43%	37,035	27,628
Return On Investment							
		435,483	B-1			251,675	183,809
Total Revenue Requirement							
		-		0%	100%	-	-
	Conservation Adjustment	(5,275)	E-2w	100%	0%	(5,275)	-
	Less: Misc Revenue						
	Total Revenue for Rate Setting, Calc'd	<u>430,208</u>		57%	43%	246,400	183,809
	PSC override %BFC from Cover Sheet-->			50%			
	Total Revenue for Rate Setting Used Below	430,208		50%	50%	215,104	215,104

E Rate Design - Water

This section calculates the proposed rates

Class/Meter Size	Units	Factor	WghtdUnits	Chg/WgtUn	BFC	Expected
Total (Res, Gen Srvc, Irr)	7,026	1.00	7,026		27.54	193,496
5/8" X 3/4"	12	1.50	18		41.30	496
3/4"	142	2.50	355		68.84	9,775
1"	25	5.00	125		137.68	3,442
1-1/2"	36	8.00	288		220.28	7,930
2"	-	16.00	0		440.56	-
3"	-	25.00	0		688.38	-
4"	-	50.00	0		1,376.75	-
6"	-	80.00	0		2,202.81	-
8"	-	115.00	0		3,166.53	-
10"	-	0.0833	0			-
Fire Protection (= 1/12 of Commercial)						
2"	-	0.67	0		18.36	-
3"	-	1.33	0		36.71	-
4"	-	2.08	0		57.36	-
6"	-	4.17	0		114.73	-
8"	-	6.67	0		183.57	-
10"	-	9.58	0		263.88	-
Total BFC	<u>7,241</u>		<u>7,812</u>	27.535		<u>215,139</u>

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

					Usage Chg	Expected
Gallonage charge						
Total Usage	25,419	1.00	25,419	8.462	8.46	215,045
Gen'l Srvc only	1,308	1.00			8.46	11,066
Remainder to be recovered from Residential						<u>204,038</u>
Residential Only						
Block 1	20,070	1.00	20,070		7.60	152,532
Block 2	2,604	1.50	3,906		11.40	29,686
Block 3	1,437	2.00	2,874		15.20	21,842
Irrigation						
Block 1	-	1.00	0		7.60	-
Block 2	-	1.50	0		11.40	-
Block 3	-	2.00	0		15.20	-
Block 4	-	2.00	0		15.20	-
Total Usage	<u>24,111</u>		<u>26,850</u>	7.599		<u>204,060</u>
						<u>215,126</u>

430,265
5,275
435,540

SUNNY HILLS UTILITY COMPANY

DOCKET NO. 20220066-WS

ENGINEERING

SCHEDULES - F

**Sunny Hills Utility Company
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	87
Water Treatment Plant Data	F-3	88
Used and Useful Calculations - Water Treatment Plant	F-5	89
Used and Useful Calculation - Distribution & Collection Systems	F-7	90
Margin Reserve Calculations	F-8	91
Equivalent Residential Connections Calculation - Water	F-9	92

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

Florida Public Service Commission

Sunny Hills Utility Company
Docket No. 20220066-WS

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

Historical Test Year Ending December 31, 2021

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	2,500,100	0	1,897,000	908,925	(305,825)	-12.2%
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	TOTAL	41,166,397	0	25,494,000	10,516,498	5,155,899	12.5%

Water Treatment Plant Data

Florida Public Service Commission

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		700
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.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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	10,608	84,000	481,555	720,000	1,224,000	720,000	66.88%	91.00%
2												
3												
4	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.											
5												
6												
7	Water Treatment Plant found to be 91% used and useful in Order No. PSC-12-0102-FOF-WS, issued March 5, 2012.											

STORAGE

	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
9	199,390	170,000	Yes	420,200	0.97	10,608	84,000	481,555	170,000	283.27%	100.00%
10											
11	Storage previously found 100% used and useful by Order No. PSC-12-0102-FOF-WU.										

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

Florida Public Service Commission

**Sunny Hills Utility Company
Docket No. 20220066-WS**

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

Historical Test Year Ending December 31, 2021

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
Water						
1	577.0	0.97	<u>560.0</u>	6,384	8.77%	10.00%
2						
3						
4	Water Distribution found to be 10% used and useful in Order No. PSC-12-0102-FOF-WS, issued March 5, 2012.					

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
WATER					
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	

Equivalent Residential Connections - Water

Florida Public Service Commission

Sunny Hills Utility Company

Schedule: F-9

Docket No. 20220066-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2021

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

INTERIM

SCHEDULES - G

Sunny Hills Utility Company
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE</u> <u>NUMBER</u>	<u>PAGE</u> <u>NUMBER</u>
Rate Schedule - Interim Rates	G-1	94
Schedule of Rate Base - Interim Rates	G-2	95
Schedule of Adjustments to Rate Base - Interim	G-3	96
Schedule of Net Operating Income - Interim	G-4	97
Schedule of Adjustments to Operating Income - Interim	G-5	98
Schedule of Requested Cost of Capital - Interim	G-6	99

Rate Schedule - Interim Rates

Florida Public Service Commission

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 % Increase-->	(2) Present Rates	(3) Proposed Interim Rates
			15.2%
WATER			
1	Residential		
2	5/8" X 3/4"	19.77	22.78
3	3/4"	29.66	34.18
4	1"	49.43	56.96
5	1-1/2"	98.85	113.90
6	2"	158.16	182.25
7	3"	316.32	364.49
8	4"	494.25	569.52
9	6"	988.50	1,139.05
10	8"	1,581.60	1,822.47
11	10"	2,251.70	2,594.63
12	<i>Gallage Charge, per 1,000 gallons</i>		-
13	<i>0 - 6,000 gal.</i>	6.82	7.86
14	<i>6,001 - 12,000 gal.</i>	10.24	11.80
15	<i>Over 12,000 gal.</i>	13.63	15.71
16	General Service		
17	5/8" X 3/4"	19.77	22.78
18	3/4"	29.66	34.18
19	1"	49.43	56.96
20	1-1/2"	98.85	113.90
21	2"	158.16	182.25
22	3"	316.32	364.49
23	4"	494.25	569.52
24	6"	988.50	1,139.05
25	8"	1,581.60	1,822.47
26	10"	2,251.70	2,594.63
27	Gallage charge	7.64	8.80
28			
29	Irrigation		
30	5/8" X 3/4"	19.77	22.78
31	3/4"	29.66	34.18
32	1"	49.43	56.96
33	1-1/2"	98.85	113.90
34	2"	158.16	182.25
35	3"	316.32	364.49
36	4"	494.25	569.52
37	<i>Gallage Charge, per 1,000 gallons</i>		
38	<i>0 - 6,000 gal.</i>	6.82	7.86
39	<i>6,001 - 12,000 gal.</i>	10.24	11.80
40	<i>Over 12,000 gal.</i>	13.63	15.71
41			
42	Fire Protection		
43	2"	12.62	14.54
44	3"	25.23	29.07
45	4"	39.43	45.44
46	6"	78.85	90.86
47	8"	126.16	145.37
48	10"	181.34	208.96

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Historical Projected

Schedule: G-2

Page: 1 of 1

Preparer: W T Rendell

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
WATER						
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	37,324		0	37,324	A-1
11	Total Rate Base	<u>882,702</u>	<u>(483,512)</u>	<u>0</u>	<u>399,190</u>	

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

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: W T Rendell

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

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENTS TO TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Sunny Hills Utility Company

Docket No. 20220066-WS

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 Test Year	Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	% Increase	Supporting Schedules
Water								
1 Water Sales Revenues	344,137		0	344,137	52,411	396,548	15.23%	E-2w
2 Other Revenues	5,275		0	5,275	0	5,275		E-2w
3 OPERATING REVENUES	<u>351,891</u>		0	<u>351,891</u>	<u>49,932</u>	<u>401,823</u>		
4 Operation & Maintenance	298,594		0	298,594	0	298,594		B-1
5 Depreciation, net of CIAC Amort.	47,475		0	47,475		47,475		B-1
6 Amortization	(18,059)		0	(18,059)		(18,059)		B-1
7 Taxes Other Than Income	37,411		0	37,411	2,247	39,658		B-1
8 Provision for Income Taxes	0		0	0	0	0		B-1
9 OPERATING EXPENSES	<u>365,421</u>		0	<u>365,421</u>	<u>2,247</u>	<u>367,668</u>		
10 NET OPERATING INCOME	<u>(13,530)</u>		0	<u>(13,530)</u>	<u>47,685</u>	<u>34,155</u>		
11 RATE BASE	<u>399,190</u>			<u>399,190</u>		<u>399,190</u>		A-1
12 RATE OF RETURN	<u>-3.39%</u>			<u>-3.39%</u>		<u>8.56%</u>		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Sunny Hills Utility Company

Docket No. 20220066-WS

Historical Test Year Ending December 31, 2021

Historical [X] Projected []

Water [X] Sewer []

Schedule: G-5

Page: 1 of 1

Preparer: W T Rendell

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>49,932</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>2,247</u>	<u>#REF!</u>
16			

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	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	388,300	97.27%	8.74%	8.50%	D-2
5	Customer Deposits	10,890	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>399,190</u>	<u>100.00%</u>		<u>8.56%</u>	

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