

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

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

OF

SUNSHINE WATER SERVICES COMPANY

Docket No.:20240068-WS

VOLUME I



FOR THE

Test Year Ended: December 31, 2023

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Sewer
A-3	3	Adjustments to Rate Base - Final
A-4	7	Annual Plant Additions and Balances
A-5	8	Water Plant in Service by Primary Account
A-6	10	Sewer Plant in Service by Primary Account
A-7	13	Summary of Non-Used & Useful Plant
A-8	14	Annual Accumulated Depreciation Additions and Balances
A-9	15	Water Accumulated Depreciation by Primary Account
A-10	17	Sewer Accumulated Depreciation by Primary Account
A-11	20	Annual CIAC Additions and Balances
A-12	21	CIAC by Classification
A-13	25	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	26	Accumulated Amortization of CIAC by Classification
A-15	30	Schedule of AFUDC Rates Used
A-16	31	Annual Advances for Construction Additions and Balances
A-17	32	Calculation of Working Capital Allowance
A-18	33	Comparative Balance Sheet - Assets
A-19	35	Comparative Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	37	Schedule of Water Operating Statement - Final
B-2	38	Schedule of Sewer Operating Statement - Final
B-3	39	Adjustments to Operating Income - Final
B-4	46	Test Year Operating Revenues
B-5	47	Operation and Maintenance Expenses by Month - Water
B-6	49	Operation and Maintenance Expenses by Month - Sewer
B-7	51	Comparative Operation and Maintenance Expenses - Water
B-8	52	Comparative Operation and Maintenance Expenses - Sewer
B-9	53	Schedule of Test Year Contractual Services
B-10	54	Analysis of Rate Case Expense
B-11	55	Analysis of Major Maintenance Projects - Water and Sewer
B-12	57	Schedule of Allocated Expenses
B-13	70	Depreciation Expense - Water
B-14	71	Depreciation Expense - Sewer
B-15	73	Schedule of Taxes Other than Income

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>INCOME TAX</u>		
C-1	74	Reconciliation of Total Income Tax Provision - Final
C-2	75	State and Federal Income Tax Calculation - Current -Final
C-3	77	Schedule of Interest in Tax Expense Calculation
C-4	78	Book/Tax Differences - Permanent
C-5	79	Deferred Tax Expense - Final
C-6	81	Accumulated Deferred Income Taxes - Final
C-7	84	Investment Tax Credits
C-8	85	Parent(s) Debt Information
C-9	86	Income Tax Returns
C-10	87	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	88	Requested Cost of Capital - Final
D-2	89	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	91	Preferred Stock Outstanding
D-4	92	Short-Term Debt
D-5	93	Long-Term Debt
D-6	94	Variable Rate Long-Term Debt
D-7	95	Schedule of Customer Deposits
<u>RATE SCHEDULES</u>		
E-1	96	Rate Schedule
E-2	98	Revenue Schedule at Present and Proposed Rates
E-3	106	Customer Monthly Billing Schedule
E-4	111	Miscellaneous Service Charges
E-5	113	Miscellaneous Service Charge Revenue
E-6	115	Public Fire Hydrants Schedule
E-7	118	Private Fire Protection Schedule
E-8	119	Contracts and Agreements Schedule
E-9	120	Tax or Franchise Fee Schedule
E-10	121	Service Availability Charges Schedule
E-11	122	Guaranteed Revenues Received Schedule
E-12	123	Class A Utility Cost of Service Study
E-13	124	Projected Test Year Revenue Calculation
E-14	125	Billing Analysis Schedule (contained in Volume II)

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>ENGINEERING SCHEDULES</u>		
		<u>Cypress Lakes</u>
F-1	126	Gallons of Water Pumped, Sold and Unaccounted For
F-2	127	Gallons of Wastewater Treated
F-3	128	Water Treatment Plant Data
F-4	129	Wastewater Treatment Plant Data
F-5	130	Used and Useful Calculations - Water Treatment Plant
F-6	131	Used and Useful Calculations - Wastewater Treatment Plant
F-7	133	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	134	Margin Reserve Calculations - Water and Wastewater
F-9	135	Equivalent Residential Connections - Water
F-10	136	Equivalent Residential Connections - Wastewater
		<u>Eagle Ridge</u>
F-2	137	Gallons of Wastewater Treated
F-4	138	Wastewater Treatment Plant Data
F-6	139	Used and Useful Calculations - Wastewater Treatment Plant
F-7	141	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	142	Margin Reserve Calculations - Water and Wastewater
F-10	143	Equivalent Residential Connections - Wastewater
		<u>Lake Placid</u>
F-1	144	Gallons of Water Pumped, Sold and Unaccounted For
F-2	145	Gallons of Wastewater Treated
F-3	146	Water Treatment Plant Data
F-4	147	Wastewater Treatment Plant Data
F-5	148	Used and Useful Calculations - Water Treatment Plant
F-6	149	Used and Useful Calculations - Wastewater Treatment Plant
F-7	151	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	152	Margin Reserve Calculations - Water and Wastewater
F-9	153	Equivalent Residential Connections - Water
F-10	154	Equivalent Residential Connections - Wastewater

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
		<u>Lake Utility Services</u>
F-1	155	Gallons of Water Pumped, Sold and Unaccounted For
F-2	158	Gallons of Wastewater Treated
F-3	160	Water Treatment Plant Data
F-4	163	Wastewater Treatment Plant Data
F-5	165	Used and Useful Calculations - Water Treatment Plant
F-6	169	Used and Useful Calculations - Wastewater Treatment Plant
F-7	173	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	174	Margin Reserve Calculations - Water and Wastewater
F-9	175	Equivalent Residential Connections - Water
F-10	178	Equivalent Residential Connections - Wastewater
		<u>Pennbrooke</u>
F-1	180	Gallons of Water Pumped, Sold and Unaccounted For
F-2	181	Gallons of Wastewater Treated
F-3	182	Water Treatment Plant Data
F-4	183	Wastewater Treatment Plant Data
F-5	184	Used and Useful Calculations - Water Treatment Plant
F-6	185	Used and Useful Calculations - Wastewater Treatment Plant
F-7	187	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	188	Margin Reserve Calculations - Water and Wastewater
F-9	189	Equivalent Residential Connections - Water
F-10	190	Equivalent Residential Connections - Wastewater
		<u>Marion -Golden Hills/Crownwood</u>
F-1	191	Gallons of Water Pumped, Sold and Unaccounted For
F-2	192	Gallons of Wastewater Treated
F-3	193	Water Treatment Plant Data
F-4	194	Wastewater Treatment Plant Data
F-5	195	Used and Useful Calculations - Water Treatment Plant
F-6	196	Used and Useful Calculations - Wastewater Treatment Plant
F-7	198	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	199	Margin Reserve Calculations - Water and Wastewater
F-9	200	Equivalent Residential Connections - Water
F-10	201	Equivalent Residential Connections - Wastewater
		<u>Orange - Crescent Heights</u>
F-1	202	Gallons of Water Pumped, Sold and Unaccounted For
F-3	203	Water Treatment Plant Data
F-5	204	Used and Useful Calculations - Water Treatment Plant
F-7	205	Used and Useful Calculations - Water Distribution System
F-8	206	Margin Reserve Calculations - Water
F-9	207	Equivalent Residential Connections - Water

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
		<u>Orange - Davis Shores</u>
F-1	208	Gallons of Water Pumped, Sold and Unaccounted For
F-3	209	Water Treatment Plant Data
F-5	210	Used and Useful Calculations - Water Treatment Plant
F-7	211	Used and Useful Calculations - Water Distribution System
F-8	212	Margin Reserve Calculations - Water
F-9	213	Equivalent Residential Connections - Water
		<u>Labrador</u>
F-1	214	Gallons of Water Pumped, Sold and Unaccounted For
F-2	215	Gallons of Wastewater Treated
F-3	216	Water Treatment Plant Data
F-4	217	Wastewater Treatment Plant Data
F-5	218	Used and Useful Calculations - Water Treatment Plant
F-6	219	Used and Useful Calculations - Wastewater Treatment Plant
F-7	221	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	222	Margin Reserve Calculations - Water and Wastewater
F-9	223	Equivalent Residential Connections - Water
F-10	224	Equivalent Residential Connections - Wastewater
		<u>Pasco - Summertree</u>
F-1	225	Gallons of Water Pumped, Sold and Unaccounted For
F-2	226	Gallons of Wastewater Treated
F-3	227	Water Treatment Plant Data
F-4	228	Wastewater Treatment Plant Data
F-5	229	Used and Useful Calculations - Water Treatment Plant
F-6	230	Used and Useful Calculations - Wastewater Treatment Plant
F-7	231	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	232	Margin Reserve Calculations - Water and Wastewater
F-9	233	Equivalent Residential Connections - Water
F-10	234	Equivalent Residential Connections - Wastewater
		<u>Pasco - Oranewood, Buena Vista, Wis-Bar</u>
F-1	235	Gallons of Water Pumped, Sold and Unaccounted For
F-2	236	Gallons of Wastewater Treated
F-3	237	Water Treatment Plant Data
F-4	238	Wastewater Treatment Plant Data
F-5	239	Used and Useful Calculations - Water Treatment Plant
F-6	240	Used and Useful Calculations - Wastewater Treatment Plant
F-7	242	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	243	Margin Reserve Calculations - Water and Wastewater
F-9	244	Equivalent Residential Connections - Water
F-10	245	Equivalent Residential Connections - Wastewater

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
		<u>Pinellas - Lake Tarpon</u>
F-1	246	Gallons of Water Pumped, Sold and Unaccounted For
F-2		Gallons of Wastewater Treated
F-3	247	Water Treatment Plant Data
F-5	248	Used and Useful Calculations - Water Treatment Plant
F-7	249	Used and Useful Calculations - Water Distribution System
F-8	250	Margin Reserve Calculations - Water
F-9	251	Equivalent Residential Connections - Water
		<u>Mid-County</u>
F-2	252	Gallons of Wastewater Treated
F-4	253	Wastewater Treatment Plant Data
F-6	254	Used and Useful Calculations - Wastewater Treatment Plant
F-7	256	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	257	Margin Reserve Calculations - Water and Wastewater
F-10	258	Equivalent Residential Connections - Wastewater
		<u>Tierra Verde</u>
F-2	259	Gallons of Wastewater Treated
F-4	260	Wastewater Treatment Plant Data
F-6	261	Used and Useful Calculations - Wastewater Treatment Plant
F-7	263	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	264	Margin Reserve Calculations - Water and Wastewater
F-10	265	Equivalent Residential Connections - Wastewater
		<u>Sandalhaven</u>
F-2	266	Gallons of Wastewater Treated
F-4	267	Wastewater Treatment Plant Data
F-6	268	Used and Useful Calculations - Wastewater Treatment Plant
F-7	270	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	271	Margin Reserve Calculations - Water and Wastewater
F-10	272	Equivalent Residential Connections - Wastewater
		<u>Sanlando (includes Knollwood, Des Pinar, Longwood)</u>
F-1	273	Gallons of Water Pumped, Sold and Unaccounted For
F-2	274	Gallons of Wastewater Treated
F-3	275	Water Treatment Plant Data
F-4	276	Wastewater Treatment Plant Data
F-5	277	Used and Useful Calculations - Water Treatment Plant
F-6	278	Used and Useful Calculations - Wastewater Treatment Plant
F-7	280	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	281	Margin Reserve Calculations - Water and Wastewater
F-9	282	Equivalent Residential Connections - Water
F-10	283	Equivalent Residential Connections - Wastewater

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
		<u>Seminole - Bear Lake</u>
F-1	284	Gallons of Water Pumped, Sold and Unaccounted For
F-3	285	Water Treatment Plant Data
F-5	286	Used and Useful Calculations - Water Treatment Plant
F-7	287	Used and Useful Calculations - Water Distribution System
F-8	288	Margin Reserve Calculations - Water and Wastewater
F-9	289	Equivalent Residential Connections - Water
		<u>Seminole - Combined Ravenna Park, Phillips, Lincoln Heights</u>
F-1	290	Gallons of Water Pumped, Sold and Unaccounted For
F-2	291	Gallons of Wastewater Treated
F-3	292	Water Treatment Plant Data
F-4	293	Wastewater Treatment Plant Data
F-5	294	Used and Useful Calculations - Water Treatment Plant
F-6	295	Used and Useful Calculations - Wastewater Treatment Plant
F-7	297	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	298	Margin Reserve Calculations - Water and Wastewater
F-9	299	Equivalent Residential Connections - Water
F-10	300	Equivalent Residential Connections - Wastewater
		<u>Seminole - Jansen</u>
F-1	301	Seminole - Gallons of Water Pumped, Sold and Unaccounted For
F-3	302	Water Treatment Plant Data
F-5	303	Used and Useful Calculations - Water Treatment Plant
F-7	304	Used and Useful Calculations - Water Distribution System
F-8	305	Margin Reserve Calculations - Water and Wastewater
F-9	306	Equivalent Residential Connections - Water
		<u>Seminole - Little Wekiva</u>
F-1	307	Seminole - Gallons of Water Pumped, Sold and Unaccounted For
F-3	308	Water Treatment Plant Data
F-5	309	Used and Useful Calculations - Water Treatment Plant
F-7	310	Used and Useful Calculations - Water Distribution System
F-8	311	Margin Reserve Calculations - Water and Wastewater
F-9	312	Equivalent Residential Connections - Water

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
		<u>Oakland Shores</u>
F-1	313	Seminole - Gallons of Water Pumped, Sold and Unaccounted For
F-3	314	Water Treatment Plant Data
F-5	315	Used and Useful Calculations - Water Treatment Plant
F-7	316	Used and Useful Calculations - Water Distribution System
F-8	317	Margin Reserve Calculations - Water and Wastewater
F-9	318	Equivalent Residential Connections - Water
		<u>Seminole - Park Ridge</u>
F-1	319	Seminole - Gallons of Water Pumped, Sold and Unaccounted For
F-3	320	Water Treatment Plant Data
F-5	321	Used and Useful Calculations - Water Treatment Plant
F-7	322	Used and Useful Calculations - Water Distribution System
F-8	323	Margin Reserve Calculations - Water and Wastewater
F-9	324	Equivalent Residential Connections - Water
		<u>Seminole - Weathersfield</u>
F-1	325	Gallons of Water Pumped, Sold and Unaccounted For
F-2	326	Gallons of Wastewater Treated
F-3	327	Water Treatment Plant Data
F-4	328	Wastewater Treatment Plant Data
F-5	329	Used and Useful Calculations - Water Treatment Plant
F-6	330	Used and Useful Calculations - Wastewater Treatment Plant
F-7	332	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	333	Margin Reserve Calculations - Water and Wastewater
F-9	334	Equivalent Residential Connections - Water
F-10	335	Equivalent Residential Connections - Wastewater

Schedule of Water Rate Base

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule: A-1

Docket No.:20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	154,450,166	21,500,216	(A)	175,950,382	A-5, A-3
2						
3	Utility Land & Land Rights	345,317	(46,750)	(A)	298,567	A-5
4						
5	Less: Non-Used & Useful Plant			(B)		A-7
6						
7	Construction Work in Progress	10,702,753	(10,702,753)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(72,724,166)	10,253,994	(D)	(62,470,172)	A-9, A-3
10						
11	Less: CIAC	(64,533,345)	451,677	(E)	(64,081,668)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	32,293,395	(457,037)	(E)	31,836,358	A-14, A-3
14						
15	Acquisition Adjustments	1,292,816	(1,292,816)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	114,806	(114,806)	(F)	-	-
18						
19	Advances For Construction	(35,452)			(35,452)	A-16
20						
21	Working Capital Allowance	-	1,746,652	(G)	1,746,652	A-17, A-3
22						
23	Total Rate Base	61,906,291	21,338,376		83,244,667	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule: A-2

Docket No.:20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	153,190,867	31,399,624	(A)	184,590,491	A-6, A-3
2						
3	Utility Land & Land Rights	510,063	46,750	(A)	556,813	A-6, A-3
4						
5	Less: Non-Used & Useful Plant (net)		(140,657)	(B)	(140,657)	A-7
6						
7	Construction Work in Progress	14,693,009	(14,693,009)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(67,120,600)	(8,198,980)	(D)	(75,319,580)	A-10, A-3
10						
11	Less: CIAC	(37,475,393)	240,934	(E)	(37,234,459)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	29,588,418	(3,085,974)	(E)	26,502,444	A-14, A-3
14						
15	Acquisition Adjustments	-	-	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	-	-	(F)	-	-
18						
19	Advances For Construction	-			-	A-16
20						
21	Working Capital Allowance	-	2,617,989	(G)	2,617,989	A-17, A-3
22						
23	Total Rate Base	93,386,364	8,186,678		101,573,042	

Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant		
2	(1) Allocations of Common Plant between Systems		
3	303.5/353.7 Land & Land Rights	(46,750)	46,750
4	304.5/354.7 Structures & Improvements	(8,197,187)	8,197,187
5	340.5/390.7 Office Furn & Eqpt	(6,079,404)	6,079,404
6	341.5/391.7 Transportation Eqpt Wtr	(2,195,401)	2,195,401
7	342.5/392.7 Stores Equipment	(14,011)	14,011
8	343.5/393.5 Tools, Shop & Garage Equipment	(582,543)	582,543
9	344.5/394.7 Laboratory Equipment	(105,445)	105,445
10	345.5/395.7 Power Operated Equipment	(413,368)	413,368
11	346.5/396.7 Communication Equipment	(535,242)	535,242
12	347.5/397.7 Miscellaneous Equipment	(200,368)	200,368
13	348.5/398.7 Other Plant	(58,411)	58,411
14	Total Allocations of common Plant between systems	(18,428,130)	18,428,130
15			
16	(2) Sandalhaven - to reclass EWD		
17	389.1 Intangible Plant		2,232,909
18	398.7 Other Tangible Plant		(2,232,909)
19	Total Reclass of EWD	-	-
20			
21	(3) Pro Forma Adjustments		
22	(a) Plant Additions		
23	304.3 Structures & Improvements - WTP	4,502,611	
24	307.2 Wells & Springs	2,872,305	
25	310.2 Power Generation Equipment	4,338,173	
26	320.3 Water Treatment Equipment	5,774,720	
27	331.4 Transm. & Distribution Mains	4,016,317	
28	334.4 Meters	20,071,423	
29	346.5 Communication Equipment	262,682	
30	354.4 Structures & Improvements		1,006,114
31	360.2 Collection Sewers - Force		9,672,808
32	361.2 Collection Sewers - Gravity		2,783,549
33	361.2 Collection Sewers - Manholes		320,904
34	381.4 Plant Sewers		139,854
35	389.6 Other Plant Reclaim Water Dist		165,114
36	391.7 Vehicles		573,587
37	Total Pro Forma Additions Adjustments	41,838,231	14,661,930
38			
39	(b) Plant Retirements		
40	304.3 Structures & Improvements - WTP	(50,488)	
41	310.2 Power Generation Equipment	(487,997)	
42	320.3 Water Treatment Equipment	(610,904)	
43	331.4 Transm. & Distribution Mains	(310,362)	
44	334.4 Meters	(496,885)	
45	354.4 Structures & Improvements		(121,410)
46	360.2 Collection Sewers - Force		(1,236,397)
47	361.2 Collection Sewers - Gravity		(285,878)
48	Total Pro Forma Retirements Adjustments	(1,956,635)	(1,643,685)
49			
50	Total Proforma Adjustments to Utility Plant in Service	39,881,596	13,018,244
51			
52	Total Adjustments to Utility Plant in Service	21,453,466	31,446,374
53			
54	(B) Non-Used & Useful Plant (A-7)		(140,657)
55			
56	(C) Construction Work in Progress		
57	To remove from rate base average adjusted construction work in process balance	(10,702,753)	(14,693,009)
58			
59	Total Construction Work in Progress Adjustments	(10,702,753)	(14,693,009)

Company: Sunshine Water Services Company

Schedule: A-3

Docket No.:20240068-WS

Page 2 of 4

Test Year Ended: December 31, 2023

Interim [] Final [X]

Preparer: Deborah Swain

Historic [X] Projected []

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

Line No.	Description	Water	Wastewater
1	(D) Accumulated Depreciation		
2	1. <u>Test Year Adjustments</u>		
3	(a) Allocations of Common Plant between Systems		
4	304.5/354.7 Structures & Improvements	(2,518,474)	2,518,474
5	340.5/390.7 Office Furn & Eqpt	(5,400,012)	5,400,012
6	341.5/391.7 Transportation Eqpt Wtr	(1,642,132)	1,642,132
7	342.5/392.7 Stores Equipment	3,242	(3,242)
8	343.5/393.5 Tools, Shop & Garage Equipment	(680,733)	680,733
9	344.5/394.7 Laboratory Equipment	(49,007)	49,007
10	345.5/395.7 Power Operated Equipment	(30,573)	30,573
11	346.5/396.7 Communication Equipment	(243,459)	243,459
12	347.5/397.7 Miscellaneous Equipment	12,057	(12,057)
13	348.5/398.7 Other Plant	227,210	(227,210)
14		<u>(10,321,881)</u>	<u>10,321,881</u>
15			
16	(b) To correct over-amortization of Sandalhaven intangible plant (EWD) 389.1		
17	13 month avg balance, 40 year amortization rate		983,201
18	Per Books		(2,327,750)
19	Adjustment to AD account 389.1 for over-amortization	-	(1,344,550)
20			
21	(c) To reclassify Summertree well retirement entry		
22	301.1 Balance remaining charged to AD Organization cost	(442,749)	
23	307.2 Balance should have been charged to AD Wells and Springs	442,749	
24	Total Adjustment for reclassification of AD - Wells and Springs	-	-
25			
26	Total Adjustments to Test Year Accumulated Depreciation	<u>(10,321,881)</u>	<u>8,977,332</u>
27			
28	2 <u>Proforma Adjustments</u>		
29	<u>Pro-Forma Adjustments</u>		
30	(ca To annualize accumulated depreciation for test year additions		
31	301.1 Organization	43	
32	304.2 Structures & Improvements	(361)	
33	305.2 Collect. & Impound. Reservoirs	894	
34	307.2 Wells & Springs	418	
35	309.2 Supply Mains	12,679	
36	310.2 Power Generation Equipment	1,487	
37	311.2 Pumping Equipment	461	
38	304.3 Structures & Improvements	2,072	
39	311.3 Pumping Equipment - WTP	16,645	
40	320.3 Water Treatment Equipment	1,467	
41	339.3 Other Plant & Misc. Equipment	4,868	
42	304.4 Structures & Improvements	2,755	
43	311.4 Electric Pumping Equipment - T&D	(168)	
44	330.4 Distr. Reservoirs & Standpipes	194	
45	331.4 Transm. & Distribution Mains	24,282	
46	333.4 Services	20,670	
47	334.4 Meters & Meter Installations	16,971	
48	335.4 Hydrants	3,250	
49	336.4 Backflow Prevention Devices	349	
50	339.4 Other Plant & Misc. Equipment	70	
51	304.5 Structures & Improvements	980	
52	340.5 Office Furniture & Equipment	11,025	
53	341.5 Transportation Equipment	32,672	
54	342.5 Stores Equipment	159	
55	343.5 Tools, Shop & Garage Equipment	500	
56	344.5 Laboratory Equipment	772	
57	345.5 Power Operated Equipment	8,908	
58	346.5 Communication Equipment	20,801	
59	(continued next page)		

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

Line No.	Description	Water	Wastewater
1	(a) To annualize accumulated depreciation for test year additions (continued)		
2	347.5 Miscellaneous Equipment	2,837	
3	348.5 Other Tangible Plant	93	
4	351.1 Organization		161
5	354.2 Structures & Improvements		145
6	355.2 Power Generation Equipment - Collection Plt		1,677
7	360.2 Force Mains		68,975
8	361.2 Collection Sewers - Gravity		67,173
9	362.2 Special Collecting Structures		902
10	363.2 Services to Customers		1,508
11	364.2 Flow Measuring Devices		1,741
12	389.2 Other Plant & Misc. Equipment		6,308
13	354.3 Structures & Improvements		24,239
14	355.3 Power Generation Equipment - Pumping Plt		12,690
15	370.3 Receiving Wells		3
16	371.3 Pumping Equipment		16,567
17	354.4 Structures & Improvements		18,688
18	355.4 Power Generation Equipment - Treatment Plt		322
19	380.4 Treatment & Disposal Equipment		3,088
20	381.4 Plant Sewers		1,974
21	382.4 Outfall Sewer Lines		171
22	389.4 Other Plant & Misc. Equipment		8,674
23	354.5 Structures & Improvements		6,669
24	371.5 Pumping Equipment		1,451
25	374.5 Reuse Distribution Reservoirs		46
26	380.5 Treatment & Disposal Equipment		491
27	381.5 Plant Sewers		783
28	389.5 Other Plant & Misc. Equipment		4
29	366.6 Reuse Services		4,605
30	367.6 Reuse Meters & Meter Installations		431
31	371.6 Pumping Equipment		236
32	375.6 Reuse Transmission & Distribution System		7,521
33	354.7 Structures & Improvements		912
34	390.7 Office Furniture & Equipment		10,251
35	391.7 Transportation Equipment		30,377
36	392.7 Stores Equipment		148
37	393.7 Tools, Shop & Garage Equipment		465
38	394.7 Laboratory Equipment		718
39	395.7 Power Operated Equipment		8,282
40	396.7 Communication Equipment		19,340
41	397.7 Miscellaneous Equipment		2,638
42	398.7 Other Tangible Plant		87
43	Total Annualized Accumulated Depreciation Adjustment	184,865	330,459
44			
45	(b) To adjust accumulated depreciation for pro forma additions		
46	304.3 Structures & Improvements - WTP	140,932	
47	307.2 Wells & Springs	95,648	
48	310.2 Power Generation Equipment	216,909	
49	320.3 Water Treatment Equipment	262,750	
50	331.4 Transm. & Distribution Mains	93,580	
51	334.4 Meters	1,003,571	
52	346.5 Communication Equipment	26,268	
53	354.4 Structures & Improvements		31,491
54	360.2 Collection Sewers - Force		322,104
55	361.2 Collection Sewers - Gravity		61,795
56	361.2 Collection Sewers - Manholes		10,686
57	381.4 Plant Sewers		4,000
58	389.6 Other Plant Reclaim Water Dist		9,180
59	391.7 Vehicles		95,617
60	Total Accumulated Depreciation for Pro Forma Additions	1,839,657	534,874

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

Line No.	Description	Water	Wastewater
1	(c) Plant Retirements		
2	304.3 Structures & Improvements - WTP	(50,488)	
3	310.2 Power Generation Equipment	(487,997)	
4	320.3 Water Treatment Equipment	(610,904)	
5	331.4 Transm. & Distribution Mains	(310,362)	
6	334.4 Meters	(496,885)	
7	354.4 Structures & Improvements		(121,410)
8	360.2 Collection Sewers - Force		(1,236,397)
9	361.2 Collection Sewers - Gravity		(285,878)
10	Total Accumulated Depreciation for Pro Forma Retirements	(1,956,635)	(1,643,685)
11			
12	Total Proforma Adjustments to Accumulted Depreciation	67,887	(778,352)
13			
14	Total Accumulated Depreciation Adjustments	(10,253,994)	8,198,980
15			
16	(E) Contributions in Aid of Construction / Amortization		
17	1. <u>Adjust over-amortization of CIAC - ORDER NO. PSC-2017-0361-FOF-WS</u>		
18	Lake Placid - Tap Fees	(5,360)	(41,020)
19	Mid County - General Plant		(661,494)
20	Sanlando - Pump Structure		(507,248)
21	Sanlando - Treatment Structure		(957,683)
22	Sanlando - Gravity Mains		(677,594)
23		(5,360)	(2,845,039)
24	2. <u>Retirement of Proforma Contributed Plant</u>		
25	334.4 Meters	(451,677)	
26	360.2 Collection Sewers - Force		(153,176)
27	361.2 Collection Sewers - Gravity		(87,759)
28	Total Retirement of Contributed Plant	(451,677)	(240,934)
29			
30	3. <u>Amortization on Retirement of Proforma Contributed Plant</u>		
31	334.4 Meters	(451,677)	
32	360.2 Collection Sewers - Force		(153,176)
33	361.2 Collection Sewers - Gravity		(87,759)
34	Total Amortization on Retirement of Proforma Contributed Plant	(451,677)	(240,934)
35			
36	(F) Acquisition Adjustments /Accumulated Amortization		
37	To remove acquisition Adjustments from Rate Base		
38			
39	Acquisition Adjustments	(1,292,816)	-
40			
41	Accum. Amort. of Acq. Adjustments	(114,806)	-
42			
43	(G) Working Capital Adjustment Per Schedule A-17	1,746,652	2,617,989

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Schedule Year Ended: December 31, 2023
Historic [X] Projected []

Schedule: A-4
Page 1 of 1
Preparer: Deborah Swain

Explanation: Provide the annual balance of the original cost of 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.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/19	\$ 119,250,869	\$ 140,781,190
2	Additions	6,023,027	258,804
3	Retirements	(282,794)	(534,954)
4	Commission Ordered Adjustment		
5	Adjustments	(501)	
6	Balance 12/31/20	\$ 124,990,601	\$ 140,505,040
7			
8	Additions	7,794,833	13,003,616
9	Retirements	(741,100)	(2,697,067)
10	Adjustments - UIF Allocations		
11	Adjustments - Rounding		
12	Balance 12/31/21	\$ 132,044,334	\$ 150,811,589
13			
14	Additions	4,742,265	17,227,827
15	Retirements	(517,901)	(2,013,846)
16	Adjustments - UIF Allocations (1)	(2,330,984)	2,330,915
17	Adjustments - Rounding		
18			
19	Balance 12/31/22 ⁽²⁾	\$ 133,937,714	\$ 168,356,485
20	Adjustments - 2022 UIF Allocations Reversed (1)	2,330,987	(2,330,915)
21	Additions	3,318,390	15,354,369
22	Retirements	698,980	(962,727)
23	Adjustments - Rounding		
24	Balance 12/31/23	\$ 140,286,071	\$ 180,417,212
25			
26	Notes:		
27	(1) Rate base was last established for historical year 2019 in PSC-2021-0206-FOF-WS		
28	(2) Annual Report ending balances / beginning balances are incorrect. Balances reflected on this schedule are per book:		

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

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] Projected []

Schedule: A-5
 Page 1 of 2
 Preparer: Deborah Swain

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) NU&U %	(6) NU&U Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	99,581		99,581		
3	302.1 Franchises	233,144		233,144		
4	339.1 Other Plant & Misc. Equipment	35,755		35,755		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	35,517		35,517		
7	304.2 Structures & Improvements	1,240,081		1,240,081		
8	305.2 Collect. & Impound. Reservoirs	299,465		299,465		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	4,201,603	2,872,305	7,073,908		
11	308.2 Infiltration Galleries & Tunnels	138,232		138,232		
12	309.2 Supply Mains	3,892,172		3,892,172		
13	310.2 Power Generation Equipment	907,488	3,850,176	4,757,664		
14	311.2 Pumping Equipment	519,551		519,551		
15	339.2 Other Plant & Misc. Equipment	80,709		80,709		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	212,522		212,522		
18	304.3 Structures & Improvements	9,280,422	4,452,123	13,732,545		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	9,130,529		9,130,529		
21	320.3 Water Treatment Equipment	7,462,433	5,163,816	12,626,249		
22	339.3 Other Plant & Misc. Equipment	208,071		208,071		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	303.4 Land & Land Rights	246		246		
25	304.4 Structures & Improvements	79,126		79,126		
26	311.4 Electric Pumping Equipment - T&D	319,929		319,929		
27	330.4 Distr. Reservoirs & Standpipes	5,670,804		5,670,804		
28	331.4 Transm. & Distribution Mains	49,257,242	3,705,955	52,963,197		
29	333.4 Services	12,343,484		12,343,484		
30	334.4 Meters & Meter Installations	7,382,912	19,574,538	26,957,450		
31	335.4 Hydrants	2,928,781		2,928,781		
32	336.4 Backflow Prevention Devices	567,197		567,197		
33	339.4 Other Plant & Misc. Equipment	19,980		19,980		
34	GENERAL PLANT					
35	303.5 Land & Land Rights	97,032	(46,750)	50,282		
36	304.5 Structures & Improvements	17,013,671	(8,197,187)	8,816,484		
37	340.5 Office Furniture & Equipment	12,618,107	(6,079,404)	6,538,703		
38	341.5 Transportation Equipment	4,556,665	(2,195,401)	2,361,264		
39	342.5 Stores Equipment	29,080	(14,011)	15,069		
40	343.5 Tools, Shop & Garage Equipment	1,209,098	(582,543)	626,555		
41	344.5 Laboratory Equipment	218,856	(105,445)	113,411		
42	345.5 Power Operated Equipment	857,967	(413,368)	444,599		
43	346.5 Communication Equipment	1,110,922	(272,560)	838,362		
44	347.5 Miscellaneous Equipment	415,874	(200,368)	215,506		
45	348.5 Other Tangible Plant	121,235	(58,411)	62,824		
46						
47	TOTAL	154,795,483	21,453,466	176,248,949	N/A	-

Company: Sunshine Water Services Company
Docket No.:20240068-W5
Test Year Ended: December 31, 2023
Historic [X] Projected []

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Preparer: Deborah Swain

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year												(13)	(14)	(15) 13-Month Average Bal.
		Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23			
1	INTANGIBLE PLANT															
2	301.1 Organization	98,683	98,683	98,683	98,683	98,683	98,683	98,794	99,408	100,121	100,905	100,905	101,161	101,161	99,581	
3	302.1 Franchises	232,784	232,784	233,210	233,210	233,210	233,210	233,210	233,210	233,210	233,210	233,210	233,210	233,210	233,144	
4	339.1 Other Plant & Misc. Equipment	35,755	35,755	35,755	35,755	35,755	35,755	35,755	35,755	35,755	35,755	35,755	35,755	35,755	35,755	
5	SOURCE OF SUPPLY AND PUMPING PLANT															
6	303.2 Land & Land Rights	35,517	35,517	35,517	35,517	35,517	35,517	35,517	35,517	35,517	35,517	35,517	35,517	35,517	35,517	
7	304.2 Structures & Improvements	1,249,248	1,249,248	1,249,248	1,249,248	1,249,272	1,249,272	1,249,272	1,249,272	1,229,272	1,229,426	1,229,426	1,229,426	1,229,426	1,240,081	
8	305.2 Collect. & Impound. Reservoirs	72,536	72,536	340,725	340,725	340,725	340,725	340,725	340,725	340,725	340,725	340,725	340,725	340,725	299,465	
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	307.2 Wells & Springs	4,115,819	4,169,355	4,208,822	4,212,306	4,212,306	4,212,306	4,212,589	4,212,589	4,212,811	4,212,811	4,213,016	4,213,169	4,213,169	4,201,603	
11	308.2 Infiltration Galleries & Tunnels	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	
12	309.2 Supply Mains	3,552,049	3,552,740	3,552,893	3,556,141	3,556,704	3,556,985	3,588,775	4,257,137	4,276,767	4,277,629	4,278,501	4,290,105	4,301,812	3,892,172	
13	310.2 Power Generation Equipment	894,253	894,253	897,013	897,065	899,326	900,258	900,258	903,329	903,380	903,380	934,944	934,944	934,944	907,488	
14	311.2 Pumping Equipment	501,671	509,320	509,977	512,618	520,585	520,585	521,633	524,646	524,646	524,698	527,808	527,908	528,061	519,551	
15	339.2 Other Plant & Misc. Equipment	80,709	80,709	80,709	80,709	80,709	80,709	80,709	80,709	80,709	80,709	80,709	80,709	80,709	80,709	
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	212,522	212,522	212,522	212,522	212,522	212,522	212,522	212,522	212,522	212,522	212,522	212,522	212,522	212,522	
18	304.3 Structures & Improvements	9,269,527	9,269,527	9,273,020	9,274,452	9,275,066	9,275,807	9,275,807	9,276,627	9,278,201	9,278,201	9,278,201	9,279,431	9,341,613	9,280,422	
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	311.3 Pumping Equipment - WTP	8,941,400	8,948,216	8,968,729	9,012,253	9,016,788	9,028,703	9,092,653	9,119,240	9,180,858	9,188,781	9,366,812	9,394,618	9,437,827	9,130,529	
21	320.3 Water Treatment Equipment	7,428,382	7,445,509	7,446,296	7,452,253	7,455,767	7,457,594	7,458,815	7,465,538	7,471,651	7,473,650	7,479,112	7,484,832	7,492,231	7,462,433	
22	339.3 Other Plant & Misc. Equipment	131,634	131,634	143,799	194,005	199,406	208,143	217,553	218,015	223,172	226,563	242,330	279,768	288,896	208,071	
23	TRANSMISSION & DISTRIBUTION PLANT															
24	303.4 Land & Land Rights	246	246	246	246	246	246	246	246	246	246	246	246	246	246	
25	304.4 Structures & Improvements	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	160,511	160,511	160,511	160,511	160,511	79,126	
26	311.4 Electric Pumping Equipment - T&D	312,890	312,942	365,687	316,614	316,614	316,614	316,780	316,780	316,832	316,832	316,832	316,832	316,832	316,832	
27	330.4 Distr. Reservoirs & Standpipes	5,667,125	5,668,234	5,668,508	5,670,161	5,670,161	5,670,313	5,671,086	5,671,086	5,671,086	5,671,086	5,671,972	5,672,211	5,677,425	5,670,804	
28	331.4 Transm. & Distribution Mains	48,963,585	48,991,120	49,017,106	49,050,619	49,109,744	49,125,708	49,151,490	49,177,035	49,235,438	49,268,047	49,283,309	49,749,896	50,221,046	49,257,242	
29	333.4 Services	12,071,262	12,128,925	12,165,079	12,211,104	12,237,702	12,273,004	12,287,733	12,327,533	12,368,832	12,393,381	12,436,344	12,457,693	13,106,702	12,343,484	
30	334.4 Meters & Meter Installations	7,282,100	7,300,378	7,311,225	7,334,400	7,336,431	7,340,795	7,346,991	7,346,991	7,346,991	7,346,991	7,346,991	7,346,991	7,346,991	7,346,991	
31	335.4 Hydrants	2,862,194	2,870,301	2,881,895	2,885,609	2,886,823	2,941,800	2,930,695	2,933,864	2,943,581	2,952,661	2,954,207	2,966,729	3,063,796	2,928,781	
32	336.4 Backflow Prevention Devices	554,710	557,626	557,626	566,234	568,134	570,322	570,322	570,322	570,322	570,322	570,322	572,025	572,025	567,197	
33	339.4 Other Plant & Misc. Equipment	19,467	19,467	19,467	19,467	19,467	19,467	19,467	19,467	19,467	19,467	21,135	21,135	21,135	19,980	
34	GENERAL PLANT															
35	303.5 Land & Land Rights	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032	97,032	
36	304.5 Structures & Improvements	16,918,836	16,969,506	16,979,844	16,989,866	16,990,478	16,993,506	17,025,666	17,028,428	17,045,931	17,055,233	17,055,041	17,055,877	17,069,515	17,013,671	
37	340.5 Office Furniture & Equipment	12,044,170	12,520,182	12,546,117	12,552,529	12,591,925	12,598,240	12,575,687	12,596,103	12,645,767	12,796,890	12,802,657	12,852,425	12,912,693	12,618,107	
38	341.5 Transportation Equipment	4,290,808	4,337,231	4,379,513	4,512,496	4,494,963	4,495,093	4,599,157	4,543,381	4,419,332	4,419,196	4,913,667	4,984,149	4,847,665	4,556,665	
39	342.5 Stores Equipment	21,552	22,393	23,891	23,891	23,891	23,891	23,891	23,891	34,066	34,066	34,066	34,066	34,166	29,080	
40	343.5 Tools, Shop & Garage Equipment	1,200,870	1,201,699	1,201,776	1,203,930	1,204,001	1,204,007	1,206,443	1,207,196	1,208,285	1,210,854	1,222,922	1,222,927	1,223,358	1,209,098	
41	344.5 Laboratory Equipment	189,728	198,465	205,602	202,063	211,713	214,740	216,705	217,070	235,993	237,393	238,084	238,089	239,487	218,856	
42	345.5 Power Operated Equipment	789,104	798,811	799,339	784,124	794,013	806,424	807,042	807,503	814,340	826,139	1,035,064	1,043,280	1,048,382	857,967	
43	346.5 Communication Equipment	1,059,156	1,069,923	1,070,154	1,070,143	1,070,063	1,071,108	1,070,451	1,071,555	1,092,012	1,101,470	1,107,201	1,107,287	1,481,461	1,110,922	
44	347.5 Miscellaneous Equipment	330,478	334,507	344,672	373,943	384,311	394,368	425,580	439,020	458,594	463,233	482,391	483,583	491,682	415,874	
45	348.5 Other Tangible Plant	117,405	117,712	118,624	119,557	119,569	122,899	122,899	122,899	122,899	122,899	122,899	122,899	122,899	121,235	
46																
47	TOTAL BEFORE ALLOCATIONS	151,792,807	152,602,608	153,187,181	153,529,090	153,697,222	153,874,234	154,177,718	155,110,232	155,332,648	155,614,476	156,665,549	157,407,446	159,350,098	154,795,483	
48	Allocations between systems:															
49	303.5 Land & Land Rights	(46,750)	(46,750)	(46,750)	(46,750)	(46,750)	(46,750)	(46,750)	(46,750)	(46,750)	(46,750)	(46,750)	(46,750)	(46,750)	(46,750)	
50	304.5 Structures & Improvements	(8,151,495)	(8,175,908)	(8,180,889)	(8,185,717)	(8,186,012)	(8,187,471)	(8,202,966)	(8,204,297)	(8,212,730)	(8,217,211)	(8,217,119)	(8,217,522)	(8,224,092)	(8,197,187)	
51	340.5 Office Furniture & Equipment	(5,802,881)	(6,032,224)	(6,044,719)	(6,047,808)	(6,066,789)	(6,069,832)	(6,058,966)	(6,068,802)	(6,092,731)	(6,165,542)	(6,168,320)	(6,192,298)	(6,221,335)	(6,079,404)	
52	341.5 Transportation Equipment	(2,067,311)	(2,089,678)	(2,110,049)	(2,174,121)	(2,165,673)	(2,165,736)	(2,215,874)	(2,189,001)	(2,129,234)	(2,129,169)	(2,367,405)	(2,401,363)	(2,335,605)	(2,195,401)	
53	342.5 Stores Equipment	(10,384)	(10,789)	(11,511)	(11,511)	(11,511)	(11,511)	(16,410)	(16,410)	(16,410)	(16,412)	(16,412)	(16,412)	(16,461)	(14,011)	
54	343.5 Tools, Shop & Garage Equipment	(578,579)	(578,979)	(579,016)	(580,088)	(580,088)	(581,264)	(581,627)	(582,152)	(583,389)	(589,206)	(589,206)	(589,414)	(582,543)	(582,543)	
55	344.5 Laboratory Equipment	(91,411)	(95,620)	(99,059)	(97,354)	(102,003)	(103,462)	(104,408)	(104,584)	(113,701)	(114,376)	(114,709)	(114,711)	(115,385)	(105,445)	
56	345.5 Power Operated Equipment	(380,190)	(384,867)	(385,122)	(377,791)	(382,555)	(388,535)	(388,833)	(389,055)	(392,349)	(398,034)	(498,694)	(502,652)	(505,110)	(413,368)	
57	346.5 Communication Equipment	(510,301)	(515,489)	(515,600)	(515,595)	(515,556)	(516,060)	(515,743)	(516,275)	(526,131)	(530,688)	(533,449)	(533,491)	(713,768)	(535,242)	
58	347.5 Miscellaneous Equipment	(159,224)	(161,165)	(166,063)	(180,166)	(185,161)	(190,007)	(205,044)	(211,520)	(220,951)	(223,186)	(232,990)	(232,990)	(236,892)	(200,368)	
59	348.5 Other Tangible Plant	(56,566)	(56,714)	(57,153)	(57,603)	(57,608)	(59,213)	(59,213)	(59,213)	(59,213)	(59,213)	(59,213)	(59,213)	(59,213)	(58,411)	
60	TOTAL INCLUDING ALLOCATIONS	133,937,714	134,454,425	134,991,250	135,254,621	135,397,514	135,555,568	135,782,247	136,722,698	136,940,297	137,130,507	137,821,859	138,500,837	140,286,071	136,367,353	

Schedule of Wastewater Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] Projected []

Schedule: A-6
 Page 1 of 3
 Preparer: Deborah Swain

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	TOTAL				(6) NU&U Final Amount
		(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	
1	INTANGIBLE PLANT					
2	351.1 Organization	144,561		144,561		
3	352.1 Franchises	21,476		21,476		
4	389.1 Other Plant & Misc. Equipment	-	2,232,909	2,232,909	(See pgs 2-3)	1,289,728
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	21,085		21,085		
7	354.2 Structures & Improvements	1,082,245		1,082,245		
8	355.2 Power Generation Equipment - Collection Plt	1,820,109		1,820,109		
9	360.2 Collection Sewers - Force	16,394,550	8,436,411	24,830,961		
10	361.2 Collection Sewers - Gravity	38,918,943	2,818,575	41,737,518		
11	362.2 Special Collecting Structures	2,642,774		2,642,774		
12	363.2 Services to Customers	2,415,596		2,415,596		
13	364.2 Flow Measuring Devices	810,899		810,899		
14	365.2 Flow Measuring Installations	497		497		
15	389.2 Other Plant & Misc. Equipment	235,120		235,120		
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	-		-		
18	354.3 Structures & Improvements	12,260,760		12,260,760		
19	355.3 Power Generation Equipment - Pumping Plt	525,045		525,045		
20	370.3 Receiving Wells	630,350		630,350		
21	371.3 Pumping Equipment	4,374,032		4,374,032		
22	389.3 Other Plant & Misc. Equipment	142,678		142,678		
23	398.3 Other Tangible Plant - Pumping	-		-		
24	TREATMENT AND DISPOSAL PLANT					
25	353.4 Land & Land Rights	273,508		273,508	(See pgs 2-3)	2,542
26	354.4 Structures & Improvements	18,140,127	884,704	19,024,831	(See pgs 2-3)	2,114
27	355.4 Power Generation Equipment - Treatment Plt	298,783		298,783	(See pgs 2-3)	-
28	380.4 Treatment & Disposal Equipment	17,285,999		17,285,999	(See pgs 2-3)	34,958
29	381.4 Plant Sewers	9,465,886	139,854	9,605,740	(See pgs 2-3)	-
30	382.4 Outfall Sewer Lines	793,702		793,702	(See pgs 2-3)	-
31	389.4 Other Plant & Misc. Equipment	429,979		429,979		
32	RECLAIMED WATER TREATMENT PLANT					
33	353.5 Land & Land Rights	215,470		215,470		
34	354.5 Structures & Improvements	86,341		86,341		
35	355.5 Power Generation Equipment	-		-		
36	371.5 Pumping Equipment	150,531		150,531		
37	374.5 Reuse Distribution Reservoirs	69,894		69,894		
38	380.5 Treatment & Disposal Equipment	5,169,652		5,169,652		
39	381.5 Plant Sewers	75,075		75,075		
40	389.5 Other Plant & Misc. Equipment	6,482		6,482		
41	RECLAIMED WATER DISTRIBUTION PLANT					
42	352.6 Franchises	-		-		
43	353.6 Land & Land Rights	-		-		
44	354.6 Structures & Improvements	26,400		26,400		
45	355.6 Power Generation Equipment	-		-		
46	366.6 Reuse Services	1,126,358		1,126,358		
47	367.6 Reuse Meters & Meter Installations	129,676		129,676		
48	371.6 Pumping Equipment	81,321		81,321		
49	375.6 Reuse Transmission & Distribution System	15,018,117		15,018,117		
50	389.6 Other Plant & Miscellaneous Equipment	23,660	165,114	188,774		
51	GENERAL PLANT					
52	353.7 Land & Land Rights	-	46,750	46,750		
53	354.7 Structures & Improvements	-	8,197,187	8,197,187		
54	390.7 Office Furniture & Equipment	-	6,079,404	6,079,404		
55	391.7 Transportation Equipment	-	2,768,988	2,768,988		
56	392.7 Stores Equipment	-	14,011	14,011		
57	393.7 Tools, Shop & Garage Equipment	-	582,543	582,543		
58	394.7 Laboratory Equipment	-	105,445	105,445		
59	395.7 Power Operated Equipment	-	413,368	413,368		
60	396.7 Communication Equipment	-	535,242	535,242		
61	397.7 Miscellaneous Equipment	-	200,368	200,368		
62	398.7 Other Tangible Plant	2,393,249	(2,174,498)	218,751		
63	TOTAL	153,700,930	31,446,374	185,147,304		1,329,342

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] Projected []

Schedule: A-6
 Page 2 of 3
 Preparer: Deborah Swain

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	GOLDEN HILLS/CROWNWOOD			SANDALHAVEN		
		(2) Adjusted Average	(3) Non-Used & Useful %	(4) NU&U Test Year Amount	(5) Adjusted Average	(6) Non-Used & Useful %	(7) NU&U Test Year Amount
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchises						
4	389.1 Other Plant & Misc. Equipment				2,232,909	57.76%	1,289,728
5	COLLECTION PLANT						
6	353.2 Land & Land Rights						
7	354.2 Structures & Improvements						
8	355.2 Power Generation Equipment - Collection Plt						
9	360.2 Collection Sewers - Force						
10	361.2 Collection Sewers - Gravity						
11	362.2 Special Collecting Structures						
12	363.2 Services to Customers						
13	364.2 Flow Measuring Devices						
14	365.2 Flow Measuring Installations						
15	389.2 Other Plant & Misc. Equipment						
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights						
18	354.3 Structures & Improvements						
19	355.3 Power Generation Equipment - Pumping Pit						
20	370.3 Receiving Wells						
21	371.3 Pumping Equipment						
22	389.3 Other Plant & Misc. Equipment						
23	398.3 Other Tangible Plant - Pumping						
24	TREATMENT AND DISPOSAL PLANT						
25	353.4 Land & Land Rights	10,080	25.22%	2,542			
26	354.4 Structures & Improvements	8,382	25.22%	2,114			
27	355.4 Power Generation Equipment - Treatment Plt	-	25.22%	-			
28	380.4 Treatment & Disposal Equipment	138,611	25.22%	34,958			
29	381.4 Plant Sewers	-	25.22%	-			
30	382.4 Outfall Sewer Lines	-	25.22%	-			
31	389.4 Other Plant & Misc. Equipment	-	25.22%	-			
32	RECLAIMED WATER TREATMENT PLANT						
33	353.5 Land & Land Rights						
34	354.5 Structures & Improvements						
35	355.5 Power Generation Equipment						
36	371.5 Pumping Equipment						
37	374.5 Reuse Distribution Reservoirs						
38	380.5 Treatment & Disposal Equipment						
39	381.5 Plant Sewers						
40	389.5 Other Plant & Misc. Equipment						
41	RECLAIMED WATER DISTRIBUTION PLANT						
42	352.6 Franchises						
43	353.6 Land & Land Rights						
44	354.6 Structures & Improvements						
45	355.6 Power Generation Equipment						
46	366.6 Reuse Services						
47	367.6 Reuse Meters & Meter Installations						
48	371.6 Pumping Equipment						
49	375.6 Reuse Transmission & Distribution System						
50	389.6 Other Plant & Miscellaneous Equipment						
51	GENERAL PLANT						
52	353.7 Land & Land Rights						
53	354.7 Structures & Improvements						
54	390.7 Office Furniture & Equipment						
55	391.7 Transportation Equipment						
56	392.7 Stores Equipment						
57	393.7 Tools, Shop & Garage Equipment						
58	394.7 Laboratory Equipment						
59	395.7 Power Operated Equipment						
60	396.7 Communication Equipment						
61	397.7 Miscellaneous Equipment						
62	398.7 Other Tangible Plant						
63	TOTAL	<u>157,073</u>		<u>39,614</u>	<u>2,232,909</u>		<u>1,289,728</u>

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023

Schedule: A-7
 Page 1 of 1
 Preparer: Deborah Swain

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

(1)	TOTAL	GOLDEN HILLS- CROWNWOOD	SANDAHAVEN
Line No.	(2) Average Balance	(3) Average Balance	(4) Average Balance
Description			
1 WATER	N/A	N/A	N/A
2			
3 Plant in Service			
4			
5 Land			
6			
7 Accumulated Depreciation			
8			
9 CIAC			
10			
11 Accumulated Amortization of CIAC			
12			
13 Advances for Construction			
14			
15 Other (Explain)			
16			
17 Total	N/A	N/A	N/A
18			
19			
20			
21			
22 WASTEWATER			
23			
24 Plant in Service	1,326,800	37,072	1,289,728
25			
26 Land	2,542	2,542	-
27			
28 Accumulated Depreciation	(595,675)	(27,778)	(567,897)
29			
30 CIAC	(782,583)	(1,816)	(780,767)
31			
32 Accumulated Amortization of CIAC	189,573	140	189,433
33			
34 Advances for Construction			
35			
36 Other (Explain)			
37			
38 Total	140,657	10,160	130,497

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16
 Recap Schedules: A-1, A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Schedule Year Ended: December 31, 2023
Historic [X] Projected []

Schedule: A-8
Page 1 of 1
Preparer: Deborah Swain

Explanation: Provide the annual balance of accumulated depreciation, 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.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/19	\$ 48,278,419	\$ 64,005,494
2	Additions	4,839,008	4,662,617
3	Retirements	(282,794)	(528,386)
4	Commission Ordered Adjustment		
5	Adjustments/Allocation between systems	5,868,825	\$ (6,006,980)
6	Rounding		
7	Balance 12/31/20	\$ 58,703,458	\$ 62,132,745
8			
9	Additions	4,477,210	4,772,941
10	Retirements	(741,100)	(2,689,278)
11	Adjustments/Allocation between systems	(2,020,942)	2,164,638
12	Balance 12/31/21	\$ 60,418,626	\$ 66,381,046
13			
14	Additions	4,651,575	5,320,774
15	Retirements	(517,901)	(1,989,087)
16	Adjustments/Allocation between systems	(4,262,448)	4,817,246
17	Rounding	27	
18	Balance 12/31/22 ⁽²⁾	\$ 60,289,879	\$ 74,529,979
19			
20	Additions	4,253,347	6,472,425
21	Retirements	(744,202)	(1,031,230)
22	Adjustments / Allocations	545,870	454,711
23	Adjustments - Rounding	(2)	3
24	Balance 12/31/23	\$ 64,344,892	\$ 80,425,888

25
26 Notes:

27 (1) Rate base was last established for historical year 2019 in PSC-2021-0206-FOF-WS

28 (2) Annual Report ending balances / beginning balances are incorrect. Balances reflected on this schedule are per books

Schedule of Water and Wastewater Accumulated Depreciation
 Test Year Average Balance

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending
 balance for the prior year.

Schedule: A-9
 Page 1 of 2
 Preparer: Deborah Swain

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	477,974	(442,706)	35,268		
3	302.1 Franchises	108,252		108,252		
4	339.1 Other Plant & Misc. Equipment	15,725		15,725		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	909,504	(361)	909,143		
8	305.2 Collect. & Impound. Reservoirs	8,065	894	8,959		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	3,155,691	538,815	3,694,506		
11	308.2 Infiltration Galleries & Tunnels	53,858		53,858		
12	309.2 Supply Mains	787,513	12,679	800,192		
13	310.2 Power Generation Equipment	448,113	(269,601)	178,512		
14	311.2 Pumping Equipment	171,874	461	172,335		
15	339.2 Other Plant & Misc. Equipment	29,892		29,892		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	3,755,377	92,516	3,847,893		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	5,216,995	16,645	5,233,640		
21	320.3 Water Treatment Equipment	5,112,597	(346,687)	4,765,910		
22	339.3 Other Plant & Misc. Equipment	21,473	4,868	26,341		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	304.4 Structures & Improvements	2,214	2,755	4,969		
25	311.4 Electric Pumping Equipment - T&D	149,225	(168)	149,057		
26	330.4 Distr. Reservoirs & Standpipes	2,667,159	194	2,667,353		
27	331.4 Transm. & Distribution Mains	18,110,233	(192,500)	17,917,733		
28	333.4 Services	3,482,074	20,670	3,502,744		
29	334.4 Meters & Meter Installations	5,382,898	523,658	5,906,556		
30	335.4 Hydrants	1,052,471	3,250	1,055,721		
31	336.4 Backflow Prevention Devices	170,457	349	170,806		
32	339.4 Other Plant & Misc. Equipment	10,951	70	11,021		
33	GENERAL PLANT					
34	303.5 Land & Land Rights	-		-		
35	304.5 Structures & Improvements	5,227,219	(2,517,494)	2,709,725		
36	340.5 Office Furniture & Equipment	11,207,995	(5,388,987)	5,819,008		
37	341.5 Transportation Equipment	3,408,328	(1,609,460)	1,798,868		
38	342.5 Stores Equipment	(6,729)	3,401	(3,328)		
39	343.5 Tools, Shop & Garage Equipment	1,412,896	(680,233)	732,663		
40	344.5 Laboratory Equipment	101,717	(48,235)	53,482		
41	345.5 Power Operated Equipment	63,455	(21,665)	41,790		
42	346.5 Communication Equipment	505,311	(196,389)	308,922		
43	347.5 Miscellaneous Equipment	(25,025)	14,894	(10,131)		
44	348.5 Other Tangible Plant	(471,586)	227,304	(244,282)		
45	TOTAL	72,724,166	(10,251,063)	62,473,103	N/A	N/A

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Test Year Ended: December 31, 2023
Historic [X] Projected []

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-9
Page 2 of 2
Preparer: Deborah Swain
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year Dec-22	(3) Jan-23	(4) Feb-23	(5) Mar-23	(6) Apr-23	(7) May-23	(8) Jun-23	(9) Jul-23	(10) Aug-23	(11) Sep-23	(12) Oct-23	(13) Nov-23	(14) Dec-23	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	476,735	476,941	477,146	477,352	477,558	477,763	477,969	478,176	478,385	478,595	478,805	479,016	479,227	477,974
3	302.1 Franchises	105,338	105,823	106,308	106,794	107,280	107,766	108,252	108,738	109,223	109,709	110,195	110,681	111,167	108,252
4	339.1 Other Plant & Misc. Equipment	14,732	14,898	15,063	15,229	15,394	15,560	15,725	15,891	16,056	16,222	16,388	16,553	16,719	15,725
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	899,247	902,509	905,771	909,033	912,295	915,556	918,818	902,028	905,238	908,448	911,658	914,868	918,078	909,504
8	305.2 Collect. & Impound. Reservoirs	1,813	2,015	4,451	5,398	6,344	7,291	8,237	9,184	10,130	11,076	12,023	12,969	13,916	8,065
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	3,107,075	3,118,554	3,105,494	3,117,092	3,128,689	3,140,288	3,151,887	3,163,486	3,175,085	3,186,684	3,198,284	3,209,885	3,221,484	3,155,691
11	308.2 Infiltration Galleries & Tunnels	52,130	52,418	52,706	52,994	53,282	53,570	53,858	54,146	54,434	54,722	55,010	55,298	55,586	53,858
12	309.2 Supply Mains	734,617	743,076	751,535	760,002	768,470	776,939	785,408	793,877	802,346	810,815	819,284	827,753	836,222	787,513
13	310.2 Power Generation Equipment	425,555	429,284	433,025	436,765	440,516	444,269	448,023	451,790	455,557	459,324	463,223	467,121	471,020	448,113
14	311.2 Pumping Equipment	182,404	179,043	181,045	183,058	159,408	161,454	163,505	165,568	167,631	169,695	171,771	173,848	175,926	171,874
15	339.2 Other Plant & Misc. Equipment	27,650	28,024	28,398	28,771	29,145	29,519	29,892	30,266	30,640	31,013	31,387	31,761	32,134	29,892
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	3,610,066	3,634,269	3,658,481	3,682,696	3,706,914	3,731,133	3,755,352	3,779,573	3,803,799	3,828,024	3,852,249	3,876,478	3,900,869	3,755,377
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	5,071,276	5,100,899	5,131,043	5,124,575	5,142,638	5,159,506	5,189,355	5,221,095	5,258,971	5,295,615	5,335,709	5,375,261	5,414,993	5,216,995
21	320.3 Water Treatment Equipment	4,950,969	4,974,102	5,002,309	5,030,537	5,058,779	5,084,185	5,112,438	5,139,985	5,165,911	5,194,221	5,222,551	5,250,933	5,276,870	5,112,597
22	339.3 Other Plant & Misc. Equipment	16,135	16,744	17,410	18,308	19,232	20,195	21,202	22,212	23,245	24,294	25,416	26,711	28,048	21,473
23	TRANSMISSION & DISTRIBUTION PLANT														
24	304.4 Structures & Improvements	1,544	1,568	1,593	1,617	1,642	1,666	1,691	2,219	2,495	2,772	3,048	3,324	3,601	2,214
25	311.4 Electric Pumping Equipment - T&D	142,164	143,468	131,225	146,368	147,688	149,007	150,327	151,647	152,967	154,287	155,607	156,927	158,247	149,225
26	330.4 Distr. Reservoirs & Standpipes	2,591,894	2,604,244	2,615,859	2,628,630	2,641,401	2,654,172	2,666,944	2,679,717	2,692,490	2,705,263	2,718,037	2,730,812	2,743,599	2,667,159
27	331.4 Transm. & Distribution Mains	17,565,669	17,656,811	17,748,110	17,842,412	17,929,009	18,023,551	18,119,099	18,214,016	18,308,719	18,400,708	18,494,619	18,518,885	18,611,418	18,110,233
28	333.4 Services	3,366,085	3,380,018	3,402,308	3,425,950	3,444,150	3,462,358	3,487,957	3,498,286	3,516,046	3,540,114	3,563,021	3,588,975	3,591,695	3,482,074
29	334.4 Meters & Meter Installations	5,203,033	5,233,452	5,263,915	5,290,491	5,321,059	5,350,932	5,380,855	5,411,632	5,442,455	5,473,296	5,504,171	5,535,156	5,567,223	5,382,898
30	335.4 Hydrants	1,035,680	1,036,864	1,037,294	1,042,628	1,047,964	1,053,402	1,046,652	1,052,075	1,057,516	1,062,974	1,068,434	1,068,907	1,071,733	1,052,471
31	336.4 Backflow Prevention Devices	153,766	156,864	159,962	160,988	164,145	166,426	169,595	172,763	175,932	179,109	182,287	185,465	188,643	170,457
32	339.4 Other Plant & Misc. Equipment	10,558	10,622	10,687	10,752	10,817	10,882	10,947	11,012	11,077	11,147	11,218	11,288	11,358	10,951
33	GENERAL PLANT														
34	303.5 Land & Land Rights														
35	304.5 Structures & Improvements	4,968,968	5,018,376	5,060,621	5,102,808	5,144,831	5,187,011	5,227,707	5,269,706	5,311,126	5,352,213	5,394,507	5,437,115	5,478,861	5,227,219
36	340.5 Office Furniture & Equipment	10,558,515	11,023,271	11,083,911	11,133,624	11,167,267	11,207,290	11,170,328	11,219,523	11,268,219	11,406,857	11,446,498	11,501,433	11,517,193	11,207,995
37	341.5 Transportation Equipment	3,337,880	3,397,384	3,396,659	3,428,549	3,443,051	3,474,958	3,483,667	3,411,067	3,330,399	3,366,131	3,409,655	3,454,360	3,374,506	3,408,328
38	342.5 Stores Equipment	(4,553)	(7,628)	(7,518)	(7,407)	(7,297)	(7,186)	(7,079)	(6,871)	(6,713)	(6,555)	(6,397)	(6,240)	(6,082)	(6,729)
39	343.5 Tools, Shop & Garage Equipment	1,378,604	1,384,623	1,390,436	1,396,263	1,402,078	1,407,907	1,413,691	1,419,528	1,425,366	1,431,312	1,433,422	1,439,345	1,445,075	1,412,896
40	344.5 Laboratory Equipment	98,911	100,014	99,272	96,856	98,032	99,225	100,429	101,635	102,841	104,047	105,253	106,459	107,665	101,717
41	345.5 Power Operated Equipment	31,419	36,898	41,110	46,978	49,318	51,294	56,468	62,498	68,575	74,734	80,932	101,861	109,826	63,455
42	346.5 Communication Equipment	470,016	479,249	484,521	489,744	494,879	500,100	504,477	509,799	515,287	521,851	526,926	532,593	539,601	505,311
43	347.5 Miscellaneous Equipment	(11,529)	(12,014)	(25,876)	(29,187)	(27,658)	(26,026)	(25,508)	(22,906)	(29,080)	(26,867)	(30,084)	(27,852)	(30,737)	(25,025)
44	348.5 Other Tangible Plant	(481,369)	(479,762)	(478,149)	(476,527)	(474,907)	(473,258)	(471,609)	(469,961)	(468,312)	(466,663)	(465,014)	(463,366)	(461,718)	(471,586)
45	TOTAL BEFORE ALLOCATIONS	70,092,997	70,942,921	71,286,125	71,680,141	72,023,413	72,418,705	72,726,684	73,025,777	73,337,775	73,870,259	74,319,524	74,709,344	74,980,514	72,724,166
46	Reconciliation to Annual Report: Allocations between Systems:														
47	304.5 Structures & Improvements	(2,394,049)	(2,417,854)	(2,438,207)	(2,458,533)	(2,478,780)	(2,499,102)	(2,518,709)	(2,538,944)	(2,558,901)	(2,578,696)	(2,599,073)	(2,619,602)	(2,639,715)	(2,518,474)
48	340.5 Office Furniture & Equipment	(5,087,093)	(5,311,012)	(5,340,228)	(5,364,180)	(5,389,389)	(5,399,672)	(5,381,864)	(5,405,566)	(5,429,028)	(5,453,824)	(5,514,923)	(5,541,390)	(5,548,984)	(5,400,012)
49	341.5 Transportation Equipment	(1,608,191)	(1,636,860)	(1,636,510)	(1,651,875)	(1,658,862)	(1,674,235)	(1,678,431)	(1,643,452)	(1,604,586)	(1,621,802)	(1,642,772)	(1,664,311)	(1,625,837)	(1,642,132)
50	342.5 Stores Equipment	2,194	3,675	3,622	3,569	3,516	3,462	3,387	3,310	3,234	3,158	3,082	3,006	2,930	3,242
51	343.5 Tools, Shop & Garage Equipment	(664,211)	(667,111)	(669,912)	(672,720)	(675,521)	(678,330)	(681,116)	(683,929)	(686,741)	(689,606)	(690,623)	(693,476)	(696,237)	(680,733)
52	344.5 Laboratory Equipment	(47,655)	(48,187)	(47,829)	(46,665)	(47,232)	(47,807)	(48,387)	(48,968)	(49,599)	(50,235)	(50,872)	(51,509)	(52,151)	(49,007)
53	345.5 Power Operated Equipment	(15,138)	(17,777)	(19,807)	(22,634)	(23,761)	(24,713)	(24,706)	(30,112)	(33,039)	(36,007)	(45,256)	(49,077)	(52,914)	(30,573)
54	346.5 Communication Equipment	(226,454)	(230,902)	(233,442)	(235,959)	(238,433)	(240,948)	(243,057)	(245,621)	(248,265)	(251,428)	(253,873)	(256,603)	(259,980)	(243,459)
55	347.5 Miscellaneous Equipment	5,555	5,788	12,467	14,062	13,326	12,539	12,290	11,036	14,011	12,945	14,494	13,419	14,809	12,057
56	348.5 Other Tangible Plant	231,924	231,149	230,372	229,591	228,810	228,016	227,221	226,427	225,633	224,838	224,044	223,250	222,456	227,210
57	TOTAL INCLUDING ALLOCATIONS	60,289,879	60,853,831	61,146,650	61,474,797	61,766,087	62,097,915	62,390,811	62,669,959	62,970,493	63,387,602	63,763,923	64,073,051	64,344,892	62,402,285

Schedule of Wastewater Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Test Year Ended: December 31, 2023
Historic [X] Projected []

Explanation: Provide month ending balances for
each month of the test year and the ending
balance for the prior year.

Schedule: A-10
Page 1 of 3
Preparer: Deborah Swain
Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	TOTAL		
				(4) Adjusted Average	(5) Non-Used & Useful %	(6) NU&U Final Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	20,286	161	20,447		
3	352.1 Franchises	17,373		17,373		
4	389.1 Other Plant & Misc. Equipment	-	983,201	983,201	(See pgs 2-3)	567,897
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-		-		
7	354.2 Structures & Improvements	1,482,112	145	1,482,257		
8	355.2 Power Generation Equipment - Collection Plt	512,494	1,677	514,171		
9	360.2 Collection Sewers - Force	4,328,884	(845,317)	3,483,567		
10	361.2 Collection Sewers - Gravity	15,022,515	(146,224)	14,876,291		
11	362.2 Special Collecting Structures	91,065	902	91,967		
12	363.2 Services to Customers	1,056,025	1,508	1,057,533		
13	364.2 Flow Measuring Devices	1,074,630	1,741	1,076,371		
14	365.2 Flow Measuring Installations	144		144		
15	389.2 Other Plant & Misc. Equipment	47,856	6,308	54,164		
16	SYSTEM PUMPING PLANT					
17	354.3 Structures & Improvements	8,635,419	24,239	8,659,658		
18	355.3 Power Generation Equipment - Pumping Plt	95,553	12,690	108,243		
19	370.3 Receiving Wells	328,906	3	328,909		
20	371.3 Pumping Equipment	238,470	16,567	255,037		
21	389.3 Other Plant & Misc. Equipment	49,577		49,577		
22	398.3 Other Tangible Plant - Pumping	-		-		
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	-		-		
25	354.4 Structures & Improvements	11,903,937	(71,230)	11,832,707	(See pgs 2-3)	77
26	355.4 Power Generation Equipment - Treatment Plt	97,535	322	97,857	(See pgs 2-3)	-
27	380.4 Treatment & Disposal Equipment	8,576,341	3,088	8,579,429	(See pgs 2-3)	27,701
28	381.4 Plant Sewers	689,968	5,974	695,942	(See pgs 2-3)	-
29	382.4 Outfall Sewer Lines	852,959	171	853,130	(See pgs 2-3)	-
30	389.4 Other Plant & Misc. Equipment	44,461	8,674	53,135		-
31	RECLAIMED WATER TREATMENT PLANT					
32	354.5 Structures & Improvements	1,873	6,669	8,542		
33	355.5 Power Generation Equipment	-		-		
34	371.5 Pumping Equipment	(49,751)	1,451	(48,300)		
35	374.5 Reuse Distribution Reservoirs	18,328	46	18,374		
36	380.5 Treatment & Disposal Equipment	3,814,855	491	3,815,346		
37	381.5 Plant Sewers	4,179	783	4,962		
38	389.5 Other Plant & Misc. Equipment	5,335	4	5,339		
39	RECLAIMED WATER DISTRIBUTION PLANT					
40	352.6 Franchises	-		-		
41	353.6 Land & Land Rights	-		-		
42	354.6 Structures & Improvements	4,450		4,450		
43	355.6 Power Generation Equipment	-		-		
44	366.6 Reuse Services	215,434	4,605	220,039		
45	367.6 Reuse Meters & Meter Installations	47,480	431	47,911		
46	371.6 Pumping Equipment	1,318	236	1,554		
47	375.6 Reuse Transmission & Distribution System	5,424,056	7,521	5,431,577		
48	389.6 Other Plant & Miscellaneous Equipment	17,965	9,180	27,145		
49	GENERAL PLANT					
50	353.7 Land & Land Rights	-		-		
51	354.7 Structures & Improvements	-	2,519,386	2,519,386		
52	390.7 Office Furniture & Equipment	-	5,410,263	5,410,263		
53	391.7 Transportation Equipment	-	1,768,127	1,768,127		
54	392.7 Stores Equipment	-	(3,094)	(3,094)		
55	393.7 Tools, Shop & Garage Equipment	-	681,198	681,198		
56	394.7 Laboratory Equipment	-	49,725	49,725		
57	395.7 Power Operated Equipment	-	38,855	38,855		
58	396.7 Communication Equipment	-	262,799	262,799		
59	397.7 Miscellaneous Equipment	-	(9,419)	(9,419)		
60	398.7 Other Tangible Plant	2,448,568	(2,554,873)	(106,305)		
61	TOTAL	67,120,600	8,198,980	75,319,580	N/A	595,675

Schedule of Wastewater Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Test Year Ended: December 31, 2023
Historic [X] Projected []

Schedule: A-10
Page 2 of 3
Preparer: Deborah Swain

Line No.	(1) Account No. and Name	GOLDEN HILLS/CROWNWOOD			SANDALHAVEN		
		(2) Adjusted Average	(3) Non-Used & Useful %	(4) NU&U Test Year Amount	(5) Adjusted Average	(6) Non-Used & Useful %	(7) NU&U Test Year Amount
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchises						
4	389.1 Other Plant & Misc. Equipment				983,201	57.76%	567,897
5	COLLECTION PLANT						
6	353.2 Land & Land Rights						
7	354.2 Structures & Improvements						
8	355.2 Power Generation Equipment - Collection Plt						
9	360.2 Collection Sewers - Force						
10	361.2 Collection Sewers - Gravity						
11	362.2 Special Collecting Structures						
12	363.2 Services to Customers						
13	364.2 Flow Measuring Devices						
14	365.2 Flow Measuring Installations						
15	389.2 Other Plant & Misc. Equipment						
16	SYSTEM PUMPING PLANT						
17	354.3 Structures & Improvements						
18	355.3 Power Generation Equipment - Pumping Plt						
19	370.3 Receiving Wells						
20	371.3 Pumping Equipment						
21	389.3 Other Plant & Misc. Equipment						
22	398.3 Other Tangible Plant - Pumping						
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	-	25.22%	-			
25	354.4 Structures & Improvements	304	25.22%	77			
26	355.4 Power Generation Equipment - Treatment Plt	-	25.22%	-			
27	380.4 Treatment & Disposal Equipment	109,837	25.22%	27,701			
28	381.4 Plant Sewers	-	25.22%	-			
29	382.4 Outfall Sewer Lines	-	25.22%	-			
30	389.4 Other Plant & Misc. Equipment	-	25.22%	-			
31	RECLAIMED WATER TREATMENT PLANT						
32	354.5 Structures & Improvements						
33	355.5 Power Generation Equipment						
34	371.5 Pumping Equipment						
35	374.5 Reuse Distribution Reservoirs						
36	380.5 Treatment & Disposal Equipment						
37	381.5 Plant Sewers						
38	389.5 Other Plant & Misc. Equipment						
39	RECLAIMED WATER DISTRIBUTION PLANT						
40	352.6 Franchises						
41	353.6 Land & Land Rights						
42	354.6 Structures & Improvements						
43	355.6 Power Generation Equipment						
44	366.6 Reuse Services						
45	367.6 Reuse Meters & Meter Installations						
46	371.6 Pumping Equipment						
47	375.6 Reuse Transmission & Distribution System						
48	389.6 Other Plant & Miscellaneous Equipment						
49	GENERAL PLANT						
50	353.7 Land & Land Rights						
51	354.7 Structures & Improvements						
52	390.7 Office Furniture & Equipment						
53	391.7 Transportation Equipment						
54	392.7 Stores Equipment						
55	393.7 Tools, Shop & Garage Equipment						
56	394.7 Laboratory Equipment						
57	395.7 Power Operated Equipment						
58	396.7 Communication Equipment						
59	397.7 Miscellaneous Equipment						
60	398.7 Other Tangible Plant						
61	TOTAL	<u>110,141</u>		<u>27,778</u>	<u>983,201</u>		<u>567,897</u>

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Test Year Ended: December 31, 2023
Historic [X] Projected []

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-10
Page 3 of 3
Preparer: Deborah Swain
Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year Dec-22	(3) Jan-23	(4) Feb-23	(5) Mar-23	(6) Apr-23	(7) May-23	(8) Jun-23	(9) Jul-23	(10) Aug-23	(11) Sep-23	(12) Oct-23	(13) Nov-23	(14) Dec-23	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	351.1 Organization	18,497	18,793	19,089	19,385	19,681	19,977	20,273	20,568	20,869	21,178	21,490	21,803	22,116	20,286
3	352.1 Franchises	17,105	17,150	17,194	17,239	17,284	17,329	17,373	17,418	17,463	17,508	17,552	17,597	17,642	17,373
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements	1,468,479	1,471,310	1,474,141	1,476,972	1,479,803	1,482,634	1,479,263	1,482,080	1,484,896	1,487,714	1,490,550	1,493,387	1,496,224	1,482,112
8	355.2 Power Generation Equipment - Collection Plt	467,164	474,662	482,162	489,664	497,192	504,756	512,320	519,961	527,605	535,249	542,894	550,542	558,255	512,494
9	360.2 Collection Sewers - Force	4,146,312	4,190,277	4,123,939	4,167,611	4,211,298	4,254,992	4,296,603	4,340,341	4,384,095	4,427,856	4,471,610	4,515,364	4,559,118	4,328,884
10	361.2 Collection Sewers - Gravity	14,719,019	14,790,660	14,861,556	14,941,349	15,021,785	14,835,808	14,918,778	14,995,081	15,074,280	15,147,233	15,238,204	15,329,019	15,419,918	15,022,515
11	362.2 Special Collecting Structures	47,212	54,510	61,808	69,107	76,405	83,706	91,007	98,310	105,612	112,915	120,333	127,752	135,171	91,065
12	363.2 Services to Customers	1,025,749	1,031,020	1,036,292	1,041,565	1,046,841	1,052,116	1,057,394	1,062,674	1,067,953	1,073,231	1,078,510	1,083,789	1,089,068	1,056,025
13	364.2 Flow Measuring Devices	998,012	1,011,220	1,024,428	1,037,636	1,050,844	1,064,052	1,077,260	1,090,468	1,103,676	1,116,884	1,130,092	1,143,300	1,156,508	1,074,630
14	365.2 Flow Measuring Installations	138	139	140	141	142	143	144	145	146	147	148	149	150	144
15	389.2 Other Plant & Misc. Equipment	40,813	41,331	42,928	43,877	45,119	46,376	47,641	48,926	50,234	51,621	53,009	54,418	55,836	47,856
16	SYSTEM PUMPING PLANT														
17	354.3 Structures & Improvements	8,391,498	8,432,138	8,472,779	8,513,420	8,554,061	8,594,702	8,635,343	8,676,000	8,716,739	8,757,478	8,798,217	8,838,956	8,880,000	8,635,419
18	355.3 Power Generation Equipment - Pumping Plt	81,780	83,675	85,570	87,465	89,360	91,255	93,150	95,045	96,939	98,834	100,729	102,624	104,519	95,553
19	370.3 Receiving Wells	318,400	320,150	321,901	323,652	325,403	327,154	328,905	330,656	332,407	334,158	335,909	337,660	339,411	328,906
20	371.3 Pumping Equipment	218,763	231,208	234,840	215,847	213,022	209,209	226,297	223,710	243,703	246,749	264,470	279,235	293,054	238,470
21	389.3 Other Plant & Misc. Equipment	45,890	46,364	46,838	47,316	47,794	48,272	48,750	49,228	49,706	50,184	50,662	51,140	51,618	49,577
22	398.3 Other Tangible Plant - Pumping	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights														
25	354.4 Structures & Improvements	11,620,967	11,667,899	11,714,831	11,761,763	11,808,695	11,855,627	11,902,559	11,949,492	11,996,425	12,043,358	12,090,291	12,137,223	12,184,155	11,903,937
26	355.4 Power Generation Equipment - Treatment Plt	90,109	91,316	92,523	93,730	94,937	96,144	97,351	98,558	99,765	100,972	102,179	103,386	104,593	97,535
27	380.4 Treatment & Disposal Equipment	8,111,162	8,190,355	8,269,548	8,348,741	8,427,934	8,507,127	8,586,320	8,665,513	8,744,706	8,823,899	8,903,092	8,982,285	9,061,478	8,576,341
28	381.4 Plant Sewers	521,180	549,186	577,192	605,217	633,238	661,263	689,289	717,317	745,359	773,400	801,441	829,482	857,523	689,968
29	382.4 Outfall Sewer Lines	842,031	844,216	846,403	848,590	850,777	852,964	855,151	857,338	859,525	861,712	863,899	866,086	868,273	852,959
30	389.4 Other Plant & Misc. Equipment	31,270	32,500	33,735	34,970	36,205	37,440	38,675	39,910	41,145	42,380	43,615	44,850	46,085	44,461
31	RECLAIMED WATER TREATMENT PLANT														
32	354.5 Structures & Improvements	(522)	(450)	(379)	(307)	(236)	(165)	(93)	(22)	50	121	7,649	8,786	9,923	1,873
33	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.5 Pumping Equipment	(48,327)	(47,721)	(47,114)	(46,507)	(45,900)	(45,293)	(44,686)	(44,079)	(43,472)	(42,865)	(42,258)	(41,651)	(41,044)	(40,437)
35	374.5 Reuse Distribution Reservoirs	17,387	17,543	17,700	17,856	18,012	18,169	18,325	18,482	18,638	18,795	18,951	19,107	19,264	18,328
36	380.5 Treatment & Disposal Equipment	3,683,691	3,707,576	3,731,461	3,755,347	3,779,232	3,803,118	3,827,003	3,850,889	3,874,774	3,898,659	3,922,544	3,946,429	3,970,314	3,814,855
37	381.5 Plant Sewers	3,251	3,333	3,416	3,499	3,581	3,664	3,747	3,829	3,912	3,995	4,078	4,161	4,244	4,179
38	389.5 Other Plant & Misc. Equipment	5,155	5,185	5,214	5,245	5,275	5,305	5,335	5,365	5,395	5,425	5,455	5,485	5,515	5,335
39	RECLAIMED WATER DISTRIBUTION PLANT														
40	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	354.6 Structures & Improvements	4,037	4,106	4,175	4,244	4,313	4,381	4,450	4,519	4,588	4,657	4,726	4,795	4,864	4,450
43	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	366.6 Reuse Services	201,516	203,827	206,139	208,451	210,764	213,076	215,389	217,702	220,014	222,326	224,638	226,950	229,262	215,434
45	367.6 Reuse Meters & Meter Installations	44,416	44,936	45,457	45,978	46,499	47,020	47,541	48,062	48,583	49,104	49,625	50,146	50,667	47,480
46	371.6 Pumping Equipment	(926)	(553)	(181)	193	566	940	1,313	1,687	2,060	2,433	2,807	3,202	3,596	1,318
47	375.6 Reuse Transmission & Distribution System	5,249,381	5,278,484	5,307,587	5,336,690	5,365,793	5,394,896	5,423,999	5,453,102	5,482,205	5,511,308	5,540,411	5,569,514	5,598,617	5,424,056
48	389.6 Other Plant & Miscellaneous Equipment	17,307	17,417	17,526	17,636	17,745	17,855	17,965	18,074	18,184	18,293	18,403	18,512	18,622	17,965
49	GENERAL PLANT														
50	353.7 Land & Land Rights														
51	354.7 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	390.7 Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	393.7 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	398.7 Other Tangible Plant	2,328,945	2,348,869	2,368,793	2,388,717	2,408,652	2,428,587	2,448,522	2,468,480	2,488,436	2,508,398	2,528,360	2,548,325	2,568,292	2,448,568
61	TOTAL BEFORE ALLOCATIONS	64,726,861	65,172,631	65,499,183	65,903,234	66,337,875	66,812,649	67,338,858	67,910,122	68,532,486	69,195,425	69,914,959	70,699,686	71,542,888	67,120,600
62	Reconciliation to Annual Report: Allocations between Systems:														
63	354.7 Structures & Improvements	2,394,049	2,417,854	2,438,207	2,458,533	2,478,780	2,499,102	2,518,709	2,538,944	2,558,901	2,578,696	2,598,331	2,617,906	2,637,521	2,518,474
64	390.7 Office Furniture & Equipment	5,087,093	5,311,012	5,340,228	5,364,180	5,388,389	5,399,672	5,381,864	5,405,566	5,429,028	5,452,254	5,475,354	5,498,329	5,521,179	5,400,012
65	391.7 Transportation Equipment	1,608,191	1,636,860	1,636,510	1,651,875	1,658,862	1,674,235	1,678,431	1,643,452	1,604,586	1,621,802	1,642,772	1,664,311	1,625,837	1,642,132
66	392.7 Stores Equipment	(2,194)	(3,675)	(3,622)	(3,569)	(3,516)	(3,463)	(3,410)	(3,357)	(3,304)	(3,251)	(3,198)	(3,145)	(3,092)	(3,242)
67	393.7 Tools, Shop & Garage Equipment	664,211	667,111	669,912	672,712	675,513	678,314	681,115	683,916	686,717	689,518	692,319	695,120	697,921	680,733
68	394.7 Laboratory Equipment	47,655	48,187	47,829	46,665	47,232	47,807	48,382	48,957	49,532	50,107	50,68			

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Schedule Year Ended: December 31, 2023

Schedule: A-11
Page 1 of 1
Preparer: Deborah Swain

Explanation: Provide the annual balance of contributions in aid of construction, 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.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/19	\$ 50,295,027	\$ 38,690,658
2	Additions	2,311,992	1,142,365
3	Retirements		
4	Commission Ordered Adjustments		
5	Adjustments - UIF Allocations		
6	Balance 12/31/20	\$ 52,607,019	\$ 39,833,023
7	Adjusted 12/31/20 Balance - Reallocation	6,619,784	(4,654,082)
8	Additions	2,483,224	2,144,288
9	Retirements		
10			
11	Balance 12/31/21	\$ 61,710,027	\$ 37,323,229
12	Adjusted 12/31/21 Balance Reallocation	784,614	(827,712)
13	Additions	1,535,343	827,712
14	Retirements		
15	Adjustments - Rounding		
16	Balance 12/31/22 ⁽²⁾	\$ 64,029,984	\$ 37,323,229
17			
18	Additions	2,351,572	2,326,841
19	Retirements		
20	Adjustments - Rounding		(1)
21	Allocations	348,697	(348,697)
22	Balance 12/31/23	\$ 66,730,253	\$ 39,301,372
23			
24	Notes:		
25	(1) Rate base was last established for historical year 2015 in PSC-2017-0361-FOF-WS and PSC-2019-0363-PAA-WS		
26	(2) Some Annual Report ending balances / beginning balances are incorrect. Balances reflected on this schedule are per books		

Supporting Schedule: A-12

Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] or Projected []

Schedule: A-12
 Page 1 of 4
 Preparer: Deborah Swain
 Recap Schedules: A-1, A-2

Explanation: Provide the average CIAC balance by account.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Adjustments (Retirements)	TOTAL		(5) Non-Used & Useful % Final	(6) Non-Used & Amount Final
				(4) Adjusted Average	(4) Adjusted Average		
1	WATER						
2							
3	Plant Capacity Fees	9,956,423		9,956,423			
4							
5	Line/Main Extension Fees	11,007,377		11,007,377			
6							
7	Tapping & Meter Installation Fees	16,630,129	(451,677)	16,178,452			
8							
9	Contributed Lines	15,882,295		15,882,295			
10							
11	Other - Contributed Property/Connection Fees	11,057,121		11,057,121			
12							
13							
14	Total	<u>64,533,345</u>	<u>(451,677)</u>	<u>64,081,668</u>	N/A		<u>N/A</u>
15							
16							
17	WASTEWATER						
18							
19	Cash Contributions						
20	Plant Capacity Fees	-		-			-
21	Line/Main Extension Fees	-		-			-
22	Tap Fees	1,658,537		1,658,537	(See page 2)		1,816
23	Other Fees	4,209,504		4,209,504	(See page 2)		780,767
24							
25	Contributed Property						
26	Contributed Lines	17,907,694	(240,934)	17,666,760	(See page 2)		
27	Wastewater Treatment Plant	8,885,532		8,885,532	(See page 2)		-
28	Other Contributed Plant	4,814,126		4,814,126	(See page 2)		-
29							
30							
31	Total	<u>37,475,393</u>	<u>(240,934)</u>	<u>37,234,459</u>			<u>782,583</u>

Schedule of Contributions in Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] or Projected []

Schedule: A-12
 Page 2 of 4
 Preparer: Deborah Swain
 Recap Schedules: A-1, A-2

Explanation: Provide the average CIAC balance by account.

(1)	GOLDEN HILLS/CROWNWOOD			SANDALHAVEN			
	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Description	Adjusted Average	Non-Used & Useful % Final	Non-Used & Amount Final	Adjusted Average	Non-Used & Useful % Final	Non-Used & Amount Final
1	WATER						
2							
3	Plant Capacity Fees						
4							
5	Line/Main Extension Fees						
6							
7	Tapping & Meter Installation Fees						
8							
9	Contributed Lines						
10							
11	Other - Contributed Property/Connection Fees						
12							
13							
14	Total						
15							
16							
17	WASTEWATER						
18							
19	Cash Contributions						
20	Plant Capacity Fees						-
21	Line/Main Extension Fees						
22	Tap Fees	7,200	25.22%	1,816			-
23	Other Fees				1,351,744	57.76%	780,767
24							
25	Contributed Property						
26	Contributed Lines						-
27	Wastewater Treatment Plant						
28	Other Contributed Plant						
29							
30							
31	Total	<u>7,200</u>		<u>1,816</u>	<u>1,351,744</u>		<u>780,767</u>

Schedule of Contributions in Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] or Projected []

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Schedule: A-12
 Page 3 of 4
 Preparer: Deborah Swain

Line No.	(1) Description	(2) Prior Year Dec-22	(3) Jan-23	(4) Feb-23	(5) Mar-23	(6) Apr-23	(7) May-23	(8) Jun-23	(9) Jul-23	(10) Aug-23	(11) Sep-23	(12) Oct-23	(13) Nov-23	(14) Dec-23	(15) 13-Month Average Bal.
1	WATER														
2	CIAC-WTR RES CAP FEE	9,516,732	9,523,227	9,526,497	9,533,447	9,538,279	9,542,770	9,697,065	9,732,674	9,745,667	9,747,981	9,787,572	9,870,511	10,079,530	9,680,150
3	CIAC-WTR PLT MOD FEE	276,273	276,273	276,273	276,273	276,273	276,273	276,273	276,273	276,273	276,273	276,273	276,273	276,273	276,273
4	SUB-TOTAL PLANT FEES	9,793,005	9,799,500	9,802,770	9,809,720	9,814,552	9,819,043	9,973,338	10,008,947	10,021,940	10,024,254	10,063,845	10,146,784	10,355,803	9,956,423
5															
6	CIAC-WTR LINE EXT FEE	10,869,832	10,877,547	10,877,547	10,878,973	10,886,002	10,892,088	11,023,283	11,080,793	11,096,773	11,099,625	11,143,774	11,182,969	11,186,699	11,007,377
7															
8	CIAC-WTR.TRANS & DISTR MAINS	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	16,297,237	15,882,295
9	SUB-TOTAL MAINS	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	15,847,716	16,297,237	15,882,295
10															
11	CIAC-WTR.STRUC & IMPR SRC SUPPLY & PUMP PLT	107,322	107,322	107,322	107,322	107,322	107,322	107,322	107,322	107,322	107,322	107,322	107,322	107,322	107,322
12	CIAC-WTR.STRUCT & IMPRV (WTR T P)	3,113,635	3,113,635	3,113,635	3,113,635	3,113,635	3,113,635	3,113,635	3,113,635	3,113,635	3,113,635	3,113,635	3,113,635	3,113,635	3,113,635
12	CIAC-STRUCT & IMPRV GEN	2,583,931	2,583,931	2,583,931	2,583,931	2,583,931	2,583,931	2,583,931	2,583,931	2,583,931	2,583,931	2,583,931	2,583,931	2,583,931	2,583,931
13	CIAC-WTR.WELLS & SPRINGS	812,849	812,849	812,849	812,849	812,849	812,849	812,849	812,849	812,849	812,849	812,849	812,849	812,849	812,849
14	CIAC-SUPPLY MAINS	196,605	196,605	196,605	196,605	196,605	196,605	196,605	196,605	196,605	196,605	196,605	196,605	196,605	196,605
15	CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP	214,055	214,055	214,055	214,055	214,055	214,055	214,055	214,055	214,055	214,055	214,055	214,055	214,055	214,055
16	CIAC-WTR.ELECTRIC PUMP EQUIP WTP	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021
17	CIAC-WTR.WATER TREATMENT EQPT	435,846	435,846	435,846	435,846	435,846	435,846	435,846	435,846	435,846	435,846	435,846	435,846	435,846	435,846
18	CIAC-WTR.DIS RESV & STNDPIPES	1,022,046	1,022,046	1,022,046	1,022,046	1,022,046	1,022,046	1,022,046	1,022,046	1,022,046	1,022,046	1,022,046	1,022,046	1,022,046	1,022,046
19	CIAC-WTR.HYDRANTS	1,909,060	1,909,060	1,909,060	1,909,060	1,909,060	1,909,060	1,909,060	1,909,060	1,909,060	1,909,060	1,909,060	1,909,060	1,992,922	1,915,511
20	CIAC- OTHER TANGIBLE PLT WATER	650,300	650,300	650,300	650,300	650,300	650,300	650,300	650,300	650,300	650,300	650,300	650,300	650,300	650,300
21	SUB-TOTAL CONTRIBUTED PROPERTY	11,050,670	11,050,670	11,050,670	11,050,670	11,050,670	11,050,670	11,050,670	11,050,670	11,050,670	11,050,670	11,050,670	11,050,670	11,134,532	11,057,121
22															
23	CIAC-WTR.SERVICE LINES	3,788,804	3,788,804	3,788,804	3,788,804	3,788,804	3,788,804	3,788,804	3,788,804	3,788,804	3,788,804	3,788,804	3,788,804	4,371,734	3,833,645
24	CIAC-WTR.METERS	212,552	212,552	212,552	212,552	212,552	212,552	212,552	212,552	212,552	212,552	212,552	212,552	451,677	230,946
25	CIAC-WTR.METER INSTALLATIONS	13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551	40,351	15,613
26	CIAC-WATER-TAP	11,529,195	11,539,002	11,539,002	11,542,457	11,542,457	11,542,457	11,549,170	11,549,170	11,549,170	11,550,170	11,550,170	11,550,170	11,870,648	11,568,887
27	CIAC-WTR PLT MTR FEE	924,658	926,911	932,366	968,413	971,136	978,839	989,516	995,346	1,003,490	1,008,279	1,013,456	1,019,518	1,021,572	981,038
28	SUB-TOTAL TAPS & METERS	16,468,760	16,480,820	16,486,275	16,525,777	16,528,500	16,536,203	16,546,880	16,559,423	16,567,567	16,572,356	16,578,533	16,584,595	17,755,982	16,630,129
29															
30	TOTAL WATER CIAC	64,029,983	64,056,253	64,064,978	64,112,856	64,127,440	64,145,720	64,441,887	64,547,549	64,584,666	64,594,621	64,684,538	64,812,734	66,730,253	64,533,345

Schedule of Contributions in Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-W5
 Test Year Ended: December 31, 2023
 Historic [X] or Projected []

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Schedule: A-12
 Page 4 of 4
 Preparer: Deborah Swain

Line No.	(1) Description	(2) Prior Year Dec-22	(3) Jan-23	(4) Feb-23	(5) Mar-23	(6) Apr-23	(7) May-23	(8) Jun-23	(9) Jul-23	(10) Aug-23	(11) Sep-23	(12) Oct-23	(13) Nov-23	(14) Dec-23	(15) 13-Month Average Bal
1	WASTEWATER														
2	CIAC-SWR RES MGMT FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	CIAC-SWR RES CAP FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	CIAC-SWR PLT MOD FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	CIAC-SWR PLT METER FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	SUB-TOTAL PLANT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7															
8	CIAC-SEWER LINE EXTENSION FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9															
10	CIAC-SERVICES TO CUSTOMERS	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,669,328	1,658,537
11	CIAC-SEWER-TAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	SUB-TOTAL TAPS	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,657,638	1,669,328	1,658,537
13															
14	CIAC-STRUCT/IMPRV RCLM	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)
15	CIAC-PUMP EQP RCLM WTP	13,970	13,970	13,970	13,970	13,970	13,970	13,970	13,970	13,970	13,970	13,970	13,970	13,970	13,970
16	CIAC-REUSE SERVICES	2,405,517	2,405,517	2,405,517	2,405,517	2,405,517	2,405,517	2,405,517	2,405,517	2,405,517	2,405,517	2,405,517	2,405,517	2,583,318	2,419,194
17	CIAC-REUSE DIST RESERVO	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295
18	CIAC-REUSE TRANSMISSION	1,749,267	1,749,267	1,749,267	1,749,267	1,749,267	1,749,267	1,749,267	1,749,267	1,749,267	1,749,267	1,749,267	1,749,267	2,073,595	1,774,215
19	CIAC-REUSE-TAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	CIAC-REUSE MGMT FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	CIAC-REUSE RES CAP FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	CIAC-REUSE PLT MTR FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	SUB-TOTAL REUSE RES CAP FEE	4,170,879	4,170,879	4,170,879	4,170,879	4,170,879	4,170,879	4,170,879	4,170,879	4,170,879	4,170,879	4,170,879	4,170,879	4,673,008	4,209,504
24															
25	CIAC-FORCE MAINS	2,257,085	2,257,085	2,257,085	2,257,085	2,257,085	2,257,085	2,257,085	2,257,085	2,257,085	2,257,085	2,257,085	2,257,085	2,377,105	2,266,317
26	CIAC-GRAVITY MAINS	13,881,817	13,881,817	13,881,817	13,881,817	13,881,817	13,881,817	13,881,817	13,881,817	13,881,817	13,881,817	13,881,817	13,881,817	14,235,681	13,909,037
27	CIAC-SWR MANHOLES	1,715,331	1,715,331	1,715,331	1,715,331	1,715,331	1,715,331	1,715,331	1,715,331	1,715,331	1,715,331	1,715,331	1,715,331	1,936,446	1,732,340
28	SUB-TOTAL MAINS	17,854,233	17,854,233	17,854,233	17,854,233	17,854,233	17,854,233	17,854,233	17,854,233	17,854,233	17,854,233	17,854,233	17,854,233	18,549,232	17,907,694
29															
30	CIAC-STRUCT/IMPRV TREATMENT PLANT	7,375,166	7,375,166	7,375,166	7,375,166	7,375,166	7,375,166	7,375,166	7,375,166	7,375,166	7,375,166	7,375,166	7,375,166	7,375,166	7,375,166
31	CIAC-POWER GEN EQUIP TREAT PLT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	CIAC- TREAT/DISP EQUIP LAGOON	88,235	88,235	88,235	88,235	88,235	88,235	88,235	88,235	88,235	88,235	88,235	88,235	88,235	88,235
33	CIAC- TREAT/DISP EQUIP TRT PLT	1,407,499	1,407,499	1,407,499	1,407,499	1,407,499	1,407,499	1,407,499	1,407,499	1,407,499	1,407,499	1,407,499	1,407,499	1,407,499	1,407,499
34	CIAC- OUTFALL LINES	14,632	14,632	14,632	14,632	14,632	14,632	14,632	14,632	14,632	14,632	14,632	14,632	14,632	14,632
35	SUBTOTAL CONTRIBUTED WWTP	8,885,532	8,885,532	8,885,532	8,885,532	8,885,532	8,885,532	8,885,532	8,885,532	8,885,532	8,885,532	8,885,532	8,885,532	8,885,532	8,885,532
36															
37	CIAC - STRUCT/IMPRV COLLECTION	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680
38	CIAC-STRUCT/IMPRV PUMP PLT LS	4,569,540	4,569,540	4,569,540	4,569,540	4,569,540	4,569,540	4,569,540	4,569,540	4,569,540	4,569,540	4,569,540	4,569,540	5,338,865	4,628,719
39	CIAC-STRCT/IMP GEN PLT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	CIAC-POWER GEN EQUIP PUMP PLT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	CIAC-SPECIAL COLL STRUC	111,116	111,116	111,116	111,116	111,116	111,116	111,116	111,116	111,116	111,116	111,116	111,116	111,116	111,116
42	CIAC-PUMP EQP PUMP PLT	5,611	5,611	5,611	5,611	5,611	5,611	5,611	5,611	5,611	5,611	5,611	5,611	5,611	5,611
43	CIAC-OTHER PLT COLLECTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	CIAC-OTHER TANGIBLE PLT SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	SUB-TOTAL CONTRIBUTED PROPERTY	4,754,947	4,754,947	4,754,947	4,754,947	4,754,947	4,754,947	4,754,947	4,754,947	4,754,947	4,754,947	4,754,947	4,754,947	5,524,272	4,814,126
46															
47	TOTAL WASTEWATER CIAC	37,323,229	37,323,229	37,323,229	37,323,229	37,323,229	37,323,229	37,323,229	37,323,229	37,323,229	37,323,229	37,323,229	37,323,229	39,301,372	37,475,393

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Schedule Year Ended: December 31, 2023

Schedule: A-13
Page 1 of 1
Preparer: Deborah Swain

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 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.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/19	\$ 26,906,640	\$ 25,756,821
2	Additions	1,402,997	1,078,672
3	Retirements		
4	Commission Ordered Adjustments		
5			
6	Balance 12/31/20	\$ 28,309,637	\$ 26,835,493
7	Adjusted 12/31/20 Balance - Reallocation	\$ (3,169,485)	\$ 3,168,774
8	Additions	1,442,653	1,163,848
9	Retirements		
10			
11	Balance 12/31/21	\$ 26,582,805	\$ 31,168,115
12	Adjusted 12/31/21 Balance - Reallocation	\$ 637	\$ (637)
13	Additions	1,571,758	1,170,000
14	Retirements		
15	Adjustments	3,293,656	(3,293,658)
16			
17	Balance 12/31/22 ⁽²⁾	\$ 31,448,856	\$ 29,043,820
18			
19	Additions	4,989,248	1,085,169
20	Retirements		
21	Adjustments	(3,292,738)	8,422
22	Adjustments - Rounding	(1)	(2)
23	Balance 12/31/23	\$ 33,145,365	\$ 30,137,409
24			
25	Notes:		
26	(1) Rate base was last established for historical year 2019 in PSC-2021-0206-FOF-WS		
27	(2) Certain Annual Report ending balances / beginning balances are incorrect. Balances reflected on this schedule are per books		

Schedule of Accumulated Amortization of CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] or Projected []

Schedule: A-14
 Page 1 of 4
 Preparer: Deborah Swain

Explanation: Provide the average amortization of CIAC balance by account.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Adjustments	TOTAL		
				(4) Adjusted Average	(5) Non-Used & Useful % Final	(6) Non-Used & Amount Final
1	WATER					
2						
3	Plant Capacity Fees	1,276,676		1,276,676		
4						
5	Line/Main Extension Fees	834,642		834,642		
6						
7	Tapping & Meter Installation Fees	7,364,517	(457,037)	6,907,480		
8						
9	Contributed Lines	10,636,797		10,636,797		
10						
11	Other - Contributed Property	12,180,763		12,180,763		
12						
13						
14	Total	32,293,395	(457,037)	31,836,358		N/A
15						
16						
17	WASTEWATER					
18						
19	Cash Contributions					
20	Plant Capacity Fees	-		-	(See page 2)	-
21	Line/Main Extension Fees	-		-		
22	Tap Fees	799,098	(41,020)	758,078	(See page 2)	140
23	Other Fees	1,143,385		1,143,385		189,433
24						
25	Contributed Property					
26	Contributed Lines	13,772,093	(918,529)	12,853,564		
27	Wastewater Treatment Plant	9,377,652	(957,683)	8,419,969	(See page 2)	-
28	Other Contributed Plant	4,496,190	(1,168,742)	3,327,448		-
29						
30						
31	Total	29,588,418	(3,085,974)	26,502,444		189,573

Recap Schedules: A-1, A-2

Schedule of Accumulated Amortization of CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] or Projected []

Schedule: A-14
 Page 2 of 4
 Preparer: Deborah Swain

(1)	GOLDEN HILLS/CROWNWOOD			SANDLHAVEN			
	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Description	Adjusted Average	Non-Used & Useful %	NU&U Test Year Amount	Adjusted Average	Non-Used & Useful %	NU&U Test Year Amount
1	WATER						
2							
3	Plant Capacity Fees						
4							
5	Line/Main Extension Fees						
6							
7	Tapping & Meter Installation Fees						
8							
9	Contributed Lines						
10							
11	Other - Contributed Property						
12							
13							
14	Total						
15							
16							
17	WASTEWATER						
18							
19	Cash Contributions						
20	Plant Capacity Fees						
21	Line/Main Extension Fees						
22	Tap Fees	555	25.22%	140			
23	Cash Contributions				327,966	57.76%	189,433
24							
25	Contributed Property						
26	Contributed Lines						
27	Wastewater Treatment Plant						
28	Other Contributed Plant						
29							
30							
31	Total	<u>555</u>		<u>140</u>	<u>327,966</u>		<u>189,433</u>

Schedule of Accumulated Amortization of CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission
 Schedule: A-14
 Page 3 of 4
 Preparer: Deborah Swain

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] or Projected []

Explanation: Provide the ending balances and average amortization of CIAC, by classification for the prior year and the test year.

Line No.	(1) Description	(2) Prior Year Dec-22	(3) Jan-23	(4) Feb-23	(5) Mar-23	(6) Apr-23	(7) May-23	(8) Jun-23	(9) Jul-23	(10) Aug-23	(11) Sep-23	(12) Oct-23	(13) Nov-23	(14) Dec-23	(15) 13-Month Average Bal.
1	WATER														
2	ACC AMORT WATER RES CAP FEE-NC	1,055,937	1,075,777	1,095,624	1,115,485	1,135,356	1,155,237	1,175,439	1,195,715	1,216,018	1,236,327	1,256,717	1,277,281	1,298,279	1,176,092
3	ACC AMORT WATER PLT MOD FEE-NC	97,130	97,706	98,281	98,857	99,433	100,008	100,584	101,159	101,735	102,310	102,886	103,461	104,037	100,584
4	SUB-TOTAL PLANT FEES	1,153,067	1,173,483	1,193,905	1,214,342	1,234,789	1,255,245	1,276,023	1,296,874	1,317,753	1,338,637	1,359,603	1,380,742	1,402,316	1,276,676
5															
6	CIAC-WTR LINE EXT FEE	697,687	720,349	743,011	765,675	788,355	811,047	834,011	857,096	880,214	903,339	926,555	949,853	973,159	834,642
7															
8	ACC AMORT TRANS & DISTR MAINS	10,452,096	10,482,868	10,513,641	10,544,413	10,575,185	10,605,958	10,636,730	10,667,502	10,698,274	10,729,047	10,759,819	10,790,591	10,822,236	10,636,797
9	SUB-TOTAL MAINS	10,452,096	10,482,868	10,513,641	10,544,413	10,575,185	10,605,958	10,636,730	10,667,502	10,698,274	10,729,047	10,759,819	10,790,591	10,822,236	10,636,797
10															
11	ACC AMORT-ORGANIZATION	(137,829)	(137,829)	(137,829)	(137,829)	(137,829)	(137,829)	(137,829)	(137,829)	(137,829)	(137,829)	(137,829)	(137,829)	(137,829)	(137,829)
12	ACC AMORT STRUCT & IMPRV SRC	92,144	92,424	92,705	92,985	93,265	93,545	93,825	94,106	94,386	94,666	94,946	95,227	95,507	93,825
13	ACC AMORT STRUCT & IMPRV - WTP	3,104,241	3,112,371	3,120,501	3,128,630	3,136,760	3,144,890	3,153,019	3,161,149	3,169,279	3,177,409	3,185,538	3,193,668	3,201,797	3,153,019
14	ACC AMORT STRUCT & IMPRV - GEN	3,298,961	3,305,708	3,312,454	3,319,201	3,325,948	3,332,694	3,339,441	3,346,188	3,352,934	3,359,681	3,366,428	3,373,174	3,379,921	3,339,441
14	ACC AMORT WELLS & SPRINGS	875,782	878,039	880,297	882,555	884,813	887,071	889,329	891,587	893,845	896,103	898,360	900,618	902,876	889,329
15	ACC AMORT SUPPLY MAINS	52,367	52,835	53,303	53,771	54,240	54,708	55,176	55,644	56,112	56,580	57,048	57,516	57,984	55,176
16	ACC AMORT ELECTRIC PUMP EQUIP	217,939	218,831	219,723	220,615	221,507	222,399	223,291	224,183	225,074	225,966	226,858	227,750	228,642	223,291
17	ACC AMORT ELEC PUMP EQP W	4,133	4,143	4,154	4,165	4,176	4,186	4,197	4,208	4,219	4,229	4,240	4,251	4,261	4,197
18	ACC AMORT WATER TREATMENT EQPT	515,219	516,870	518,521	520,172	521,823	523,474	525,125	526,776	528,427	530,077	531,728	533,379	535,030	525,125
19	ACC AMORT DIS RESV & STNDPIPES	1,063,174	1,065,476	1,067,778	1,070,080	1,072,382	1,074,684	1,076,985	1,079,287	1,081,589	1,083,891	1,086,193	1,088,495	1,090,797	1,076,985
20	ACC AMORT HYDRANTS	1,037,538	1,041,067	1,044,596	1,048,124	1,051,653	1,055,182	1,058,711	1,062,239	1,065,768	1,069,297	1,072,826	1,076,354	1,080,038	1,058,723
21	ACC AMORT OTHER TANG PLT WATER	1,867,524	1,872,850	1,878,176	1,883,502	1,888,829	1,894,155	1,899,481	1,904,808	1,910,134	1,915,460	1,920,786	1,926,113	1,931,438	1,899,481
22	SUB-TOTAL CONTRIBUTED PROPERTY	11,991,193	12,022,785	12,054,379	12,085,971	12,117,567	12,149,159	12,180,751	12,212,346	12,243,938	12,275,530	12,307,122	12,338,716	12,370,462	12,180,763
23															
24	ACC AMORT SERVICE LINES	2,102,948	2,110,842	2,118,735	2,126,628	2,134,522	2,142,415	2,150,309	2,158,202	2,166,095	2,173,989	2,181,882	2,189,775	2,198,882	2,150,402
25	ACC AMORT METERS	172,203	173,089	173,974	174,860	175,746	176,631	177,517	178,402	179,288	180,174	181,059	181,945	182,827	177,593
26	ACC AMORT METER INSTALLATIONS	9,421	9,477	9,534	9,590	9,646	9,703	9,759	9,816	9,872	9,929	9,985	10,042	10,210	9,768
27	ACC AMORT WATER CIAC TAP	4,752,894	4,776,934	4,800,974	4,825,021	4,849,068	4,873,115	4,897,162	4,921,223	4,945,284	4,969,345	4,993,408	5,017,471	5,042,200	4,897,238
28	ACC AMORT WATER PLT METER FEE-NC	117,347	119,284	121,233	123,256	125,286	127,333	129,401	131,482	133,580	135,688	137,807	139,938	142,073	129,516
29	SUB-TOTAL TAPS & METERS	7,154,813	7,189,626	7,224,450	7,259,355	7,294,268	7,329,197	7,364,148	7,399,125	7,434,119	7,469,125	7,504,141	7,539,171	7,577,192	7,364,517
30															
31	TOTAL WATER CIAC AMORTIZATION	31,448,856	31,589,111	31,729,386	31,869,756	32,010,164	32,150,606	32,291,663	32,432,943	32,574,298	32,715,678	32,857,240	32,999,073	33,145,365	32,293,395

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission
 Schedule: A-14
 Page 4 of 4
 Preparer: Deborah Swain

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] or Projected []

Explanation: Provide the ending balances and average amortization of CIAC, by classification for the prior year and the test year.

Line No.	(1) Description	(2) Prior Year Dec-22	(3) Jan-23	(4) Feb-23	(5) Mar-23	(6) Apr-23	(7) May-23	(8) Jun-23	(9) Jul-23	(10) Aug-23	(11) Sep-23	(12) Oct-23	(13) Nov-23	(14) Dec-23	(15) 13-Month Average Bal
1	WASTEWATER														
2	ACC AMORT SWR MGMT FEE-	0	0	0	0	0	0	0	0	0	0	0	0	0	-
3	ACC AMORT SEWER RES CAP FEE - NC	0	0	0	0	0	0	0	0	0	0	0	0	0	-
4	ACC AMORT SEWER PLT MOD FEE - NC	0	0	0	0	0	0	0	0	0	0	0	0	0	-
5	ACC AMORT SWR PLT MTR F	0	0	0	0	0	0	0	0	0	0	0	0	0	-
6	SUB-TOTAL PLANT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7															
8	ACC AMORT SWR LINE EXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9															
10	ACC AMORT SEWAGE SERVICE LINES	777,285	780,920	784,555	788,191	791,826	795,461	799,096	802,731	806,367	810,002	813,637	817,272	820,933	799,098
11	ACC AMORT SEWER TAP	0	0	0	0	0	0	0	0	0	0	0	0	0	-
12	SUB-TOTAL TAPS	777,285	780,920	784,555	788,191	791,826	795,461	799,096	802,731	806,367	810,002	813,637	817,272	820,933	799,098
13															
14	ACC AMORTSTRUCT/IMPRV REUSE	5,304	5,303	5,303	5,302	5,302	5,302	5,301	5,301	5,300	5,300	5,299	5,299	5,298	5,301
15	ACC AMORT PUMP EQP RCLM	4,657	4,722	4,786	4,851	4,916	4,980	5,045	5,110	5,174	5,239	5,304	5,368	5,433	5,045
16	ACC AMORT-REUSE SERVICES	775,631	780,642	785,654	790,665	795,677	800,688	805,700	810,711	815,723	820,734	825,746	830,757	836,139	805,728
17	ACC AMORT-REUSE DIST RE	563	569	574	579	584	589	594	600	605	610	615	620	625	594
18	ACC AMORT-REUSE TRANS D	306,289	309,686	313,082	316,479	319,876	323,272	326,669	330,065	333,462	336,859	340,255	343,652	347,678	326,717
19	ACC AMORT-REUSE TAP	0	0	0	0	0	0	0	0	0	0	0	0	0	-
20	ACC AMORT-MGMT FEE-NC	0	0	0	0	0	0	0	0	0	0	0	0	0	-
21	ACC AMORT REUSE RES CAP	0	0	0	0	0	0	0	0	0	0	0	0	0	-
22	ACC AMORT REUSE PLT MTR	0	0	0	0	0	0	0	0	0	0	0	0	0	-
23	SUB-TOTAL REUSE	1,092,444	1,100,922	1,109,399	1,117,876	1,126,355	1,134,831	1,143,309	1,151,787	1,160,264	1,168,742	1,177,219	1,185,696	1,195,173	1,143,385
24															
25	ACC AMORT-SEWER FORCE MAINS	1,560,735	1,567,004	1,573,274	1,579,544	1,585,813	1,592,083	1,598,353	1,604,622	1,610,892	1,617,162	1,623,431	1,629,701	1,636,303	1,598,378
26	ACC AMORT-SEWER GRAVITY MAINS	11,120,763	11,146,426	11,172,088	11,197,750	11,223,413	11,249,075	11,274,738	11,300,400	11,326,062	11,351,725	11,377,387	11,403,050	11,429,366	11,274,788
27	ACC AMORT-SWR MANHOLES	870,291	875,056	879,820	884,585	889,350	894,115	898,879	903,644	908,409	913,174	917,939	922,703	928,082	898,927
28	SUB-TOTAL MAINS	13,551,789	13,588,486	13,625,182	13,661,879	13,698,576	13,735,273	13,771,970	13,808,666	13,845,363	13,882,061	13,918,757	13,955,454	13,993,751	13,772,093
29															
30	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT	7,743,252	7,762,509	7,781,766	7,801,022	7,820,279	7,839,535	7,858,792	7,878,048	7,897,305	7,916,561	7,935,818	7,955,075	7,974,331	7,858,792
31	ACC AMORT PWR GEN EQP TREAT	0	0	0	0	0	0	0	0	0	0	0	0	0	-
32	ACC AMORT- TREAT/DISP EQUIP LAGOON	91,669	92,078	92,486	92,894	93,302	93,711	94,119	94,527	94,936	95,344	95,752	96,161	96,569	94,119
33	ACC AMORT- TREAT/DISP EQUIP TRT PLT	1,383,167	1,389,683	1,396,199	1,402,715	1,409,232	1,415,748	1,422,264	1,428,780	1,435,297	1,441,813	1,448,329	1,454,845	1,461,362	1,422,264
34	ACC AMORT- OUTFALL LINE	2,233	2,273	2,314	2,355	2,395	2,436	2,477	2,517	2,558	2,599	2,639	2,680	2,721	2,477
35	SUBTOTAL CONTRIBUTED VWWTP	9,220,321	9,246,543	9,272,765	9,298,986	9,325,208	9,351,430	9,377,652	9,403,872	9,430,096	9,456,317	9,482,538	9,508,761	9,534,983	9,377,652
36															
37	ACC AMORT ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	-
38	ACC AMORT-STRUCT/IMPRV COLLECTION	42,699	42,878	43,058	43,237	43,416	43,596	43,775	43,954	44,134	44,313	44,492	44,672	44,851	43,775
39	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	4,281,382	4,296,613	4,311,845	4,327,077	4,342,309	4,357,541	4,372,772	4,388,004	4,403,236	4,418,468	4,433,700	4,448,931	4,464,163	4,372,970
40	ACC AMORT-STRCT/IMP GEN PLT	0	0	0	0	0	0	0	0	0	0	0	0	0	-
41	ACC AMORT PWR GEN EQP COLL	0	0	0	0	0	0	0	0	0	0	0	0	0	-
42	ACC AMORT SPCL COLL STR	72,687	72,919	73,150	73,382	73,613	73,845	74,076	74,308	74,539	74,771	75,002	75,234	75,465	74,076
43	ACC AMORT PUMP EQP PUMP PLT	5,213	5,239	5,265	5,291	5,317	5,343	5,369	5,395	5,421	5,447	5,473	5,499	5,525	5,369
44	ACC AMORT OTH PLT COLLECTION	0	0	0	0	0	0	0	0	0	0	0	0	0	-
45	ACC AMORT- OTHER TANG PLT SEWER	0	0	0	0	0	0	0	0	0	0	0	0	0	-
46	SUB-TOTAL CONTRIBUTED PROPERTY	4,401,981	4,417,649	4,433,318	4,448,987	4,464,655	4,480,325	4,495,992	4,511,661	4,527,330	4,542,999	4,558,667	4,574,336	4,590,005	4,496,190
47															
48	TOTAL WASTEWATER CIAC AMORTIZATION	29,043,820	29,134,520	29,225,219	29,315,919	29,406,620	29,497,320	29,588,019	29,678,717	29,769,420	29,860,121	29,950,818	30,041,519	30,132,219	29,588,418

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Schedule Year Ended: December 31, 2023

Schedule: A-15
Page 1 of 1
Preparer: Deborah Swain

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.

Line
No.

- 1 AFUDC rate for all Florida companies is 6.43% for qualified construction projects beginning 1/1/2021 pursuant to August 23, 2021 Order No. PSC-2021-0318
- 2 PAA-WS, Docket No. 20210116-WS.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Schedule Year Ended: December 31, 2023

Schedule: A-16
Page 1 of 1
Preparer: Deborah Swain

Explanation: Provide the annual balance of Advances For Construction, 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 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.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/19	35,452	N/A
2	Additions		
3	Retirements		
4	Adjustments		
5	Balance 12/31/20	35,452	-
6			
7	Additions		
8	Adjustments - Rounding		
9	Adjustments / Amortization		
10	Balance 12/31/21	35,452	-
11			
12	Additions		
13	Retirements		
14	Adjustments		
15	Balance 12/31/22	35,452	-
16			
17	Additions		
18	Retirements		
19	Adjustments		
20			
21	Balance 12/31/23	35,452	-
22			
23	(1) Rate base was last established for historical year 2015 in PSC-2017-0361-FOF-WS and PSC-2019-0363-PAA-WS		
24			
25	<u>TEST YEAR AVERAGE BALANCE</u>		
26			
27	Beginning Balance - December 31, 2022	35,452	
28	January	35,452	
29	February	35,452	
30	March	35,452	
31	April	35,452	
32	May	35,452	
33	June	35,452	
34	July	35,452	
35	August	35,452	
36	September	35,452	
37	October	35,452	
38	November	35,452	
39	Ending Balance December 31, 2023	35,452	
40			
41	Average Test Year Balance - 13 Months	35,452	

Recap Schedules: A-1, A-2

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023

Schedule: A-17
 Page 1 of 1
 Preparer: Deborah Swain
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the Balance Sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

Line No			Water	Sewer	13-Month Avg
1	Final Rates				
2	Current and Accrued Assets:				
3	Accounts and Notes Receivable, Less provision for Uncollectible Accounts	A	2,836,393	3,553,541	6,389,934
4	Accrued Revenues	A	213,140	267,030	480,170
5	Material and Supplies	B	74,101	77,843	151,944
6	Miscellaneous current and accrued assets	C	9,689	9,010	18,699
7	Miscellaneous Deferred Debits	C	1,855,908	1,725,765	3,581,673
8					
9	Less: Current and Accrued Liabilities and Credits				
10	Accounts Payable	C	(2,425,329)	(2,255,257)	(4,680,586)
11	Accrued Taxes	C	(632,406)	(588,059)	(1,220,465)
12	Deferred Revenues	C	(9,541)	(8,871)	(18,412)
13	Accrued Interest	C	(56,295)	(52,347)	(108,642)
14	Miscellaneous Current and Accrued Liabilities and Credits	C	(119,010)	(110,664)	(229,674)
15					
16					
17	Equals working capital (Balance Sheet Approach)		\$ 1,746,652	\$ 2,617,989	\$ 4,364,641
18					
19	Note: Schedule reflects test year working capital prior to adjustments listed on A-3				

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Schedule Year Ended: December 31, 2023

Schedule A-18
Page 1 of 2
Preparer: Deborah Swain

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

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/2022	(3) Test Year Ended 12/31/2023	(4) 13-Month Average Bal.
1	Utility Plant in Service	302,294,193	320,703,280	308,496,413
2	Construction Work in Progress	14,384,368	38,495,443	25,395,762
3	Plant Held for Future Use	242,963	242,963	242,963
4	Other Utility Plant Adjustments	1,625,561	1,646,682	1,636,122
5	GROSS UTILITY PLANT	318,547,086	361,088,368	335,771,260
6	Less: Accumulated Depreciation	(134,819,858)	(144,770,779)	(139,844,768)
7				
8	NET UTILITY PLANT	183,727,227	216,317,589	195,926,492
9				
10	Cash	0	0	0
11	Accounts Receivable (net)	5,871,075	6,083,345	6,389,934
12	Accrued Revenues	509,541	727,331	480,170
13	Accounts Receivable - Associated Cos.	74,119,755	(112,680)	59,672,933
14	Accounts Receivable - Other	0	0	0
15	Accrued Interest Receivable	0	0	0
16	Materials & Supplies	152,240	148,390	151,944
17	Misc Current & Accrued Assets	16,648	16,648	18,699
18				
19	TOTAL CURRENT ASSETS	80,669,259	6,863,034	66,713,680
20				
21	Net nonutility property			
22	Unamortized Debt Discount & Exp.			
23	Prelim. Survey & Investigation Charges	15,263	8,500	11,589
24	Clearing Accounts			
25	Other Rate Case Expense	423,589	233,706	327,602
26	Other Miscellaneous Deferred Debits	3,605,711	3,302,949	3,581,673
27	Accum. Deferred Income Taxes			
28				
29	TOTAL OTHER ASSETS	4,044,562	3,545,155	3,920,864
30				
31	TOTAL ASSETS	268,441,048	226,725,778	266,561,035

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023

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

Schedule A-18
 Page 2 of 2
 Preparer: Deborah Swain

Line No.	(1) ASSETS	(2) Prior Year Dec-22	(3) Jan-23	(4) Feb-23	(5) Mar-23	(6) Apr-23	(7) May-23	(8) Jun-23	(9) Jul-23	(10) Aug-23	(11) Sep-23	(12) Oct-23	(13) Nov-23	(14) Dec-23	(15) 13-Month Average Bal.
1	Utility Plant in Service	302,294,193	303,230,804	304,232,081	304,812,563	305,194,524	306,705,978	307,148,229	308,193,722	308,554,996	308,954,350	314,753,165	315,675,489	320,703,280	308,496,413
2	Construction Work in Progress	14,384,368	15,779,078	16,438,822	18,696,450	19,882,081	21,817,242	25,166,246	27,727,898	28,718,515	33,911,372	32,690,785	36,436,609	38,495,443	25,395,762
3	Plant Held for Future Use	242,963	242,963	242,963	242,963	242,963	242,963	242,963	242,963	242,963	242,963	242,963	242,963	242,963	242,963
4	Other Utility Plant Adjustments	1,625,561	1,627,321	1,629,081	1,630,841	1,632,601	1,634,361	1,636,122	1,637,882	1,639,642	1,641,402	1,643,162	1,644,922	1,646,682	1,636,122
5	GROSS UTILITY PLANT	318,547,086	320,880,166	322,542,948	325,382,817	326,952,169	330,400,545	334,193,560	337,802,465	339,156,116	344,750,087	349,330,075	353,999,982	361,088,368	335,771,260
6	Less: Accumulated Depreciation	(134,819,858)	(136,115,553)	(136,785,312)	(137,583,372)	(138,361,286)	(138,931,350)	(139,695,070)	(140,409,638)	(141,185,499)	(142,158,158)	(143,146,081)	(144,020,030)	(144,770,779)	(139,844,768)
7															
8	NET UTILITY PLANT	183,727,227	184,764,613	185,757,636	187,799,445	188,590,883	191,469,195	194,498,490	197,392,827	197,970,617	202,591,929	206,183,993	209,979,952	216,317,589	195,926,492
9															
10	Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Accounts Receivable (net)	5,871,075	6,465,256	6,781,589	6,950,110	6,694,436	6,597,806	6,383,664	6,586,631	6,234,078	6,168,114	5,960,292	6,292,741	6,083,345	6,389,934
12	Accrued Revenues	509,541	439,284	511,300	399,065	533,097	435,742	495,222	394,719	497,588	421,707	479,503	398,111	727,331	480,170
13	Accounts Receivable - Associated Cos.	74,119,755	70,018,621	68,813,036	67,373,795	67,602,771	66,091,134	63,404,175	61,544,454	62,083,664	61,068,914	59,053,358	54,687,129	(112,680)	59,672,933
14	Accounts Receivable - Other														0
15	Accrued Interest Receivable														0
16	Materials & Supplies	152,240	152,240	152,240	152,240	152,240	152,240	152,240	152,240	152,240	152,240	152,240	152,240	148,390	151,944
17	Misc Current & Accrued Assets	16,648	16,648	16,648	16,648	16,648	43,316	16,648	16,648	16,648	16,648	16,648	16,648	16,648	18,699
18															
19	TOTAL CURRENT ASSETS	80,669,259	77,092,048	76,274,814	74,891,858	74,999,193	73,320,238	70,451,949	68,694,692	68,984,218	67,827,622	65,662,041	61,546,869	6,863,034	66,713,680
20															
21	Net nonutility property														
22	Unamortized Debt Discount & Exp.														
23	Prelim. Survey & Investigation Charges	15,263	0	0	23,440	23,440	23,440	23,440	33,135	0	0	0	0	8,500	11,589
24	Clearing Accounts														
25	Deferred Rate Case Expense	423,589	406,910	390,999	375,100	359,209	343,312	327,541	311,616	295,687	279,634	263,729	247,798	233,706	327,602
26	Other Miscellaneous Deferred Debits	3,605,711	3,722,248	3,859,087	3,788,491	3,738,367	3,670,297	3,594,605	3,530,765	3,480,252	3,479,483	3,421,151	3,368,346	3,302,949	3,581,673
27	Accum. Deferred Income Taxes														
28															
29	TOTAL OTHER ASSETS	4,044,562	4,129,158	4,250,086	4,187,031	4,121,015	4,037,048	3,945,586	3,875,515	3,775,939	3,759,117	3,684,880	3,616,144	3,545,155	3,920,864
30															
31	TOTAL ASSETS	268,441,048	265,985,819	266,282,536	266,878,334	267,711,092	268,826,481	268,896,024	269,963,034	270,730,775	274,178,668	275,530,914	275,142,965	226,725,778	266,561,036

Company: Sunshine Water Services Company

Schedule A-19

Docket No.:20240068-WS

Page 1 of 2

Schedule Year Ended: December 31, 2023

Preparer: Deborah Swain

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/2022	(3) Test Year Ended 12/31/2023	(4) 13-Month Average Bal.
1	Common Stock Issued	200,000	200,000	200,000
2	Preferred Stock Issued			
3	Additional Paid in Capital	24,185,061	24,185,061	24,185,061
4	Retained Earnings	65,887,499	72,880,044	70,688,741
5	Other Equity Capital			
6				
7	TOTAL EQUITY CAPITAL	90,272,560	97,265,105	95,073,802
8				
9	Bonds			
10	Reacquired Bonds			
11	Advances From Associated Companies			
12	Note Payable to Associated Companies	117,715,806	0	108,660,744
13				
14	TOTAL LONG-TERM DEBT	117,715,806	0	108,660,744
15				
16	Accounts Payable	6,392,006	5,630,308	4,680,586
17	Accounts Payable - Associated Cos.	0	68,337,141	5,222,651
18	Customer Deposits	326,919	332,586	319,453
19	Accrued Taxes	1,046,978	1,275,297	1,220,465
20	Deferred Revenues	31,486	33,872	18,412
21	Accrued Interest	109,099	108,683	108,642
22	Misc. Current and Accrued Liabilities & Credits	644,982	303,597	229,674
23				
24	TOTAL CURRENT & ACCRUED LIABILITIES	8,551,470	76,021,483	11,799,883
25				
26	Advances for Construction	35,452	35,452	35,452
27	Prepaid Capacity Charges	0	0	0
28	Accum. Deferred ITC's	62,831	60,475	61,653
29	Regulatory Liability (TCJA)	5,125,062	4,811,970	4,969,273
30				
31	TOTAL DEFERRED CR. & OPER. RESERVES	5,223,345	4,907,897	5,066,378
32				
33	Contributions in Aid of Construction	101,353,213	106,031,625	102,008,739
34	Less: Accum. Amortization of CIAC	(60,492,677)	(63,282,774)	(61,881,814)
35				
36	Accumulated Deferred Income Taxes	5,817,332	5,782,441	5,833,302
37				
38	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 268,441,048	\$ 226,725,778	\$ 266,561,036

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023

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

Schedule A-19
 Page 2 of 2
 Preparer: Deborah Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec-22	(3) Jan-23	(4) Feb-23	(5) Mar-23	(6) Apr-23	(7) May-23	(8) Jun-23	(9) Jul-23	(10) Aug-23	(11) Sep-23	(12) Oct-23	(13) Nov-23	(14) Dec-23	(15) 13-Month Average Bal.
1	Common Stock Issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
2	Preferred Stock Issued														
3	Additional Paid in Capital	24,185,061	24,185,061	24,185,061	24,185,061	24,185,061	24,185,061	24,185,061	24,185,061	24,185,061	24,185,061	24,185,061	24,185,061	24,185,061	24,185,061
4	Retained Earnings	65,887,499	67,098,866	67,751,898	68,125,410	69,295,226	70,129,645	70,191,833	71,708,360	72,917,567	73,096,354	74,433,497	75,437,440	72,880,044	70,688,741
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	90,272,560	91,483,927	92,136,959	92,510,471	93,680,287	94,514,706	94,576,894	96,093,421	97,302,628	97,481,415	98,818,558	99,822,501	97,265,105	95,073,802
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies														
12	Note Payable to Associated Companies	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	0	108,660,744
13															
14	TOTAL LONG-TERM DEBT	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	117,715,806	0	108,660,744
15															
16	Accounts Payable	6,392,006	4,082,473	3,804,653	3,908,727	3,423,744	3,656,191	3,386,254	3,894,582	3,326,209	6,601,969	6,461,257	6,279,240	5,630,308	4,680,586
17	Accounts Payable - Associated Cos.	0	(5,518)	(11,040)	(16,557)	(22,056)	(43,450)	(48,584)	(69,863)	(43,814)	(65,683)	(55,260)	(60,848)	68,337,141	5,222,651
18	Customer Deposits	326,919	309,804	301,210	300,299	304,503	313,953	316,254	327,945	326,791	331,053	331,982	329,586	332,586	319,453
19	Accrued Taxes	1,046,978	337,849	652,078	973,112	1,284,795	1,600,570	1,833,419	1,055,784	1,376,195	1,622,760	1,932,507	874,706	1,275,297	1,220,465
20	Deferred Revenues	31,486	28,812	26,396	23,722	21,134	18,460	15,872	13,198	10,524	7,936	5,262	2,674	33,872	18,412
21	Accrued Interest	109,099	109,155	109,262	109,224	109,238	107,863	107,969	108,114	108,258	108,388	108,538	108,561	108,683	108,642
22	Misc. Current and Accrued Liabilities & Credits	644,982	263,635	129,504	138,738	214,741	196,026	197,761	176,053	175,172	188,027	187,243	170,289	303,597	229,674
23															
24	TOTAL CURRENT & ACCRUED LIABILITIES	8,551,470	5,126,210	5,012,063	5,437,264	5,336,099	5,849,614	5,808,945	5,505,814	5,279,335	8,794,451	8,971,530	7,704,209	76,021,483	11,799,883
25															
26	Advances for Construction	35,452	35,452	35,452	35,452	35,452	35,452	35,452	35,452	35,452	35,452	35,452	35,452	35,452	35,452
27	Prepaid Capacity Charges														0
28	Accum. Deferred ITC's	62,831	62,635	62,438	62,242	62,046	61,849	61,653	61,457	61,260	61,064	60,868	60,671	60,475	61,653
29	Regulatory Liability (TCJA)	5,125,062	5,100,655	5,074,416	5,048,171	5,021,913	4,995,666	4,969,309	4,943,075	4,916,840	4,890,733	4,864,484	4,838,256	4,811,970	4,969,273
30															
31	TOTAL DEFERRED CREDITS	5,223,345	5,198,742	5,172,306	5,145,865	5,119,411	5,092,967	5,066,414	5,039,984	5,013,553	4,987,249	4,960,804	4,934,379	4,907,897	5,066,378
32															
33	Contributions in Aid of Construction	101,353,213	101,379,483	101,388,208	101,436,086	101,450,670	101,468,950	101,765,117	101,870,778	101,907,896	101,917,851	102,007,768	102,135,965	106,031,625	102,008,739
34	Less: Accum. Amortization of CIAC	(60,492,677)	(60,723,631)	(60,954,604)	(61,185,677)	(61,416,781)	(61,647,923)	(61,879,682)	(62,111,661)	(62,343,718)	(62,575,796)	(62,808,061)	(63,040,593)	(63,282,774)	(61,881,814)
35															
36	Accumulated Deferred Income Taxes	5,817,332	5,805,282	5,811,798	5,818,520	5,825,600	5,832,361	5,842,530	5,848,892	5,855,276	5,857,692	5,864,509	5,870,697	5,782,441	5,833,302
37															
38	TOTAL EQUITY CAPITAL AND LIABILITIES	268,441,048	265,985,819	266,282,536	266,878,334	267,711,092	268,826,481	268,896,024	269,963,034	270,730,775	274,178,668	275,530,914	275,142,965	226,725,778	266,561,036

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Sunshine Water Services Company

Docket No.:20240068-WS

Schedule Year Ended: December 31, 2023

Interim [] Final [X]

Historic [X] or Projected []

Schedule: B-1

Page 1 of 1

Preparer: Deborah Swain

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) 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) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Required Revenue Adjustment	(6) Annual Revenues Required	(7) Adjustment to Requested Increase	(8) Calculated Annual Revenues (1)	(9) Percent Increase	(10) Supporting Schedule(s)
1	OPERATING REVENUES	22,532,175	388,343	22,920,518	5,175,674	(A) 28,096,192	(614,491)	27,481,702	19.9%	B-4, B-3
2										
3	Operation & Maintenance	12,536,020	743,783	13,279,802		(B) 13,279,802	6,993	13,286,795		B-5, B-3
4										
5	Depreciation, net of CIAC Amort.	2,572,862	1,908,761	4,481,622		(C) 4,481,622		4,481,622		B-13, B-3
6										
7	Amortization	-	46,750	46,750	-	(D) 46,750		46,750		
8										
9	Taxes Other Than Income	1,934,995	340,717	2,275,712	232,905	(E) 2,508,617	(27,652)	2,480,965		B-15, B-3
10										
11	Provision for Income Taxes	1,112,778	(811,158)	301,620	1,252,744	(F) 1,554,364	(150,507)	1,403,857		C-1, C-2, B-3
12										
13	OPERATING EXPENSES	18,156,655	2,228,852	20,385,506	1,485,649	21,871,155	(171,166)	21,699,990		
14										
15	NET OPERATING INCOME	4,375,521	(1,840,509)	2,535,012	3,690,025	6,225,037	(443,325)	5,781,712		
16										
17										
18	RATE BASE	61,906,291	21,338,376	83,244,667		83,244,667				
19										
20										
21	RATE OF RETURN	7.07 %		3.05 %		7.478 %				

Note:

(1) Revenues calculated to generate a 19.9% increase in water revenues over present rate (annualized) revenue:

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: Deborah Swain

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) 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) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	28,276,590	1,328,920	29,605,510	4,714,928	(A) 34,320,438	B-4, B-3
2							
3	Operation & Maintenance	14,655,194	970,541	15,625,735		(B) 15,625,735	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	5,374,706	874,090	6,248,795		(C) 6,248,795	B-14, B-3
6							
7	Amortization	-	223,805	223,805	-	(D) 223,805	
8							
9	Taxes Other Than Income	2,218,669	299,075	2,517,744	212,172	(E) 2,729,916	B-15, B-3
10							
11	Provision for Income Taxes	1,034,613	(279,282)	755,331	1,141,224	(F) 1,896,555	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	23,283,182	2,088,229	25,371,411	1,353,396	26,724,807	
14							
15	NET OPERATING INCOME	4,993,408	(759,309)	4,234,099	3,361,532	7,595,631	
16							
17							
18	RATE BASE	93,386,364	8,186,678	101,573,042		101,573,042	
19							
20							
21	RATE OF RETURN	5.35 %		4.17 %		7.478 %	

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.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	22,532,175	28,276,590
5	(a) To remove Accrued Revenues per B4	(715,273)	(79,153)
6	(b) To remove AFPI		(38,529)
7	(c) To remove Guaranteed Revenue		(8,903)
8	Adjustment to Test Year Revenues	(715,273)	(126,586)
9			
10	Test Year Adjusted Revenues prior to Annualizing Revenues	21,816,903	28,150,004
11			
12	(2) Annualized Revenue		
13	To calculate test year revenues based on current rates		
14	Annualized water/sewer revenues per Schedule E-2	22,920,518	29,605,510
15	Test Year Adjusted Revenues net of Adjustments above	21,816,903	28,150,004
16	Adjustment required to annualize revenues	1,103,616	1,455,506
17			
18	<u>Pro-Forma Adjustments</u>		
19	(3) Revenue Increase		
20	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1	5,175,674	4,714,928
21			
22	Total Adjustments to Revenues	5,564,017	6,043,848
23			
24	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
25	<u>Test Year Adjustments</u>		
26	(1) 618/718 Chemicals		
27	Per Books (B-5, B-6)	(745,493)	(693,127)
28	Per dosage	679,489	689,724
29	To allocate chemical expense based on usage	(66,004)	(3,403)
30			
31	(2) Excess Unaccounted for Water: Labrador 3.3%, Lake Placid 9.3%, Orangewood 8.7%,		
32	Summertree 4.5%, Golden Hills .9%, Little Wekiva 1.4%, Bear Lake 5.3%, Four Lakes 11.2%		
33	610 Purchased Water	(6,062)	
34	615 Purchased Power	(1,605)	
35	618 Chemicals	(1,146)	
36	Total EUW Adjustments	(8,813)	-
37			
38	(3) Excess Infiltration & Inflow (Ravenna Park 41.27%)		
39	710 Purchased Wastewater		(112,436)
40	715 Purchased Power		(931)
41	718 Chemicals		-
42	Total I&I Adjustments	-	(113,367)
43			
44	(4) 636/736 Lobbying Expenses removed (\$55,187)	(28,598)	(26,589)
45			
46	(5) 675/775 Lobbying Expenses removed from NAWC Dues (\$2,118.50)	(1,098)	(1,021)
47			
48	(6) 666/766 Regulatory Commission Expense - Rate Case Amortzation		
49	Allowed ORDER NO. PSC-2021-0206-FOF-WS (2019 Rate Case)	96,267	89,504
50	Less: Per Books	(91,801)	(85,353)
51	To remove test year rate case expense per books	4,465	4,152
52			
53	Total Test Year Adjustments to O&M	(100,047)	(140,229)

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.	Description	Water	Wastewater
1	<u>Pro-Forma Adjustments</u>		
2	(1) 610/710 Purchased Water/Sewer Adjustment to Annualize Rate Increases		
3	Tierra Verde		
4	City of St. Petersburg Increase 10/1/2023		
5	Jan - Sep gls 95,640 x (\$5,907-\$5,623 x 25% surcharge)		33,952
6	Oakland Park W		
7	Altamonte Springs increase 10/31/2023		
8	Jan - Oct gls 3,124 x (\$5.06-\$4.94)	375	
9	Oakland Park W		
10	Altamonte Springs increase 10/31/2023		
11	Jan - Oct gls 694 x (\$5.19-\$5.06)	90	
12	Ravenna Park		
13	City of Sanford Increase 10/1/2023		
14	Jan - Sep gls 22,238 x (\$9.00-\$8.73)		6,004
15	Base Facility Chg (\$883.31-\$856.09) x 9 months		245
16	Weathersfield		
17	Altamonte Springs Increase 10/31/2023		
18	Jan - Oct gls 40,920 x (\$4.15-\$4.05)		4,092
19	Summertree		
20	Pasco County Increase 10/31/2023		
21	Jan - Oct gls W: 31,446 x (\$4.06-\$4.00), S: 24,371 x (\$6.29-\$6.08)	1,887	5,118
22	Orangewd Buen		
23	Pasco County Increase 10/31/2023		
24	Jan - Oct gls 3,752 x (\$6.29-\$6.08)		788
25	Crescent Heights		
26	Orlando Utility Commission Increase 10/1/2023		
27	Jan - Sep gls 18,567 x (\$1.94-\$1.83)	2,042	
28	Base Facility Chg (\$273.91-\$262.30) x 9 months	104	
29	Davis Shores		
30	Orange County Utilities Increase 10/1/2023		
31	Jan - Sep gls 3523 x (\$1.86-\$1.81)	176	
32			
33	Total Adjustment to 610/710	4,675	50,199
34			
35	(2) 710 Purchased Sewer Adjustment to Annualize EWD charges for 2023 (Sandalhaven)		
36	Average usage 2020 - 2021 (50676, 50421)		50,548
37	Usage 2023 (per F-2)		17,742
38	Proforma adjusted additional usage		32,806
39	Times gallonage rate of \$7.49		245,389
40			
41	(3) Amortization of rate case expense per Schedule B-10		
42	666/766 Adjustments for Deferred Costs - Pro Forma Adjustment	87,574	81,433
43			
44	(4) Other Pro-Forma Adjustments		
45	711 Sludge Hauling		
46	To reflect change in cost from sludge hauling contractor		27,388
47	618 Chemicals		
48	Increased cost of sodium hypochlorite: Despinar WTP, Wekiva WTP/WWTP and Penn		
49	Brooke WTP/WWTP	42,758	44,848
50	634 / 734 Contractual Services - Mgt/Corp/Reg		
51	To adjust allocations	(92,462)	(85,968)
52	636 / 736 Contractual Services - Other		
53	Credit card processing fees currently pd by users, projected \$386,919	200,501	186,418
54	656 / 756 Insurance - Vehicle	4,916	3,105
55	657 / 757 Insurance - General Liability	43,448	35,941
56	658 / 758 Insurance - Workman's Comp.	(13,130)	(13,203)
57	659 / 759 Insurance - Other	62,124	49,212
58	675 AMI cellular service and subscriptions	45,080	
59	775 Sewer Rodding Cost - To reflect change in cost from sewer rodding contractor		9,071
60	Total Other Pro-Forma Adjustments	293,235	256,811

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.	Description	Water	Wastewater
1	(5) Adjustment to Salaries and Benefits		
2	(a) To adjust Salary & Benefits expected 2024 employees and Salaries		
3	601,603 / 701,703 Salaries & Wages - Employees		
4	Total Salaries per Proforma Estimate	3,068,554	2,853,420
5	Less Per Books 2023	(2,618,792)	(2,434,840)
6	Proforma Adjustment	449,762	418,580
7	604 / 704 Employee Pensions & Benefits		
8	Total Benefits per Proforma Estimate	796,436	740,522
9	Less Per Books 2023	(733,703)	(682,165)
10	Proforma Adjustment	62,733	58,357
11			
12	(6) Repression Adjustment to reduce expenses	2.6558%	
13	610 Purchased Water	(6,087)	
14	615 Purchased Power	(28,910)	
15	618 Chemicals	(19,151)	
16	Repression Adjustment	(54,148)	
17			
18	Total Pro Forma Adjustments to O&M	843,830	1,110,770
19			
20	Total Adjustments to O&M Expenses	743,783	970,541
21			
22	(C) Adjustments to Depreciation Expense:		
23	<u>Test Year Adjustments</u>		
24	(1) To reclassify amortization of early retirements to amortization expense		
25	307.2 Wells & Springs- amortization per books	(46,704)	
26	354.4 Struct& Improve-WWTP: amort per books		(115,670)
27		(46,704)	(115,670)
28	(2) To correct over-amortization of Sandalhaven intangible plant (EWD), an move to correct account		
29	398.7 Per Books (10 year life)		(223,291)
30	389.1 Per PSC-2017-0361-FOF-WS (40 year life)		55,823
31		-	(167,468)
32			
33	(3) Nonused and Useful Depreciation (B-14)		
34	389.1 Other Plant & Misc. Equipment		(32,132)
35	354.4 Structures & Improvements		(78)
36	355.4 Power Generation Equipment - Treatment Plt		-
37	380.4 Treatment & Disposal Equipment		(1,948)
38	381.4 Plant Sewers		-
39	382.4 Outfall Sewer Lines		-
40	Total Nonused and Useful Adjustment to Depreciation Expense	-	(34,158)
41			
42	(4) Nonused and Useful Amortization of CIAC (B-14)		19,406
43			
44	(5) Adjust over-amortization of CIAC - ORDER NO. PSC-2017-0361-FOF-WS		
45	Lake Placid - Tap Fees	1,134	1,970
46	Mid County - General Plant		49,983
47	Sanlando - Gravity Lines, Pumping Plant, Treatment Plant		298,964
48	Total over-amortization of CIAC	1,134	350,917
49			
50	Total Test Year Adjustments to Depreciation Expense	(45,571)	53,026
51			
52	<u>Pro-Forma Adjustments</u>		
53	(1) To annualize depreciation expense for assets placed in service during the test year		
54	301.1 Organization	43	
55	304.2 Structures & Improvements	(361)	
56	305.2 Collect. & Impound. Reservoirs	894	
57	307.2 Wells & Springs	418	
58	309.2 Supply Mains	12,679	
59	310.2 Power Generation Equipment	1,487	
60	311.2 Pumping Equipment	461	
61	304.3 Structures & Improvements	2,072	
62	Continued on next page		

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule: B-3

Test Year Ended: December 31, 2023

Page 4 of 7

Interim Final

Docket No.:20240068-WS

Historic or Projected

Preparer: Deborah Swain

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.	Description	Water	Wastewater
1	To annualize depreciation expense for assets placed in service during the test year (continued)		
2	311.3 Pumping Equipment - WTP	16,645	
3	320.3 Water Treatment Equipment	1,467	
4	339.3 Other Plant & Misc. Equipment	4,868	
5	304.4 Structures & Improvements	2,755	
6	311.4 Electric Pumping Equipment - T&D	(168)	
7	330.4 Distr. Reservoirs & Standpipes	194	
8	331.4 Transm. & Distribution Mains	24,282	
9	333.4 Services	20,670	
10	334.4 Meters & Meter Installations	16,971	
11	335.4 Hydrants	3,250	
12	336.4 Backflow Prevention Devices	349	
13	339.4 Other Plant & Misc. Equipment	70	
14	304.5 Structures & Improvements	980	
15	340.5 Office Furniture & Equipment	11,025	
16	341.5 Transportation Equipment	32,672	
17	342.5 Stores Equipment	159	
18	343.5 Tools, Shop & Garage Equipment	500	
19	344.5 Laboratory Equipment	772	
20	345.5 Power Operated Equipment	8,908	
21	346.5 Communication Equipment	20,801	
22	347.5 Miscellaneous Equipment	2,837	
23	348.5 Other Tangible Plant	93	
24	351.1 Organization		161
25	354.2 Structures & Improvements		145
26	355.2 Power Generation Equipment - Collection Plt		1,677
27	360.2 Force Mains		68,975
28	361.2 Collection Sewers - Gravity		67,173
29	362.2 Special Collecting Structures		902
30	363.2 Services to Customers		1,508
31	364.2 Flow Measuring Devices		1,741
32	389.2 Other Plant & Misc. Equipment		6,308
33	354.3 Structures & Improvements		24,239
34	355.3 Power Generation Equipment - Pumping Plt		12,690
35	370.3 Receiving Wells		3
36	371.3 Pumping Equipment		16,567
37	354.4 Structures & Improvements		18,688
38	355.4 Power Generation Equipment - Treatment Plt		322
39	380.4 Treatment & Disposal Equipment		3,088
40	381.4 Plant Sewers		1,974
41	382.4 Outfall Sewer Lines		171
42	389.4 Other Plant & Misc. Equipment		8,674
43	354.5 Structures & Improvements		6,669
44	371.5 Pumping Equipment		1,451
45	374.5 Reuse Distribution Reservoirs		46
46	380.5 Treatment & Disposal Equipment		491
47	381.5 Plant Sewers		783
48	389.5 Other Plant & Misc. Equipment		4
49	354.6 Structures & Improvements		4,605
50	366.6 Reuse Services		431
51	367.6 Reuse Meters & Meter Installations		236
52	371.6 Pumping Equipment		7,521
53	375.6 Reuse Transmission & Distribution System		912
54	354.7 Structures & Improvements		10,251
55	390.7 Office Furniture & Equipment		30,377
56	391.7 Transportation Equipment		148
57	393.7 Tools, Shop & Garage Equipment		465
58	394.7 Laboratory Equipment		718
59	395.7 Power Operated Equipment		8,282
60	396.7 Communication Equipment		19,340
61	397.7 Miscellaneous Equipment		2,638
62	398.7 Other Tangible Plant		87
63	Total annualize depreciation expense	187,796	330,459

Schedule of Adjustments to Operating Income
Company: Sunshine Water Services Company
Test Year Ended: December 31, 2023
Interim [] Final [X]
Historic [X] or 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.

Florida Public Service Commission
Schedule: B-3
Page 5 of 7
Docket No.:20240068-WS
Preparer: Deborah Swain

Line No.	Description	Water	Wastewater
1	(2) Additional Depreciation Expense for Pro Forma Plant Additions		
2	304.3 Structures & Improvements - WTP	140,932	
3	307.2 Wells & Springs	95,648	
4	310.2 Power Generation Equipment	216,909	
5	320.3 Water Treatment Equipment	262,750	
6	331.4 Transm. & Distribution Mains	93,580	
7	334.4 Meters	1,003,571	
8	346.5 Communication Equipment	26,268	
9	354.4 Structures & Improvements		31,491
10	360.2 Collection Sewers - Force		322,104
11	361.2 Collection Sewers - Gravity		61,795
12	361.2 Collection Sewers - Manholes		10,686
13	381.4 Plant Sewers		4,000
14	389.6 Other Plant Reclaim Water Dist		9,180
15	391.7 Vehicles		95,617
16	Total Depreciation Expense for Pro Forma Additions	1,839,657	534,874
17			
18	(3) Reduction to Depreciation Expense for Plant Retirements		
19	304.3 Structures & Improvements - WTP	(1,580)	
20	310.2 Power Generation Equipment	(24,400)	
21	320.3 Water Treatment Equipment	(15,066)	
22	331.4 Transm. & Distribution Mains	(7,231)	
23	334.4 Meters	(24,844)	
24	354.4 Structures & Improvements - Treatment		(3,800)
25	360.2 Collection Sewers - Force		(41,172)
26	361.2 Collection Sewers - Gravity		(6,346)
27	380.4 Treatment & Disposal Equipment		
28	Total Depreciation Expense for Pro Forma Retirements	(73,122)	(51,319)
29			
30	Total Proforma Adjustments to Depreciation Expense	1,954,331	814,014
31			
32	<u>Amortization on Retirement of Proforma Contributed Plant</u>		
33	360.2 Collection Sewers - Force		5,101
34	361.2 Collection Sewers - Gravity		1,948
35	Total Amortization on Retirement of Proforma Contributed Plant	-	7,049
36			
37	Total Pro Forma Adjustments	1,954,331	821,063
38			
39	Total Adjustments to Depreciation Expenses	1,908,761	874,090
40	<u>Test Year Adjustments</u>		
41	(1) To reclassify amortization of early retirements from depreciation expense		
42	307.2 Wells & Springs - amortization per order	46,750	
43	354.4 Struct& Improve-WWTP: amort per order		223,805
44	Total Adjustment to Amortization Expense	46,750	223,805
45			

Schedule of Adjustments to Operating Income
 Company: Sunshine Water Services Company
 Test Year Ended: December 31, 2023
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 7 of 7
 Docket No.:20240068-WS
 Preparer: Deborah Swain

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.	Description	Water	Wastewater
1	(A) Adjustments to Revenues - Requested Revenues		
2	To reduce requested increase to 19.9%	(614,491)	
3			
4	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
5	Repression Adjustment to expenses due to reduced revenue increase	-0.3430%	
6	610 Purchased Water	786	
7	615 Purchased Power	3,734	
8	618 Chemicals	2,473	
9	Repression Adjustment	6,993	
10			
11	(E) Taxes Other Than Income (TOTI)		
12	To reduce Regulatory Assessment Fee due to reduced requested increase	(27,652)	
13			
14	(F) Provision for Income Taxes		
15	To reduce Income Tax Expense due to reduced requested revenue increase	(150,507)	

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Deborah Swain
 Recap Schedules: B-1, B-2

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	5,334,554
2	461.1 Metered - Residential	18,472,755	521.2 Flat Rate - Commercial	1,068,368
3	461.2 Metered - Commercial	2,941,085	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family	98,122	521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	16,690,814
8	462.2 Private Fire Protection	34,179	522.2 Measured - Commercial	4,800,743
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	4,075
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	(295)
13	Accrued Water Revenues	715,273	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	79,153
16	TOTAL WATER SALES	22,261,413	TOTAL SEWER SALES	27,977,413
17				
18	OTHER WATER REVENUES		OTHER SEWER REVENUES	
19	469 Guaranteed Revenues	-	530 Guaranteed Revenues	8,903
20	470 Forfeited Discounts	140,056	531 Sale of Sludge	
21	471 Misc. Service Revenues	130,708	532 Forfeited Discounts	130,218
22	472 Rents From Water Property		534 Rents From Sewer Property	
23	473 Interdepartmental Rents		535 Interdepartmental Rents	
24	474 Other Water Revenues		536 Other Sewer Revenues	121,527
25	474 Other Water Revenues - AFPI	-	536 Other Sewer Revenues - AFPI	38,529
26			541 Measured Re-Use Revenues	-
27	Rate Case Expense Surcharge	(2)	Rate Case Expense Surcharge	-
28				
29	TOTAL OTHER WATER REVENUES	270,762	TOTAL OTHER SEWER REVENUES	299,177
30				
31	TOTAL WATER OPERATING REVENUES	22,532,175	TOTAL SEWER OPERATING REVENUES	28,276,590

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule: B-5

Docket No.:20240068-WS

Page 1 of 2

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Historic [X] or Projected []

Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments		(5) Adjusted Total
			B3 - Test Year	B3 - Proforma	
1	601 Salaries & Wages - Employees	2,618,792		449,762	3,068,554
2	603 Salaries & Wages - Officers, Etc.	-			-
3	604 Employee Pensions & Benefits	733,703		62,733	796,436
4	610 Purchased Water	230,598	(6,062)	(1,412)	223,124
5	615 Purchased Power	1,090,177	(1,605)	(28,910)	1,059,662
6	616 Fuel for Power Purchased	-			-
7	618 Chemicals	745,493	(67,150)	23,607	701,950
8	620 Materials & Supplies	144,479			144,479
9	631 Contractual Services - Engr.	32,559			32,559
10	632 Contractual Services - Acct.	-			-
11	633 Contractual Services - Legal	47,760			47,760
12	634 Contractual Services - Mgt/Corp/Reg	3,752,235		(92,462)	3,659,773
13	635 Contractual Services - Testing	115,720			115,720
14	636 Contractual Services - Other	215,086	(28,598)	200,501	386,989
15	641 Rental of Building/Real Prop.	35,431			35,431
16	642 Rental of Equipment	15,867			15,867
17	650 Transportation Expenses	251,156			251,156
18	656 Insurance - Vehicle	68,399		4,916	73,315
19	657 Insurance - General Liability	179,508		43,448	222,956
20	658 Insurance - Workman's Comp.	62,906		(13,130)	49,776
21	659 Insurance - Other	404,401		62,124	466,525
22	660 Advertising Expense	564			564
23	666 Reg. Comm. Exp. - Rate Case Amort.	91,801	4,465	87,574	183,841
24	667 Reg. Comm. Exp. - Other	16,145			16,145
25	670 Bad Debt Expense	107,656			107,656
26	675 Miscellaneous Expenses	1,575,582	(1,098)	45,080	1,619,565
27					
28	TOTAL	12,536,020	(100,047)	843,830	13,279,802

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] or Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
 Page 2 of 2
 Preparer: Deborah Swain
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan-23	(3) Feb-23	(4) Mar-23	(5) Apr-23	(6) May-23	(7) Jun-23	(8) Jul-23	(9) Aug-23	(10) Sep-23	(11) Oct-23	(12) Nov-23	(13) Dec-23	(14) Total Test Year
1	601 Salaries & Wages - Employees	247,021	195,403	211,660	193,601	274,193	224,315	209,201	214,960	207,321	216,638	222,805	201,674	2,618,792
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-
3	604 Employee Pensions & Benefits	52,314	61,964	66,186	61,490	61,378	62,906	68,026	66,477	46,404	42,658	65,812	78,088	733,703
4	610 Purchased Water	14,471	16,782	44,183	21,666	20,160	20,329	21,057	28,742	20,029	7,503	15,578	98	230,598
5	615 Purchased Power	101,512	83,861	99,721	97,274	101,567	92,509	96,498	93,902	99,027	77,531	71,830	74,945	1,090,177
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	78,210	26,881	63,002	47,331	65,797	82,267	54,269	83,857	54,841	61,271	71,270	56,497	745,493
8	620 Materials & Supplies	18,895	21,641	13,154	14,762	10,367	5,741	9,569	5,854	17,717	10,032	11,648	5,100	144,479
9	631 Contractual Services - Engr.	15,394	9,254	19,259	8,161	33,119	(65,604)	(4,267)	(4,703)	777	(311)	12,100	9,379	32,559
10	632 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	-
11	633 Contractual Services - Legal	-	16,281	(4,452)	-	9,533	9,697	(16,759)	15,736	168	6,860	8,167	2,529	47,760
12	634 Contractual Services - Mgt/Corp/Reg	313,116	313,119	313,127	361,852	313,137	313,130	282,846	313,121	313,158	289,309	313,159	313,159	3,752,235
13	635 Contractual Services - Testing	6,738	3,997	6,899	17,291	32,505	10,331	(16,856)	4,160	11,626	3,565	13,897	21,566	115,720
14	636 Contractual Services - Other	5,258	7,690	3,367	6,708	58,845	34,513	24,605	25,824	7,101	22,099	7,069	12,006	215,086
15	641 Rental of Building/Real Prop.	2,676	2,676	3,248	2,676	2,676	2,676	2,676	3,982	2,676	2,676	4,114	2,676	35,431
16	642 Rental of Equipment	-	83	178	45	482	45	4,933	3,261	40	3,279	3,261	262	15,867
17	650 Transportation Expenses	24,431	26,080	22,754	22,275	22,951	18,512	22,294	30,503	23,171	15,775	15,944	6,466	251,156
18	656 Insurance - Vehicle	5,455	5,455	6,826	5,455	5,455	5,455	5,455	5,455	5,455	5,889	5,889	6,156	68,399
19	657 Insurance - General Liability	13,806	13,806	13,806	13,806	13,807	15,121	12,492	13,806	13,808	17,781	17,782	19,686	179,508
20	658 Insurance - Workman's Comp.	4,546	4,546	7,578	4,546	4,546	4,546	4,546	4,546	4,547	5,047	5,047	8,864	62,906
21	659 Insurance - Other	28,599	28,798	30,616	38,506	28,143	28,143	30,313	30,088	28,145	36,938	61,201	34,911	404,401
22	660 Advertising Expense	26	51	205	-	-	22	-	4	-	-	256	-	564
23	666 Reg. Comm. Exp. - Rate Case Amort.	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,651	7,651	7,651	7,651	91,801
24	667 Reg. Comm. Exp. - Other	903	5,456	378	-	3,263	336	-	63	84	2,920	-	2,742	16,145
25	670 Bad Debt Expense	13,792	15,263	(8,693)	19,290	(1,088)	14,940	15,829	(6,493)	15,353	4,795	14,736	9,933	107,656
26	675 Miscellaneous Expenses	114,767	145,099	149,198	90,447	85,841	141,141	120,521	117,610	66,743	108,055	99,007	337,154	1,575,582
27														
28	TOTAL	1,069,579	1,011,836	1,069,848	1,034,833	1,154,330	1,028,722	954,899	1,058,405	945,842	947,958	1,048,224	1,211,543	12,536,020

Detail of Operation & Maintenance Expenses Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule: B-6

Docket No.:20240068-WS

Page 1 of 2

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Historic [X] or Projected []

Recap Schedules: B-2

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments		(5) Adjusted Total
			B3 - Test Year	B3 - Proforma	
1	701 Salaries & Wages - Employees	2,434,840		418,580	2,853,420
2	703 Salaries & Wages - Officers, Etc.	-			-
3	704 Employee Pensions & Benefits	682,165		58,357	740,522
4	710 Purchased Sewage Treatment	1,671,365	(112,436)	295,588	1,854,517
5	711 Sludge Removal Expense	732,758		27,388	760,145
6	715 Purchased Power	1,580,554	(931)		1,579,623
7	716 Fuel for Power Purchased	-			-
8	718 Chemicals	693,127	(3,403)		689,724
9	720 Materials & Supplies	134,330			134,330
10	731 Contractual Services - Engr.	30,272			30,272
11	732 Contractual Services - Acct.	-			-
12	733 Contractual Services - Legal	44,405			44,405
13	734 Contractual Services - Mgt/Corp/Reg	3,488,667		(85,968)	3,402,699
14	735 Contractual Services - Testing	261,976			261,976
15	736 Contractual Services - Other	199,978	(26,589)	186,418	359,807
16	741 Rental of Building/Real Prop.	32,942			32,942
17	742 Rental of Equipment	14,753			14,753
18	750 Transportation Expenses	233,514			233,514
19	756 Insurance - Vehicle	63,594		3,105	66,699
20	757 Insurance - General Liability	166,898		35,941	202,839
21	758 Insurance - Workman's Comp.	58,488		(13,203)	45,285
22	759 Insurance - Other	375,995		49,212	425,207
23	760 Advertising Expense	524			524
24	766 Reg. Comm. Exp. - Rate Case Amort.	85,353	4,152	81,433	170,938
25	767 Reg. Comm. Exp. - Other	15,011			15,011
26	770 Bad Debt Expense	100,094			100,094
27	775 Miscellaneous Expenses	1,553,592	(1,021)	9,071	1,561,641
28					
29	TOTAL	14,655,194	(140,229)	1,065,922	15,580,887

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule: B-6

Docket No.:20240068-WS

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Page 2 of 2

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Historic [X] or Projected []

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan-23	(3) Feb-23	(4) Mar-23	(5) Apr-23	(6) May-23	(7) Jun-23	(8) Jul-23	(9) Aug-23	(10) Sep-23	(11) Oct-23	(12) Nov-23	(13) PRELIM Dec-23	(14) Total Test Year
1	701 Salaries & Wages - Employees	229,670	181,677	196,792	180,002	254,933	208,558	194,506	199,860	192,758	201,421	207,154	187,508	2,434,840
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 Employee Pensions & Benefits	48,639	57,611	61,536	57,171	57,067	58,487	63,248	61,807	43,144	39,661	61,189	72,603	682,165
4	710 Purchased Sewage Treatment	147,544	147,240	133,356	134,065	157,862	161,267	113,783	161,054	165,279	146,594	116,820	86,501	1,671,365
5	711 Sludge Removal Expense	64,644	97,331	70,808	67,779	81,734	50,328	55,204	67,173	37,347	48,249	39,977	52,184	732,758
6	715 Purchased Power	148,081	131,676	142,634	129,513	144,086	122,935	129,967	134,130	128,058	133,607	110,250	125,618	1,580,554
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	72,716	24,993	58,576	44,006	61,175	76,489	50,457	77,967	50,988	56,967	66,264	52,528	693,127
9	720 Materials & Supplies	17,567	20,121	12,230	13,725	9,639	5,338	8,897	5,443	16,472	9,327	10,830	4,742	134,330
10	731 Contractual Services - Engr.	14,313	8,604	17,906	7,588	30,793	(60,995)	(3,967)	(4,373)	723	(289)	11,250	8,721	30,272
11	732 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	-
12	733 Contractual Services - Legal	-	15,137	(4,140)	-	8,863	9,016	(15,582)	14,631	156	6,378	7,593	2,352	44,405
13	734 Contractual Services - Mgt/Corp/Reg	291,122	291,125	291,132	336,435	291,141	291,135	262,978	291,127	291,161	268,987	291,162	291,162	3,488,667
14	735 Contractual Services - Testing	9,428	24,513	16,576	30,734	34,891	17,826	15,946	24,190	11,863	28,439	13,673	33,899	261,976
15	736 Contractual Services - Other	4,889	7,150	3,130	6,237	54,712	32,088	22,877	24,010	6,603	20,546	6,573	11,163	199,978
16	741 Rental of Building/Real Prop.	2,488	2,488	3,019	2,488	2,488	2,488	2,488	3,703	2,488	2,488	3,825	2,488	32,942
17	742 Rental of Equipment	-	77	165	41	448	41	4,586	3,032	37	3,049	3,031	244	14,753
18	750 Transportation Expenses	22,714	24,248	21,156	20,710	21,339	17,212	20,728	28,360	21,544	14,667	14,824	6,012	233,514
19	756 Insurance - Vehicle	5,072	5,072	6,346	5,072	5,072	5,072	5,072	5,072	5,072	5,475	5,475	5,723	63,594
20	757 Insurance - General Liability	12,836	12,836	12,837	12,837	12,837	14,059	11,614	12,836	12,838	16,532	16,532	18,303	166,898
21	758 Insurance - Workman's Comp.	4,227	4,227	7,046	4,227	4,227	4,227	4,227	4,227	4,227	4,692	4,692	8,241	58,488
22	759 Insurance - Other	26,590	26,775	28,466	35,802	26,166	26,166	28,183	27,975	26,168	34,343	56,902	32,459	375,995
23	760 Advertising Expense	24	48	191	-	-	20	-	4	-	-	238	-	524
24	766 Reg. Comm. Exp. - Rate Case Amort.	7,112	7,112	7,113	7,113	7,113	7,113	7,113	7,112	7,113	7,113	7,113	7,113	85,353
25	767 Reg. Comm. Exp. - Other	840	5,072	352	-	3,034	312	-	59	78	2,715	-	2,549	15,011
26	770 Bad Debt Expense	12,823	14,191	(8,082)	17,935	(1,012)	13,890	14,717	(6,037)	14,274	4,458	13,701	9,235	100,094
27	775 Miscellaneous Expenses	98,434	193,383	89,653	118,546	79,681	108,634	157,435	141,589	91,014	83,444	112,756	279,024	1,553,592
28														
29	TOTAL	1,241,773	1,302,707	1,168,796	1,232,024	1,348,290	1,171,706	1,154,479	1,284,949	1,129,407	1,138,863	1,181,828	1,300,372	14,655,194

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023

Schedule: B-7
 Page 1 of 1
 Preparer: Dante DeStefano

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.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/19	(3) Current TY 12/31/23	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	2,951,174	2,618,792	449,762	3,068,554	117,380	3.98 %	Cummulative impact of annual merit pay adjustments, market adjustments, promotions, and headcount changes. Net of change in classification for WSC allocated costs to NARUC 634.
2	603 Salaries & Wages - Officers, Etc.	224,633	-	-	-	(224,633)	(100.00) %	All employees salaries included in NARUC 601
3	604 Employee Pensions & Benefits	810,706	733,703	62,733	796,436	(14,270)	(1.76) %	Cummulative impact of annual merit pay adjustments, market adjustments, promotions, and headcount changes. Net of change in classification for WSC allocated costs to NARUC 634.
4	610 Purchased Water	215,261	230,598	(7,474)	223,124	7,863	3.65 %	Incremental price increases from vendors.
5	615 Purchased Power	830,971	1,090,177	(30,515)	1,059,662	228,691	27.52 %	Change in unit cost of power (primarily Duke Energy), additional power bill line items
6	616 Fuel for Power Purchased	-	-	-	-	-	%	N/A
7	618 Chemicals	414,386	745,493	(43,543)	701,950	287,564	69.40 %	Significant price increases for various chemicals, primarilty sodium hypochlorite, driven by supply constraints
8	620 Materials & Supplies	88,482	144,479	-	144,479	55,997	63.29 %	Annual variation in the quantity, type, and unit cost of supplies
9	631 Contractual Services - Engr.	6,361	32,559	-	32,559	26,198	411.86 %	Engineering studies, operational manuals, troubleshooting, and tests
10	632 Contractual Services - Acct.	63,933	-	-	-	(63,933)	(100.00) %	Change in classification for WSC allocated costs to NARUC 634.
11	633 Contractual Services - Legal	3,591	47,760	-	47,760	44,169	1,229.99 %	Legal support for non-docketed activities
12	634 Contractual Services - Mgt/Corp/Reg	682,552	3,752,235	(92,462)	3,659,773	2,977,221	436.19 %	Corporate Allocations - increased staffing for legal, HSE, audit, project management, cybersecurity. Updated allocation factors. Net of change in classification for WSC allocated costs from other NARUC accounts.
13	635 Contractual Services - Testing	84,030	115,720	-	115,720	31,690	37.71 %	Offsets NARUC 735. Additional tests for PFAS/PFOA.
14	636 Contractual Services - Other	446,970	215,086	171,903	386,989	(59,981)	(13.42) %	Consulting for treatment solutions. Proposed costs for customer payment processing fees. Net of change in classification for WSC allocated costs to NARUC 634.
15	641 Rental of Building/Real Prop.	109,430	35,431	-	35,431	(73,999)	(67.62) %	Incremental increase for Cross Creek location. Net of change in classification for WSC allocated costs to NARUC 634.
16	642 Rental of Equipment	-	15,867	-	15,867	15,867	100.00 %	Offsets NARUC 742.
17	650 Transportation Expenses	187,020	251,156	-	251,156	64,136	34.29 %	Consistent with inflation/growth changes calculated below, increased repair and maintenance costs.
18	656 Insurance - Vehicle	-	68,399	4,916	73,315	73,315	100.00 %	Offsets NARUC 657.
19	657 Insurance - General Liability	311,979	179,508	43,448	222,956	(89,023)	(28.54) %	Offsets NARUC 656, 658, 659.
20	658 Insurance - Workman's Comp.	-	62,906	(13,130)	49,776	49,776	100.00 %	Offsets NARUC 657.
21	659 Insurance - Other	51,945	404,401	62,124	466,525	414,580	798.11 %	Increases in property insurance due to severe storms/risks from carriers and increased value of property.
22	660 Advertising Expense	148	564	-	564	416	281.03 %	Social media notices and community relations.
23	666 Reg. Comm. Exp. - Rate Case Amort.	242,847	91,801	92,040	183,841	n/a	n/a	N/A
24	667 Reg. Comm. Exp. - Other	2,076	16,145	-	16,145	14,069	677.71 %	Costs related to PSC workshop and other non-docketed/non-rate case activity.
25	670 Bad Debt Expense	52,102	107,656	-	107,656	55,554	106.62 %	Consistent with change in billed revenue, spike from COVID-19 period not fully subsidized
26	675 Miscellaneous Expenses	1,005,162	1,575,582	43,982	1,619,565	614,403	61.12 %	Increases for bill printing, office maintenance, cell phones, landscaping, uniforms, permit renewal deferrals and Hurricane Ian restoration, vendor rates for repair and maintenance work, site landscaping, contract operator support.
27	TOTAL	8,785,758	12,536,020	743,783	13,279,802	4,553,050	53.30 %	Net of change in classification for WSC allocated costs to NARUC 634.
28	Less:							
29	666 Reg. Comm. Exp. - Rate Case Amort.	(242,847)	(91,801)	(92,040)	(183,841)	n/a	n/a	Not subject to Index Benchmarking
30								
31	TOTAL	8,542,911	12,444,218	651,743	13,095,961	4,553,050	53.30 %	
32								
33	Total Customers (ERCs)	35,101.3			37,923.3	2,822	8.04 %	
34								
35	Consumer Price Index ⁽¹⁾	255.657			304.702	49.045	19.18 %	
36								
37	Benchmark Index: Increase in Customer ERCs						1.0804	
38	Increase in CPI ⁽¹⁾						1.1918	
39							<u>1.2876</u>	
40	Note: (1) CPI - U							

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023

Schedule: B-8
 Page 1 of 1
 Preparer: Dante DeStefano

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.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/19	(3) Current TY 12/31/23	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	2,411,464	2,434,840	418,580	2,853,420	441,956	18.33 %	Cummulative impact of annual merit pay adjustments, market adjustments, promotions, and headcount changes. Net of change in classification for WSC allocated costs to NARUC 734.
2	703 Salaries & Wages - Officers, Etc.	206,194	-	-	-	(206,194)	(100.00) %	All employees salaries included in NARUC 701
3	704 Employee Pensions & Benefits	744,157	682,165	58,357	740,522	(3,634)	(0.49) %	Cummulative impact of annual merit pay adjustments, market adjustments, promotions, and headcount changes. Net of change in classification for WSC allocated costs to NARUC 734.
4	710 Purchased Sewage Treatment	1,574,875	1,671,365	183,152	1,854,517	279,642	17.76 %	Incremental price increases from vendors.
5	711 Sludge Removal Expense	639,081	732,758	27,388	760,145	121,064	18.94 %	Consistent with inflation/growth changes calculated below
6	715 Purchased Power	1,220,265	1,580,554	(931)	1,579,623	359,358	29.45 %	Change in unit cost of power (primarily Duke Energy), additional power bill line items
7	716 Fuel for Power Purchased	-	-	-	-	-	%	N/A
8	718 Chemicals	522,177	693,127	(3,403)	689,724	167,547	32.09 %	Significant price increases for various chemicals, primarly sodium hypochlorite, driven by supply constraints
9	720 Materials & Supplies	120,634	134,330	-	134,330	13,696	11.35 %	Annual variation in the quantity, type, and unit cost of supplies
10	731 Contractual Services - Engr.	5,839	30,272	-	30,272	24,433	418.45 %	Engineering studies, operational manuals, troubleshooting, and tests
11	732 Contractual Services - Acct.	58,685	-	-	-	(58,685)	(100.00) %	Change in classification for WSC allocated costs to NARUC 734.
12	733 Contractual Services - Legal	3,296	44,405	-	44,405	41,109	1,247.24 %	Legal support for non-docketed activities
13	734 Contractual Services - Mgt/Corp/Reg	626,524	3,488,667	(85,968)	3,402,699	2,776,175	443.11 %	Corporate Allocations - increased staffing for legal, HSE, audit, project management, cybersecurity. Updated allocation factors. Net of change in classification for WSC allocated costs from other NARUC accounts.
14	735 Contractual Services - Testing	184,071	261,976	-	261,976	77,905	42.32 %	Offsets NARUC 635. Increase in unit cost of testing at multiple WWTP sites.
15	736 Contractual Services - Other	445,680	199,978	159,829	359,807	(85,873)	(19.27) %	Consulting for treatment solutions. Proposed costs for customer payment processing fees. Net of change in classification for WSC allocated costs to NARUC 734.
16	741 Rental of Building/Real Prop.	100,448	32,942	-	32,942	(67,506)	(67.21) %	Incremental increase for Cross Creek location. Net of change in classification for WSC allocated costs to NARUC 734.
17	742 Rental of Equipment	32,381	14,753	-	14,753	(17,628)	(54.44) %	Offsets NARUC 642.
18	750 Transportation Expenses	171,668	233,514	-	233,514	61,846	36.03 %	Consistent with inflation/growth changes calculated below, increased repair and maintenance costs.
19	756 Insurance - Vehicle	-	63,594	3,105	66,699	66,699	100.00 %	Offsets NARUC 757.
20	757 Insurance - General Liability	286,369	166,898	35,941	202,839	(83,530)	(29.17) %	Offsets NARUC 756, 758, 759.
21	758 Insurance - Workman's Comp.	-	58,488	(13,203)	45,285	45,285	100.00 %	Offsets NARUC 757.
22	759 Insurance - Other	47,681	375,995	49,212	425,207	377,526	791.77 %	Increases in property insurance due to severe storms/risks from carriers and increased value of property.
23	760 Advertising Expense	136	524	-	524	388	285.52 %	Social media notices and community relations.
24	766 Reg. Comm. Exp. - Rate Case Amort.	222,882	85,353	85,585	170,938	n/a	n/a %	N/A
25	767 Reg. Comm. Exp. - Other	1,906	15,011	-	15,011	13,105	687.57 %	Costs related to PSC workshop and other non-docketed/non-rate case activity.
26	770 Bad Debt Expense	47,826	100,094	-	100,094	52,268	109.29 %	Consistent with change in billed revenue, spike from COVID-19 period not fully subsidized
27	775 Miscellaneous Expenses	983,801	1,553,592	8,050	1,561,641	577,840	58.74 %	Increases for bill printing, office maintenance, cell phones, landscaping, uniforms, permit renewal deferrals and Hurricane Ian restoration, vendor rates for repair and maintenance work, site landscaping, contract operator support.
28								Net of change in classification for WSC allocated costs to NARUC 734.
29	TOTAL	\$ 10,658,039	\$ 14,655,194	\$ 925,693	\$ 15,580,887	\$ 4,974,792	47.67 %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.	(222,882)	(85,353)	(85,585)	(170,938)	n/a	n/a %	Not subject to Index Benchmarking
32	TOTAL	10,435,157	14,569,841	840,108	15,409,950	4,974,792	47.67 %	
33								
34	Total Customers (ERCs)	32,218.8			35,264.0	3,045	9.45 %	
35								
36	Consumer Price Index ⁽¹⁾	255.657			304.702	49.045	19.18 %	
37								
38	Benchmark Index: Increase in Customer ERCs						1.0945	
39	Increase in CPI ⁽¹⁾						1.1918	
40								
41						52	1.3044	
42	Note: (1) CPI - U							

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023

Schedule: B-9
 Page 1 of 1
 Preparer: Deborah Swain

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) Type of Service	(2) Consultants	(3) Amount	(4) Description of Work Performed
1	Consulting	Pugh Utilities Service	\$800	Safety Inspection Consult
2	Consulting	The Vogel Group	\$42,575	Wekiva WWTP legal proceeding
3	Legal	Dean, Mead Egerton, Bloodworth	\$738	Crescent Bay Water Main Easement
4	Legal	Dean, Mead Egerton, Bloodworth	\$3,315	Shadow Hills Divestment
5	Legal	Carton Fields P.A.	\$31,830	Wekiva WWTP legal proceeding
6	Legal	Crowe, LLP	\$17,304	Wekiva WWTP legal proceeding
7	Legal	Greenberg Traurig, P.A.	\$53,023	Wekiva WWTP legal proceeding
8	Legal	The Law Office of Paul M. Sisco	\$15,560	Wekiva WWTP legal proceeding
9	Legal	Lydecker, LLP	\$5,913	Lamelza legal proceeding
10	Contractor Outside Services	City of Groveland	\$11,500	SLR TAC Oversight Consult Fees
11	Contractor Outside Services	GUNSTER	\$55,187	Lobbying Services
12	Contractor Outside Services	PUGH UTILITIES SERVICE	\$7,860	After Hours Call Outs, Spraying of Ponds
13	Contractor Outside Services	SHRUM, CLAY R	\$1,440	Meter Reading for Lake Placid
14	Contractor Outside Services	TERMINIX EXTERMINATING CO, INC.	\$570	Pest Control, Longwood
15	Other Outside Services	CSC CORPORATION SERVICE COMPANY	\$116	Statutory Representation
16	Other Outside Services	PRIEST EQUIPMENT INC	\$3,300	Landscaping Wekiva Perk Ponds
17	Other Outside Services	PUGH UTILITIES SERVICE	\$1,583	W/WW Operations Services, Lake Placid
18	Other Outside Services	The Vogel Group	\$34,000	Wekiva WWTP legal proceeding
19	Other Outside Services	Crowe, LLP	\$69,256	Wekiva WWTP legal proceeding

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023

Schedule: B-10
 Page 1 of 1
 Preparer: Deborah Swain

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 list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.	Martin Friedman	410.00	600	246,000	Legal Fees
2	Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.	Martin Friedman			10,000	Expenses
3	Milian, Swain & Associates	Deborah Swain	275.00	800	220,000	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	190.00	120	22,800	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	Deborah Swain			2,500	Expenses
6	M&R Consultants	Frank Seidman	170.00	294	49,980	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	M&R Consultants	Frank Seidman			750	Expenses
8	Public Service Commission				9,000	Filing Fee
9	Sunshine Water Services Company				12,000	Travel, Hotel/Accommodation, Rental Care, Airfare
10	Sunshine Water Services Company				103,000	Notices - postage, printing, publication
11						
12	Estimate Through Final Order				<u>\$ 676,030</u>	
13						
14	[] PAA					
15	[x] Commission Hearing					
16						
17	Amortization Period 4 Years					
18	Explanation if different from Section 367.0816, Florida					
19						
20	Amortization of Rate Case Expense:					
21			(A)	(B)	(C)	
22			Water	Wastewater	Total	
23	Total projected rate case expense		350,297	325,733	676,030	
24	ORDER NO. PSC-2019-0363-PAA-WS		20,585	19,142	39,727	
25	Annual Amortization		<u>\$ 87,574</u>	<u>\$ 81,433</u>	<u>\$ 169,008</u>	
26						
27	Method of allocation for the County between water and wastewater (based on ERC count 12/31/23):					
28	Total Customers		37,923.30	35,264.00	73,187.30	
29	Percentage of Customers		51.8168%	48.1832%	100.00%	
30						

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Schedule Year Ended: December 31, 2023

Schedule: B-11
Page 1 of 2
Preparer: Deborah Swain

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.	Description	Date	Budget Amount	Term of Amort.	Test Year Amortization
1	Painting Lake Louisa GST	5/16/2022	\$ 61,117	84 months	\$ 12,223
2	Barrington WWTF 5 Year Capacity Analysis Report	6/11/2022	\$ 4,000	120 months	\$ 800
3	BEAR LAKE WTP GST AND HYDRO TANK FDEP INSPECTION	3/31/2021	\$ 4,800	120 months	\$ 960
4	Clermont I & Amber Hill WTPs 5_Year Hydro Tank Inspections - (3) Tanks	8/31/2021	\$ 7,500	84 months	\$ 6,000
5	Clermont II 5 Yr. FDEP Required Hydro Tank Inspection	5/21/2021	\$ 2,400	60 months	\$ 480
6	Crescent West 5 Yr. FDEP Required Hydro Tank Inspection	5/21/2021	\$ 2,400	60 months	\$ 480
7	Cross Creek FDEP operating permit renewal	9/30/2022	\$ 17,937	60 months	\$ 3,587
8	Cross Creek FDEP operating permit renewal	11/30/2022	\$ 9,965	60 months	\$ 1,993
9	Cross Creek WWTP - FDEP Plant Operating Permit Renewal	8/31/2022	\$ 11,353	60 months	\$ 2,271
10	Crownwood WWTF Operating Permit Renewal	1/31/2023	\$ 3,000	60 months	\$ 550
11	Crownwood WWTF Operating Permit Renewal	6/27/2023	\$ 1,000	60 months	\$ 25
12	Crownwood WWTF Operating Permit Renewal	12/28/2022	\$ 6,000	60 months	\$ 1,200
13	Crownwood WWTF Perc Pond Remediation	2/16/2023	\$ 68,072	60 months	\$ 11,913
14	Crownwood WWTF Pond Remediation	12/28/2022	\$ 10,000	60 months	\$ 2,000
15	Crownwood WWTF Ponds Evaluation & Corrections	10/31/2022	\$ 5,215	60 months	\$ 1,043
16	Hurricane Ian Restoration	1/31/2023	\$ 20,069	60 months	\$ 3,679
17	Relocation Costs	12/15/2022	\$ 28,882	60 months	\$ 9,627
18	Eagle Ridge FDEP Operating Permit Renewal - 5 Year	9/30/2022	\$ 10,458	120 months	\$ 2,092
19	Eagle ridge FDEP Permit Renewal	8/31/2022	\$ 17,430	120 months	\$ 3,486
20	FDEP Operating Permit Renewal	10/31/2022	\$ 11,972	60 months	\$ 2,394
21	SANLANDO GST DEFICIENCY CORREC DEFCHG TANK MAINT	5/1/2021	\$ 233,165	60 months	\$ 46,633
22	Four Lakes WTP 5-Year Hydro Tank Inspection	8/31/2022	\$ 2,500	60 months	\$ 167
23	grit removal for grit chamber, EQ and Plt #3 @ CL WWTP	11/22/2021	\$ 45,782	60 months	\$ 9,156
24	Grit removal from MC EQ/surge tank	5/31/2022	\$ 26,376	60 months	\$ 5,275
25	Hurricane Ian Restoration	12/1/2022	\$ 293,692	60 months	\$ 58,738
26	HYDRO INTERNATIONAL SURGE TANK GRIT CLEANING	3/31/2021	\$ 32,820	144 months	\$ 6,564
27	LUSI CUP Renewal	9/14/2023	\$ 7,113	60 months	\$ 415
28	VTS SCADA License Renewal	9/29/2023	\$ 14,220	60 months	\$ 711
29	LAKE GROVES WTP TANK SINPECTION AND CLEANING	3/31/2021	\$ 4,413	60 months	\$ 883
30	Lake Groves WWTF Operating Permit Renewal	3/22/2022	\$ 1,500	60 months	\$ 300
31	Lake Groves WWTF Operating Permit Renewal	11/12/2021	\$ 9,241	60 months	\$ 1,848
32	Lake Groves WWTF Operating Permit Renewal	12/20/2021	\$ 6,000	60 months	\$ 1,200
33	Lake Groves WWTF Operating Permit Renewal	10/25/2021	\$ 2,250	60 months	\$ 450
34	Lake Saunders WTP 5-year Hydro Tank Inspection	8/31/2023	\$ 2,500	60 months	\$ 167
35	Little Wekiva WTP FDEP required 5 year hydro tank inspection	6/11/2021	\$ 2,400	60 months	\$ 480
36	LUSI CUP Renewal	8/31/2023	\$ 3,556	60 months	\$ 237
37	LUSI CUP Renewal	10/18/2023	\$ 10,669	60 months	\$ 267
38	LUSI CUP Renewal	11/30/2023	\$ 14,225	60 months	\$ 237
39	LUSI CUP Renewal	12/21/2023	\$ 5,886	60 months	\$ 33
40	LUSI N, LAKE LOUISA, 561 GST INSPECTION AND REMOVAL	3/31/2021	\$ 7,525	60 months	\$ 1,505
41	Mid-County WWTP – South Treatment Train Tank Structural Stabilization	12/31/2022	\$ 124,629	60 months	\$ 1,246
42	OAKLAND SHORES WTP GST AND HYDRO TANK FDEP INSPECTION	3/31/2021	\$ 4,800	60 months	\$ 960
43	Cross Creek Facility Evaluation and Renewal	6/30/2022	\$ 9,965	60 months	\$ 1,993
44	Paint and supplies for Lake Louisa GST	4/22/2022	\$ 41	60 months	\$ 8
45	Paint and supplies for Lake Louisa GST	5/24/2022	\$ 7,853	60 months	\$ 1,571
46	Park Ridge WTP Hydro Tank 5-yr Inspection	7/31/2023	\$ 2,500	60 months	\$ 208
47	Park Ridge WTP- Painted various areas around roof and painted trip hazar	6/30/2023	\$ 296	60 months	\$ 7
48	Phillips WTP FDEP required 5 year hydro tank inspection	6/16/2021	\$ 2,400	60 months	\$ 480
49	Prep and paint Little Wekiva hydro tank	8/29/2022	\$ 3,108	60 months	\$ 622
50	Prepped and painted Oakland Shores GST	7/26/2021	\$ 1,052	240 months	\$ 210
51	Pressure wash and paint Hydro tanks and GSTs at WTP Pennbrooke	11/30/2022	\$ 6,174	120 months	\$ 1,235
52	Ravenna Park WTP FDEP required 5 year hydro tank inspection	6/16/2021	\$ 2,400	120 months	\$ 480
53	The Oranges Hydro Tank 5Yr. FDEP Required Inspection	4/30/2021	\$ 2,400	60 months	\$ 480
54	The Vistas Hydro Tank 5 yr FDEP Required Inspection	4/30/2021	\$ 2,400	60 months	\$ 480
55	Lake Ridge Club Hydro Tank 5 Yr. FDEP Required Inspection	4/30/2021	\$ 2,400	60 months	\$ 480
56	Crescent Bay Hydro Tank 5 Yr. FDEP Required Inspection	4/30/2021	\$ 2,400	60 months	\$ 480
57	Knollwood Hydro Tank 5 Yr. FDEP Required Inspection	4/30/2021	\$ 2,400	60 months	\$ 480
58	Golden Hills Hydro Tank FDEP Required 5 Yr. Inspection	4/30/2021	\$ 2,400	60 months	\$ 480
59	SANLANDO GST INSPECTIONS AND CLEANING	3/31/2021	\$ 15,600	36 months	\$ 3,120
60	SURGE TANK CLEAN OUT - Cross Creek	3/31/2021	\$ 21,250	36 months	\$ 4,250
61	Weathersfield Hydro Tank Inspection 2023	9/29/2023	\$ 2,500	36 months	\$ 125
62	Wekiva Cleanup	4/19/2023	\$ 16,218	60 months	\$ 2,298

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023

Schedule: B-11
 Page 2 of 2
 Preparer: Deborah Swain

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.	Description	Date	Budget Amount	Term of Amort.	Test Year Amortization
1	Wekiva EQ Tank Cleaning - 5 Year Deferred	2/21/2022	\$ 47,600	60 months	\$ 9,520
2	Wekiva PSI wash ops building and rust inhibitor	3/31/2023	\$ 964	180 months	\$ 145
3	Wekiva Reuse GST #2 Interior Cleaning	3/31/2023	\$ 40,336	180 months	\$ 6,050
4	Wekiva WWTF Reuse GST #1 Tank Cleaning	3/31/2023	\$ 20,000	60 months	\$ 3,000
5	LUSI CUP Renewal 2024	1/30/2024	\$ 11,037	60 months	\$-
6	Des Pinar Diesel Tank painting and rehab	1/22/2024	\$ 1,142	240 months	\$-
7	LUSI CUP Renewal	2/27/2024	\$ 3,556	120 months	\$-
8	Relocation Costs	2/29/2024	\$ 73,215	60 months	\$-
9	LUSI CUP Renewal	3/29/2024	\$ 7,113	60 months	\$-
10	Refurbished hydro tank at Lake Saunders WTP	3/29/2024	\$ 13,720	60 months	\$-
11	Lake Placid - WWTP Tank Rehab	2/29/2024	\$ 56,538	60 months	\$-
12	LUSI CUP Renewal	12/29/2024	\$ 80,000	60 months	\$-
13	Cross Creek WWTP Refurbish Chlorine Contact Chamber	4/20/2024	\$ 14,850	60 months	\$-
14	Lake Placid WWTP Permit Renewal	2/26/2024	\$ 40,609	60 months	\$-

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2023					
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.93% Water	48.07% Sewer	
							Sunshine Water Services Company	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Corporate Expenses</u>										
2	634/734	Management Fees	23.70%	76.30%	100.00%	ERC	\$ 604,238	\$ 1,945,197	\$ 2,549,435	\$ 313,768	\$ 290,469	
3							\$ 604,238	\$ 1,945,197	\$ 2,549,435	313,768	290,469	
4		<u>Water Service Corp. Allocated State Expenses</u>										
5	403	Depreciation Expenses	98.85%	1.15%	100.00%	ERC	\$ 34,934	\$ 405	\$ 35,339	\$ 18,141	\$ 16,794	
6	408	Taxes Other than Income	98.85%	1.15%	100.00%	ERC	334,670	3,879	338,549	173,787	160,883	
7	414	Disposal-Proceeds	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
8	420	Interest During Construction	98.85%	1.15%	100.00%	ERC	(186)	(2)	(188)	(97)	(90)	
9	601/701/603/703	Salaries	98.85%	1.15%	100.00%	ERC	236,033	2,736	238,769	122,567	113,466	
10	604/704	Employee Benefits	98.85%	1.15%	100.00%	ERC	85,070	986	86,056	44,175	40,895	
11	610/710	Purchased Services	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
12	615/715	Power	98.85%	1.15%	100.00%	ERC	2,845	33	2,878	1,477	1,367	
13	620/720	Materials and Supplies	98.85%	1.15%	100.00%	ERC	11,185	130	11,315	5,808	5,377	
14	631/731	Contractual Services - Engineering	98.85%	1.15%	100.00%	ERC	(198)	(2)	(200)	(103)	(95)	
15	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
16	635/735	Laboratory Testing	98.85%	1.15%	100.00%	ERC	362	4	366	188	174	
17	636/736	Contractual Services - Other	98.85%	1.15%	100.00%	ERC	3,438	40	3,478	1,786	1,653	
18	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
19	650/750	Transportation Expense	98.85%	1.15%	100.00%	ERC	47,048	545	47,593	24,431	22,617	
20	656/756	Insurance - Vehicle	98.85%	1.15%	100.00%	ERC	10,526	122	10,648	5,466	5,060	
21	657/757	Insurance - General	98.85%	1.15%	100.00%	ERC	26,642	309	26,951	13,835	12,807	
22	658/758	Insurance - Worker's Compensation	98.85%	1.15%	100.00%	ERC	8,773	102	8,875	4,556	4,217	
23	659/759	Insurance - Other	98.85%	1.15%	100.00%	ERC	55,189	640	55,828	28,658	26,530	
24	660/760	Advertising	98.85%	1.15%	100.00%	ERC	49	1	50	26	24	
25	666/766	Rate Case Expense	98.85%	1.15%	100.00%	ERC	14,762	171	14,933	7,666	7,096	
26	667/767	Reg. Commission Exp. - Other	98.85%	1.15%	100.00%	ERC	1,743	20	1,763	905	838	
27	675/775	Miscellaneous Expenses	98.85%	1.15%	100.00%	ERC	66,794	774	67,568	34,685	32,109	
28							\$ 939,679	\$ 10,892	\$ 950,570	\$ 487,956	\$ 451,723	
29		<u>Water Service Corp. Allocated Regional Expenses</u>										
30	408	Taxes Other than Income	47.71%	52.29%	100.00%	ERC	\$ 100	\$ 109	\$ 209	\$ 52	\$ 48	
31	601/701/603/703	Salaries	47.71%	52.29%	100.00%	ERC	1,218	1,335	2,554	633	586	
32	604/704	Employee Benefits	47.71%	52.29%	100.00%	ERC	85	94	179	44	41	
33	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
34	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
35							\$ 1,404	\$ 1,539	\$ 2,942	\$ 729	\$ 675	
36		<u>Water Service Corp. Allocated UI Expenses</u>										
37	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	
38							\$ -	\$ -	\$ -	\$ -	\$ -	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2023					
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.93% Water	48.07% Sewer	
							Sunshine Water Services Company	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Corporate Expenses</u>										
2	634/734	Management Fees	23.70%	76.30%	100.00%	ERC	\$ 604,244	\$ 1,945,190	\$ 2,549,435	\$ 313,773	\$ 290,471	
3							\$ 604,244	\$ 1,945,190	\$ 2,549,435	313,773	290,471	
4		<u>Water Service Corp. Allocated State Expenses</u>										
5	403	Depreciation Expenses	98.86%	1.14%	100.00%	ERC	\$ 36,148	\$ 419	\$ 36,566	\$ 18,771	\$ 17,377	
6	408	Taxes Other than Income	98.86%	1.14%	100.00%	ERC	328,274	3,801	332,076	170,467	157,807	
7	414	Disposal-Proceeds	98.86%	1.14%	100.00%	ERC	(9,877)	(114)	(9,991)	(5,129)	(4,748)	
8	420	Interest During Construction	98.86%	1.14%	100.00%	ERC	(186)	(2)	(188)	(97)	(90)	
9	601/701/603/703	Salaries	98.86%	1.14%	100.00%	ERC	177,968	2,061	180,029	92,415	85,552	
10	604/704	Employee Benefits	98.86%	1.14%	100.00%	ERC	104,531	1,210	105,741	54,281	50,250	
11	610/710	Purchased Services	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
12	615/715	Power	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
13	620/720	Materials and Supplies	98.86%	1.14%	100.00%	ERC	7,061	82	7,143	3,667	3,394	
14	631/731	Contractual Services - Engineering	98.86%	1.14%	100.00%	ERC	(99)	(1)	(100)	(51)	(48)	
15	633/733	Contractual Services - Legal	98.86%	1.14%	100.00%	ERC	284	3	287	147	136	
16	635/735	Laboratory Testing	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
17	636/736	Contractual Services - Other	98.86%	1.14%	100.00%	ERC	14,969	173	15,142	7,773	7,196	
18	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
19	650/750	Transportation Expense	98.86%	1.14%	100.00%	ERC	50,328	583	50,911	26,134	24,194	
20	656/756	Insurance - Vehicle	98.86%	1.14%	100.00%	ERC	10,526	122	10,648	5,466	5,060	
21	657/757	Insurance - General	98.86%	1.14%	100.00%	ERC	26,642	309	26,951	13,835	12,807	
22	658/758	Insurance - Worker's Compensation	98.86%	1.14%	100.00%	ERC	8,773	102	8,875	4,556	4,217	
23	659/759	Insurance - Other	98.86%	1.14%	100.00%	ERC	55,573	644	56,216	28,858	26,715	
24	660/760	Advertising	98.86%	1.14%	100.00%	ERC	99	1	100	51	48	
25	666/766	Rate Case Expense	98.86%	1.14%	100.00%	ERC	14,762	171	14,933	7,666	7,096	
26	667/767	Reg. Commission Exp. - Other	98.86%	1.14%	100.00%	ERC	5,028	58	5,086	2,611	2,417	
27	675/775	Miscellaneous Expenses	98.86%	1.14%	100.00%	ERC	86,538	1,002	87,540	44,937	41,600	
28							\$ 917,341	\$ 10,622	\$ 927,963	\$ 476,359	\$ 440,982	
29		<u>Water Service Corp. Allocated Regional Expenses</u>										
30	408	Taxes Other than Income	47.71%	52.29%	100.00%	ERC	\$ 94	\$ 103	\$ 196	\$ 49	\$ 45	
31	601/701/603/703	Salaries	47.71%	52.29%	100.00%	ERC	(204)	(224)	(428)	(106)	(98)	
32	604/704	Employee Benefits	47.71%	52.29%	100.00%	ERC	85	94	179	44	41	
33	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
34	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
35							\$ (25)	\$ (28)	\$ (53)	\$ (13)	\$ (12)	
36		<u>Water Service Corp. Allocated UI Expenses</u>										
37	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	
38							\$ -	\$ -	\$ -	\$ -	\$ -	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2023					
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.93% Water	48.07% Sewer	
							Sunshine Water Services Company	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Corporate Expenses</u>										
2	634/734	Management Fees	23.70%	76.30%	100.00%	ERC	\$ 604,259	\$ 1,945,176	\$ 2,549,435	\$ 313,804	\$ 290,454	
3							\$ 604,259	\$ 1,945,176	\$ 2,549,435	313,804	290,454	
4		<u>Water Service Corp. Allocated State Expenses</u>										
5	403	Depreciation Expenses	98.86%	1.14%	100.00%	ERC	\$ 38,363	\$ 443	\$ 38,806	\$ 19,923	\$ 18,440	
6	408	Taxes Other than Income	98.86%	1.14%	100.00%	ERC	331,181	3,827	335,008	171,989	159,192	
7	414	Disposal-Proceeds	98.86%	1.14%	100.00%	ERC	(2,191)	(25)	(2,216)	(1,138)	(1,053)	
8	420	Interest During Construction	98.86%	1.14%	100.00%	ERC	(186)	(2)	(188)	(97)	(90)	
9	601/701/603/703	Salaries	98.86%	1.14%	100.00%	ERC	195,623	2,260	197,883	101,591	94,032	
10	604/704	Employee Benefits	98.86%	1.14%	100.00%	ERC	112,021	1,294	113,316	58,175	53,846	
11	610/710	Purchased Services	98.86%	1.14%	100.00%	ERC	148	2	150	77	71	
12	615/715	Power	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
13	620/720	Materials and Supplies	98.86%	1.14%	100.00%	ERC	9,191	106	9,297	4,773	4,418	
14	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
15	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
16	635/735	Laboratory Testing	98.86%	1.14%	100.00%	ERC	296	3	300	154	142	
17	636/736	Contractual Services - Other	98.86%	1.14%	100.00%	ERC	637	7	644	331	306	
18	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
19	650/750	Transportation Expense	98.86%	1.14%	100.00%	ERC	43,710	505	44,215	22,700	21,011	
20	656/756	Insurance - Vehicle	98.86%	1.14%	100.00%	ERC	13,172	152	13,324	6,841	6,332	
21	657/757	Insurance - General	98.86%	1.14%	100.00%	ERC	26,643	308	26,951	13,836	12,807	
22	658/758	Insurance - Worker's Compensation	98.86%	1.14%	100.00%	ERC	14,624	169	14,792	7,594	7,029	
23	659/759	Insurance - Other	98.86%	1.14%	100.00%	ERC	54,308	628	54,935	28,203	26,105	
24	660/760	Advertising	98.86%	1.14%	100.00%	ERC	396	5	401	206	191	
25	666/766	Rate Case Expense	98.86%	1.14%	100.00%	ERC	14,762	171	14,933	7,666	7,096	
26	667/767	Reg. Commission Exp. - Other	98.86%	1.14%	100.00%	ERC	730	8	738	379	351	
27	675/775	Miscellaneous Expenses	100.84%	-0.84%	100.00%	ERC	90,490	(754)	89,736	46,993	43,497	
28							\$ 943,917	\$ 9,107	\$ 953,025	\$ 490,196	\$ 453,721	
29		<u>Water Service Corp. Allocated Regional Expenses</u>										
30	408	Taxes Other than Income	47.69%	52.31%	100.00%	ERC	\$ 130	\$ 143	\$ 273	\$ 68	\$ 63	
31	601/701/603/703	Salaries	47.69%	52.31%	100.00%	ERC	1,558	1,709	3,266	809	749	
32	604/704	Employee Benefits	47.69%	52.31%	100.00%	ERC	123	135	259	64	59	
33	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
34	675/775	Miscellaneous Expenses	47.69%	52.31%	100.00%	ERC	118	130	248	61	57	
35							\$ 1,930	\$ 2,116	\$ 4,046	\$ 1,002	\$ 928	
36		<u>Water Service Corp. Allocated UI Expenses</u>										
37	427	Interest Expense	18.10%	81.90%	100.00%	Unallocated Rate Base	\$ 864,536	\$ 3,911,169	\$ 4,775,706	\$ 448,972	\$ 415,564	
38							\$ 864,536	\$ 3,911,169	\$ 4,775,706	\$ 448,972	\$ 415,564	

39 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2023				
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.93% Water	48.07% Sewer
							Sunshine Water Services Company	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Corporate Expenses</u>									
2	634/734	Management Fees	23.82%	76.18%	100.00%	ERC	\$ 698,287	\$ 2,233,419	\$ 2,931,706	\$ 362,650	\$ 335,636
3							\$ 698,287	\$ 2,233,419	\$ 2,931,706	362,650	335,636
4		<u>Water Service Corp. Allocated State Expenses</u>									
5	403	Depreciation Expenses	98.86%	1.14%	100.00%	ERC	\$ 38,297	\$ 442	\$ 38,739	\$ 19,889	\$ 18,408
6	408	Taxes Other than Income	98.86%	1.14%	100.00%	ERC	332,477	3,841	336,318	172,670	159,807
7	414	Disposal-Proceeds	98.86%	1.14%	100.00%	ERC	(11,928)	(138)	(12,066)	(6,195)	(5,733)
8	420	Interest During Construction	98.86%	1.14%	100.00%	ERC	(186)	(2)	(188)	(97)	(90)
9	601/701/603/703	Salaries	98.86%	1.14%	100.00%	ERC	165,026	1,907	166,933	85,705	79,321
10	604/704	Employee Benefits	98.86%	1.14%	100.00%	ERC	97,892	1,131	99,023	50,840	47,052
11	610/710	Purchased Services	98.86%	1.14%	100.00%	ERC	1,762	20	1,782	915	847
12	615/715	Power	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	620/720	Materials and Supplies	98.86%	1.14%	100.00%	ERC	10,298	119	10,417	5,348	4,950
14	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
15	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
16	635/735	Laboratory Testing	98.86%	1.14%	100.00%	ERC	12	0	12	6	6
17	636/736	Contractual Services - Other	98.86%	1.14%	100.00%	ERC	5,117	59	5,176	2,657	2,459
18	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
19	650/750	Transportation Expense	98.86%	1.14%	100.00%	ERC	42,965	496	43,461	22,314	20,651
20	656/756	Insurance - Vehicle	98.86%	1.14%	100.00%	ERC	10,527	122	10,648	5,467	5,060
21	657/757	Insurance - General	98.86%	1.14%	100.00%	ERC	26,643	308	26,951	13,837	12,806
22	658/758	Insurance - Worker's Compensation	98.86%	1.14%	100.00%	ERC	8,773	101	8,875	4,556	4,217
23	659/759	Insurance - Other	98.86%	1.14%	100.00%	ERC	54,308	627	54,935	28,204	26,103
24	660/760	Advertising	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
25	666/766	Rate Case Expense	98.86%	1.14%	100.00%	ERC	14,762	171	14,933	7,667	7,096
26	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	675/775	Miscellaneous Expenses	103.04%	-3.04%	100.00%	ERC	59,928	(1,766)	58,162	31,123	28,805
28							\$ 856,672	\$ 7,439	\$ 864,112	\$ 444,907	\$ 411,765
29		<u>Water Service Corp. Allocated Regional Expenses</u>									
30	408	Taxes Other than Income	47.66%	52.34%	100.00%	ERC	\$ 535	\$ 587	\$ 1,122	\$ 278	\$ 257
31	601/701/603/703	Salaries	47.66%	52.34%	100.00%	ERC	4,258	4,675	8,933	2,211	2,047
32	604/704	Employee Benefits	47.66%	52.34%	100.00%	ERC	409	449	859	213	197
33	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	675/775	Miscellaneous Expenses	47.66%	52.34%	100.00%	ERC	215	236	450	111	103
35							\$ 5,417	\$ 5,947	\$ 11,364	\$ 2,813	\$ 2,604
36		<u>Water Service Corp. Allocated UI Expenses</u>									
37	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -
38							\$ -	\$ -	\$ -	\$ -	\$ -

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2023					
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.94% Water	48.06% Sewer	
							Sunshine Water Services Company	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Corporate Expenses</u>										
2	634/734	Management Fees	23.70%	76.30%	100.00%	ERC	\$ 604,278	\$ 1,945,157	\$ 2,549,435	\$ 313,868	\$ 290,410	
3							\$ 604,278	\$ 1,945,157	\$ 2,549,435	313,868	290,410	
4		<u>Water Service Corp. Allocated State Expenses</u>										
5	403	Depreciation Expenses	98.86%	1.14%	100.00%	ERC	\$ 38,275	\$ 441	\$ 38,717	\$ 19,881	\$ 18,395	
6	408	Taxes Other than Income	98.86%	1.14%	100.00%	ERC	336,579	3,878	340,457	174,823	161,756	
7	414	Disposal-Proceeds	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
8	420	Interest During Construction	98.86%	1.14%	100.00%	ERC	(11,994)	(138)	(12,132)	(6,230)	(5,764)	
9	601/701/603/703	Salaries	98.86%	1.14%	100.00%	ERC	287,071	3,308	290,379	149,107	137,963	
10	604/704	Employee Benefits	98.86%	1.14%	100.00%	ERC	102,662	1,183	103,845	53,324	49,338	
11	610/710	Purchased Services	98.86%	1.14%	100.00%	ERC	(1,547)	(18)	(1,565)	(804)	(744)	
12	615/715	Power	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
13	620/720	Materials and Supplies	98.86%	1.14%	100.00%	ERC	1,931	22	1,953	1,003	928	
14	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
15	633/733	Contractual Services - Legal	98.86%	1.14%	100.00%	ERC	122	1	123	63	58	
16	635/735	Laboratory Testing	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
17	636/736	Contractual Services - Other	98.86%	1.14%	100.00%	ERC	6,029	69	6,098	3,131	2,897	
18	642/742	Rental of Equipment	98.86%	1.14%	100.00%	ERC	843	10	853	438	405	
19	650/750	Transportation Expense	98.86%	1.14%	100.00%	ERC	44,046	508	44,554	22,878	21,168	
20	656/756	Insurance - Vehicle	98.86%	1.14%	100.00%	ERC	10,527	121	10,648	5,468	5,059	
21	657/757	Insurance - General	98.86%	1.14%	100.00%	ERC	26,644	307	26,951	13,839	12,805	
22	658/758	Insurance - Worker's Compensation	98.86%	1.14%	100.00%	ERC	8,774	101	8,875	4,557	4,216	
23	659/759	Insurance - Other	98.86%	1.14%	100.00%	ERC	54,310	626	54,935	28,209	26,101	
24	660/760	Advertising	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
25	666/766	Rate Case Expense	98.86%	1.14%	100.00%	ERC	14,763	170	14,933	7,668	7,095	
26	667/767	Reg. Commission Exp. - Other	98.86%	1.14%	100.00%	ERC	6,298	73	6,370	3,271	3,027	
27	675/775	Miscellaneous Expenses	98.86%	1.14%	100.00%	ERC	33,051	381	33,432	17,167	15,884	
28							\$ 958,381	\$ 11,044	\$ 969,425	\$ 497,793	\$ 460,588	
29		<u>Water Service Corp. Allocated Regional Expenses</u>										
30	408	Taxes Other than Income	47.67%	52.33%	100.00%	ERC	\$ 120	\$ 132	\$ 252	\$ 62	\$ 58	
31	601/701/603/703	Salaries	47.67%	52.33%	100.00%	ERC	3,091	3,393	6,484	1,605	1,485	
32	604/704	Employee Benefits	47.67%	52.33%	100.00%	ERC	189	208	397	98	91	
33	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
34	675/775	Miscellaneous Expenses	47.67%	52.33%	100.00%	ERC	(125)	(137)	(262)	(65)	(60)	
35							\$ 3,276	\$ 3,596	\$ 6,872	\$ 1,701	\$ 1,574	
36		<u>Water Service Corp. Allocated UI Expenses</u>										
37	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	
38							\$ -	\$ -	\$ -	\$ -	\$ -	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2023				
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.92% Water	48.08% Sewer
							Sunshine Water Services Company	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Corporate Expenses</u>									
2	634/734	Management Fees	23.70%	76.30%	100.00%	ERC	\$ 604,265	\$ 1,945,169	\$ 2,549,435	\$ 313,744	\$ 290,521
3							\$ 604,265	\$ 1,945,169	\$ 2,549,435	313,744	290,521
4		<u>Water Service Corp. Allocated State Expenses</u>									
5	403	Depreciation Expenses	98.86%	1.14%	100.00%	ERC	\$ 40,436	\$ 467	\$ 40,902	\$ 20,995	\$ 19,441
6	408	Taxes Other than Income	98.86%	1.14%	100.00%	ERC	331,514	3,827	335,341	172,127	159,387
7	414	Disposal-Proceeds	98.86%	1.14%	100.00%	ERC	(3,155)	(36)	(3,191)	(1,638)	(1,517)
8	420	Interest During Construction	98.86%	1.14%	100.00%	ERC	(22,490)	(260)	(22,750)	(11,677)	(10,813)
9	601/701/603/703	Salaries	98.86%	1.14%	100.00%	ERC	223,582	2,581	226,163	116,087	107,495
10	604/704	Employee Benefits	98.86%	1.14%	100.00%	ERC	106,923	1,234	108,157	55,516	51,407
11	610/710	Purchased Services	98.86%	1.14%	100.00%	ERC	(215)	(2)	(217)	(111)	(103)
12	615/715	Power	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	620/720	Materials and Supplies	98.86%	1.14%	100.00%	ERC	(1,080)	(12)	(1,092)	(561)	(519)
14	631/731	Contractual Services - Engineering	98.86%	1.14%	100.00%	ERC	(99)	(1)	(100)	(51)	(48)
15	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
16	635/735	Laboratory Testing	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
17	636/736	Contractual Services - Other	98.86%	1.14%	100.00%	ERC	4,943	57	5,000	2,566	2,376
18	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
19	650/750	Transportation Expense	98.86%	1.14%	100.00%	ERC	34,142	394	34,536	17,727	16,415
20	656/756	Insurance - Vehicle	98.86%	1.14%	100.00%	ERC	10,527	122	10,648	5,466	5,061
21	657/757	Insurance - General	98.86%	1.14%	100.00%	ERC	29,180	337	29,517	15,151	14,029
22	658/758	Insurance - Worker's Compensation	98.86%	1.14%	100.00%	ERC	8,773	101	8,875	4,555	4,218
23	659/759	Insurance - Other	98.86%	1.14%	100.00%	ERC	54,308	627	54,935	28,198	26,111
24	660/760	Advertising	98.86%	1.14%	100.00%	ERC	42	0	42	22	20
25	666/766	Rate Case Expense	98.86%	1.14%	100.00%	ERC	14,763	170	14,933	7,665	7,098
26	667/767	Reg. Commission Exp. - Other	98.86%	1.14%	100.00%	ERC	649	7	656	337	312
27	675/775	Miscellaneous Expenses	98.86%	1.14%	100.00%	ERC	87,821	1,014	88,835	45,598	42,223
28							\$ 920,564	\$ 10,627	\$ 931,191	\$ 477,971	\$ 442,593
29		<u>Water Service Corp. Allocated Regional Expenses</u>									
30	408	Taxes Other than Income	47.65%	52.35%	100.00%	ERC	\$ 59	\$ 65	\$ 124	\$ 31	\$ 28
31	601/701/603/703	Salaries	47.65%	52.35%	100.00%	ERC	1,909	2,098	4,007	991	918
32	604/704	Employee Benefits	47.65%	52.35%	100.00%	ERC	722	793	1,515	375	347
33	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	675/775	Miscellaneous Expenses	47.65%	52.35%	100.00%	ERC	34	38	72	18	17
35							\$ 2,724	\$ 2,993	\$ 5,717	\$ 1,414	\$ 1,310
36		<u>Water Service Corp. Allocated UI Expenses</u>									
37	427	Interest Expense	17.86%	82.14%	100.00%	Unallocated Rate Base	\$ 869,449	\$ 3,999,692	\$ 4,869,141	\$ 451,432	\$ 418,018
38							\$ 869,449	\$ 3,999,692	\$ 4,869,141	\$ 451,432	\$ 418,018

39 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2023					
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.89% Water	48.11% Sewer	
							Sunshine Water Services Company	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Corporate Expenses</u>										
2	634/734	Management Fees	23.54%	76.46%	100.00%	ERC	\$ 545,825	\$ 1,772,602	\$ 2,318,427	\$ 283,226	\$ 262,599	
3							\$ 545,825	\$ 1,772,602	\$ 2,318,427	283,226	262,599	
4		<u>Water Service Corp. Allocated State Expenses</u>										
5	403	Depreciation Expenses	98.86%	1.14%	100.00%	ERC	\$ 42,188	\$ 487	\$ 42,675	\$ 21,891	\$ 20,297	
6	408	Taxes Other than Income	98.86%	1.14%	100.00%	ERC	329,530	3,806	333,336	170,991	158,539	
7	414	Disposal-Proceeds	98.86%	1.14%	100.00%	ERC	(21,806)	(252)	(22,057)	(11,315)	(10,491)	
8	420	Interest During Construction	98.86%	1.14%	100.00%	ERC	(27,954)	(323)	(28,277)	(14,505)	(13,449)	
9	601/701/603/703	Salaries	98.86%	1.14%	100.00%	ERC	202,442	2,338	204,780	105,046	97,396	
10	604/704	Employee Benefits	98.86%	1.14%	100.00%	ERC	116,979	1,351	118,331	60,700	56,279	
11	610/710	Purchased Services	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
12	615/715	Power	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
13	620/720	Materials and Supplies	98.86%	1.14%	100.00%	ERC	4,624	53	4,677	2,399	2,224	
14	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
15	633/733	Contractual Services - Legal	98.86%	1.14%	100.00%	ERC	3,151	36	3,187	1,635	1,516	
16	635/735	Laboratory Testing	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
17	636/736	Contractual Services - Other	98.86%	1.14%	100.00%	ERC	4,943	57	5,000	2,565	2,378	
18	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
19	650/750	Transportation Expense	98.86%	1.14%	100.00%	ERC	43,011	497	43,508	22,318	20,693	
20	656/756	Insurance - Vehicle	98.86%	1.14%	100.00%	ERC	10,527	122	10,648	5,462	5,064	
21	657/757	Insurance - General	98.86%	1.14%	100.00%	ERC	24,106	278	24,385	12,509	11,598	
22	658/758	Insurance - Worker's Compensation	98.86%	1.14%	100.00%	ERC	8,773	101	8,875	4,552	4,221	
23	659/759	Insurance - Other	98.86%	1.14%	100.00%	ERC	58,496	676	59,172	30,353	28,143	
24	660/760	Advertising	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
25	666/766	Rate Case Expense	98.86%	1.14%	100.00%	ERC	14,762	171	14,933	7,660	7,102	
26	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
27	675/775	Miscellaneous Expenses	98.86%	1.14%	100.00%	ERC	40,847	472	41,319	21,195	19,652	
28							\$ 854,619	\$ 9,872	\$ 864,491	\$ 443,457	\$ 411,162	
29		<u>Water Service Corp. Allocated Regional Expenses</u>										
30	408	Taxes Other than Income	47.65%	52.35%	100.00%	ERC	\$ 59	\$ 65	\$ 124	\$ 31	\$ 28	
31	601/701/603/703	Salaries	47.65%	52.35%	100.00%	ERC	1,854	2,037	3,892	962	892	
32	604/704	Employee Benefits	47.65%	52.35%	100.00%	ERC	783	860	1,642	406	377	
33	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
34	675/775	Miscellaneous Expenses	47.65%	52.35%	100.00%	ERC	7	8	15	4	3	
35							\$ 2,703	\$ 2,970	\$ 5,673	\$ 1,403	\$ 1,301	
36		<u>Water Service Corp. Allocated UI Expenses</u>										
37	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	
38							\$ -	\$ -	\$ -	\$ -	\$ -	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2023				
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.86% Water	48.14% Sewer
							Sunshine Water Services Company	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Corporate Expenses</u>									
2	634/734	Management Fees	23.70%	76.30%	100.00%	ERC	\$ 604,248	\$ 1,945,186	\$ 2,549,435	\$ 313,342	\$ 290,906
3							\$ 604,248	\$ 1,945,186	\$ 2,549,435	313,342	290,906
4		<u>Water Service Corp. Allocated State Expenses</u>									
5	403	Depreciation Expenses	98.86%	1.14%	100.00%	ERC	\$ 41,685	\$ 482	\$ 42,168	\$ 21,617	\$ 20,069
6	408	Taxes Other than Income	98.86%	1.14%	100.00%	ERC	331,294	3,834	335,128	171,798	159,496
7	414	Disposal-Proceeds	98.86%	1.14%	100.00%	ERC	(19,588)	(227)	(19,815)	(10,158)	(9,430)
8	420	Interest During Construction	98.86%	1.14%	100.00%	ERC	(28,184)	(326)	(28,510)	(14,615)	(13,569)
9	601/701/603/703	Salaries	98.86%	1.14%	100.00%	ERC	208,242	2,410	210,652	107,987	100,255
10	604/704	Employee Benefits	98.86%	1.14%	100.00%	ERC	114,322	1,323	115,645	59,284	55,039
11	610/710	Purchased Services	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
12	615/715	Power	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	620/720	Materials and Supplies	98.86%	1.14%	100.00%	ERC	374	4	378	194	180
14	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
15	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
16	635/735	Laboratory Testing	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
17	636/736	Contractual Services - Other	98.86%	1.14%	100.00%	ERC	4,943	57	5,000	2,563	2,380
18	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
19	650/750	Transportation Expense	98.86%	1.14%	100.00%	ERC	58,863	681	59,544	30,524	28,339
20	656/756	Insurance - Vehicle	98.86%	1.14%	100.00%	ERC	10,526	122	10,648	5,459	5,068
21	657/757	Insurance - General	98.86%	1.14%	100.00%	ERC	26,642	308	26,951	13,816	12,827
22	658/758	Insurance - Worker's Compensation	98.86%	1.14%	100.00%	ERC	8,773	102	8,875	4,549	4,224
23	659/759	Insurance - Other	98.86%	1.14%	100.00%	ERC	58,063	672	58,735	30,110	27,954
24	660/760	Advertising	98.86%	1.14%	100.00%	ERC	7	0	8	4	4
25	666/766	Rate Case Expense	98.86%	1.14%	100.00%	ERC	14,762	171	14,933	7,655	7,107
26	667/767	Reg. Commission Exp. - Other	98.86%	1.14%	100.00%	ERC	122	1	123	63	59
27	675/775	Miscellaneous Expenses	98.86%	1.14%	100.00%	ERC	40,024	463	40,487	20,755	19,269
28							\$ 870,872	\$ 10,078	\$ 880,950	\$ 451,604	\$ 419,268
29		<u>Water Service Corp. Allocated Regional Expenses</u>									
30	408	Taxes Other than Income	47.68%	52.32%	100.00%	ERC	\$ 59	\$ 65	\$ 123	\$ 31	\$ 28
31	601/701/603/703	Salaries	47.68%	52.32%	100.00%	ERC	1,998	2,192	4,190	1,036	962
32	604/704	Employee Benefits	47.68%	52.32%	100.00%	ERC	767	841	1,608	398	369
33	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	675/775	Miscellaneous Expenses	47.68%	52.32%	100.00%	ERC	5	5	10	3	2
35							\$ 2,828	\$ 3,103	\$ 5,931	\$ 1,467	\$ 1,362
36		<u>Water Service Corp. Allocated UI Expenses</u>									
37	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -
38							\$ -	\$ -	\$ -	\$ -	\$ -

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2023				
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.84% Water	48.16% Sewer
							Sunshine Water Services Company	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Corporate Expenses</u>									
2	634/734	Management Fees	23.70%	76.30%	100.00%	ERC	\$ 604,319	\$ 1,945,116	\$ 2,549,435	\$ 313,267	\$ 291,052
3							\$ 604,319	\$ 1,945,116	\$ 2,549,435	313,267	291,052
4		<u>Water Service Corp. Allocated State Expenses</u>									
5	403	Depreciation Expenses	98.87%	1.13%	100.00%	ERC	\$ 41,646	\$ 477	\$ 42,123	\$ 21,589	\$ 20,058
6	408	Taxes Other than Income	98.87%	1.13%	100.00%	ERC	330,780	3,789	334,569	171,470	159,310
7	414	Disposal-Proceeds	98.87%	1.13%	100.00%	ERC	(1,775)	(20)	(1,795)	(920)	(855)
8	420	Interest During Construction	98.87%	1.13%	100.00%	ERC	(44,561)	(510)	(45,071)	(23,100)	(21,461)
9	601/701/603/703	Salaries	98.87%	1.13%	100.00%	ERC	203,066	2,326	205,392	105,266	97,801
10	604/704	Employee Benefits	98.87%	1.13%	100.00%	ERC	68,643	786	69,429	35,583	33,060
11	610/710	Purchased Services	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
12	615/715	Power	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	620/720	Materials and Supplies	98.87%	1.13%	100.00%	ERC	1,814	21	1,835	940	874
14	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
15	633/733	Contractual Services - Legal	98.87%	1.13%	100.00%	ERC	324	4	328	168	156
16	635/735	Laboratory Testing	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
17	636/736	Contractual Services - Other	98.87%	1.13%	100.00%	ERC	5,058	58	5,116	2,622	2,436
18	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
19	650/750	Transportation Expense	98.87%	1.13%	100.00%	ERC	44,508	510	45,018	23,072	21,436
20	656/756	Insurance - Vehicle	98.87%	1.13%	100.00%	ERC	10,528	121	10,648	5,457	5,070
21	657/757	Insurance - General	98.87%	1.13%	100.00%	ERC	26,646	305	26,951	13,813	12,833
22	658/758	Insurance - Worker's Compensation	98.87%	1.13%	100.00%	ERC	8,774	101	8,875	4,548	4,226
23	659/759	Insurance - Other	98.87%	1.13%	100.00%	ERC	54,313	622	54,935	28,155	26,158
24	660/760	Advertising	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
25	666/766	Rate Case Expense	98.87%	1.13%	100.00%	ERC	14,764	169	14,933	7,653	7,111
26	667/767	Reg. Commission Exp. - Other	98.87%	1.13%	100.00%	ERC	162	2	164	84	78
27	675/775	Miscellaneous Expenses	98.87%	1.13%	100.00%	ERC	35,606	408	36,013	18,457	17,148
28							\$ 800,296	\$ 9,167	\$ 809,463	\$ 414,857	\$ 385,438
29		<u>Water Service Corp. Allocated Regional Expenses</u>									
30	408	Taxes Other than Income	47.97%	52.03%	100.00%	ERC	\$ 59	\$ 64	\$ 123	\$ 31	\$ 29
31	601/701/603/703	Salaries	47.97%	52.03%	100.00%	ERC	2,153	2,335	4,488	1,116	1,037
32	604/704	Employee Benefits	47.97%	52.03%	100.00%	ERC	3,190	3,460	6,650	1,654	1,536
33	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35							\$ 5,402	\$ 5,859	\$ 11,261	\$ 2,800	\$ 2,602
36		<u>Water Service Corp. Allocated UI Expenses</u>									
37	427	Interest Expense	17.74%	82.26%	100.00%	Unallocated Rate Base	\$ 981,731	\$ 4,551,852	\$ 5,533,583	\$ 508,910	\$ 472,821
38							\$ 981,731	\$ 4,551,852	\$ 5,533,583	\$ 508,910	\$ 472,821

39 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2023					
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.83% Water	48.17% Sewer	
							Sunshine Water Services Company	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Corporate Expenses</u>										
2	634/734	Management Fees	23.47%	76.53%	100.00%	ERC	\$ 558,296	\$ 1,820,234	\$ 2,378,530	\$ 289,375	\$ 268,921	
3							\$ 558,296	\$ 1,820,234	\$ 2,378,530	289,375	268,921	
4		<u>Water Service Corp. Allocated State Expenses</u>										
5	403	Depreciation Expenses	98.87%	1.13%	100.00%	ERC	\$ 49,896	\$ 571	\$ 50,467	\$ 25,862	\$ 24,034	
6	408	Taxes Other than Income	98.87%	1.13%	100.00%	ERC	331,904	3,801	335,705	172,032	159,872	
7	414	Disposal-Proceeds	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
8	420	Interest During Construction	98.87%	1.13%	100.00%	ERC	(46,720)	(535)	(47,255)	(24,216)	(22,504)	
9	601/701/603/703	Salaries	98.87%	1.13%	100.00%	ERC	218,960	2,507	221,468	113,491	105,469	
10	604/704	Employee Benefits	98.87%	1.13%	100.00%	ERC	69,244	793	70,037	35,891	33,354	
11	610/710	Purchased Services	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
12	615/715	Power	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
13	620/720	Materials and Supplies	98.87%	1.13%	100.00%	ERC	1,584	18	1,602	821	763	
14	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
15	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
16	635/735	Laboratory Testing	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
17	636/736	Contractual Services - Other	98.87%	1.13%	100.00%	ERC	4,943	57	5,000	2,562	2,381	
18	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
19	650/750	Transportation Expense	98.87%	1.13%	100.00%	ERC	30,442	349	30,790	15,778	14,663	
20	656/756	Insurance - Vehicle	98.87%	1.13%	100.00%	ERC	11,364	130	11,494	5,890	5,474	
21	657/757	Insurance - General	98.87%	1.13%	100.00%	ERC	34,314	393	34,707	17,786	16,528	
22	658/758	Insurance - Worker's Compensation	98.87%	1.13%	100.00%	ERC	9,739	112	9,851	5,048	4,691	
23	659/759	Insurance - Other	98.87%	1.13%	100.00%	ERC	67,404	772	68,176	34,937	32,467	
24	660/760	Advertising	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
25	666/766	Rate Case Expense	98.87%	1.13%	100.00%	ERC	14,764	169	14,933	7,652	7,111	
26	667/767	Reg. Commission Exp. - Other	98.87%	1.13%	100.00%	ERC	5,634	65	5,699	2,920	2,714	
27	675/775	Miscellaneous Expenses	98.87%	1.13%	100.00%	ERC	42,034	481	42,515	21,787	20,247	
28							\$ 845,507	\$ 9,682	\$ 855,189	\$ 438,242	\$ 407,265	
29		<u>Water Service Corp. Allocated Regional Expenses</u>										
30	408	Taxes Other than Income	47.96%	52.04%	100.00%	ERC	\$ 59	\$ 64	\$ 123	\$ 31	\$ 29	
31	601/701/603/703	Salaries	47.96%	52.04%	100.00%	ERC	2,152	2,335	4,488	1,116	1,037	
32	604/704	Employee Benefits	47.96%	52.04%	100.00%	ERC	457	496	953	237	220	
33	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
34	675/775	Miscellaneous Expenses	47.96%	52.04%	100.00%	ERC	(17)	(18)	(35)	(9)	(8)	
35							\$ 2,652	\$ 2,878	\$ 5,530	\$ 1,375	\$ 1,277	
36		<u>Water Service Corp. Allocated UI Expenses</u>										
37	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	
38							\$ -	\$ -	\$ -	\$ -	\$ -	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2023					
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.83% Water	48.17% Sewer	
							Sunshine Water Services Company	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Corporate Expenses</u>										
2	634/734	Management Fees	23.70%	76.30%	100.00%	ERC	\$ 604,321	\$ 1,945,113	\$ 2,549,435	\$ 313,195	\$ 291,127	
3							\$ 604,321	\$ 1,945,113	\$ 2,549,435	313,195	291,127	
4		<u>Water Service Corp. Allocated State Expenses</u>										
5	403	Depreciation Expenses	98.87%	1.13%	100.00%	ERC	\$ 51,057	\$ 585	\$ 51,642	\$ 26,461	\$ 24,596	
6	408	Taxes Other than Income	98.87%	1.13%	100.00%	ERC	331,646	3,798	335,444	171,879	159,768	
7	414	Disposal-Proceeds	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
8	420	Interest During Construction	98.87%	1.13%	100.00%	ERC	(50,344)	(576)	(50,921)	(26,091)	(24,253)	
9	601/701/603/703	Salaries	98.87%	1.13%	100.00%	ERC	224,312	2,568	226,880	116,251	108,060	
10	604/704	Employee Benefits	98.87%	1.13%	100.00%	ERC	113,319	1,298	114,616	58,728	54,590	
11	610/710	Purchased Services	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
12	615/715	Power	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
13	620/720	Materials and Supplies	98.87%	1.13%	100.00%	ERC	2,868	33	2,901	1,486	1,381	
14	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
15	633/733	Contractual Services - Legal	98.87%	1.13%	100.00%	ERC	1,380	16	1,395	715	665	
16	635/735	Laboratory Testing	98.87%	1.13%	100.00%	ERC	6	0	6	3	3	
17	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
18	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
19	650/750	Transportation Expense	98.87%	1.13%	100.00%	ERC	30,758	352	31,110	15,940	14,817	
20	656/756	Insurance - Vehicle	98.87%	1.13%	100.00%	ERC	11,364	130	11,494	5,890	5,475	
21	657/757	Insurance - General	98.87%	1.13%	100.00%	ERC	34,314	393	34,707	17,784	16,530	
22	658/758	Insurance - Worker's Compensation	98.87%	1.13%	100.00%	ERC	9,739	112	9,851	5,047	4,692	
23	659/759	Insurance - Other	98.87%	1.13%	100.00%	ERC	79,924	915	80,839	41,421	38,503	
24	660/760	Advertising	98.87%	1.13%	100.00%	ERC	494	6	500	256	238	
25	666/766	Rate Case Expense	98.87%	1.13%	100.00%	ERC	14,764	169	14,933	7,652	7,112	
26	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
27	675/775	Miscellaneous Expenses	98.87%	1.13%	100.00%	ERC	54,639	626	55,265	28,317	26,322	
28							\$ 910,239	\$ 10,423	\$ 920,661	\$ 471,739	\$ 438,500	
29		<u>Water Service Corp. Allocated Regional Expenses</u>										
30	408	Taxes Other than Income	47.97%	52.03%	100.00%	ERC	\$ 59	\$ 64	\$ 124	\$ 31	\$ 29	
31	601/701/603/703	Salaries	47.97%	52.03%	100.00%	ERC	2,153	2,335	4,488	1,116	1,037	
32	604/704	Employee Benefits	47.97%	52.03%	100.00%	ERC	677	735	1,412	351	326	
33	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
34	675/775	Miscellaneous Expenses	47.97%	52.03%	100.00%	ERC	140	152	293	73	68	
35							\$ 3,030	\$ 3,286	\$ 6,317	\$ 1,570	\$ 1,460	
36		<u>Water Service Corp. Allocated UI Expenses</u>										
37	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	
38							\$ -	\$ -	\$ -	\$ -	\$ -	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2023					
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.82% Water	48.18% Sewer	
							Sunshine Water Services Company	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Corporate Expenses</u>										
2	634/734	Management Fees	23.70%	76.30%	100.00%	ERC	\$ 604,322	\$ 1,945,113	\$ 2,549,435	\$ 313,140	\$ 291,182	
3							\$ 604,322	\$ 1,945,113	\$ 2,549,435	313,140	291,182	
4		<u>Water Service Corp. Allocated State Expenses</u>										
5	403	Depreciation Expenses	98.87%	1.13%	100.00%	ERC	\$ 52,433	\$ 600	\$ 53,034	\$ 27,169	\$ 25,264	
6	408	Taxes Other than Income	98.87%	1.13%	100.00%	ERC	(3,344,062)	(38,290)	(3,382,352)	(1,732,785)	(1,611,277)	
7	414	Disposal-Proceeds	98.87%	1.13%	100.00%	ERC	(15,213)	(174)	(15,387)	(7,883)	(7,330)	
8	420	Interest During Construction	98.87%	1.13%	100.00%	ERC	(50,861)	(582)	(51,443)	(26,354)	(24,506)	
9	601/701/603/703	Salaries	98.87%	1.13%	100.00%	ERC	217,061	2,485	219,547	112,474	104,587	
10	604/704	Employee Benefits	98.87%	1.13%	100.00%	ERC	133,540	1,529	135,069	69,196	64,344	
11	610/710	Purchased Services	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
12	615/715	Power	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
13	620/720	Materials and Supplies	98.87%	1.13%	100.00%	ERC	907	10	917	470	437	
14	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
15	633/733	Contractual Services - Legal	98.87%	1.13%	100.00%	ERC	1,315	15	1,330	681	634	
16	635/735	Laboratory Testing	98.87%	1.13%	100.00%	ERC	30,432	348	30,780	15,769	14,663	
17	636/736	Contractual Services - Other	98.87%	1.13%	100.00%	ERC	4,943	57	5,000	2,562	2,382	
18	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
19	650/750	Transportation Expense	98.87%	1.13%	100.00%	ERC	12,452	143	12,595	6,452	6,000	
20	656/756	Insurance - Vehicle	98.87%	1.13%	100.00%	ERC	11,879	136	12,015	6,155	5,724	
21	657/757	Insurance - General	98.87%	1.13%	100.00%	ERC	37,990	435	38,425	19,685	18,305	
22	658/758	Insurance - Worker's Compensation	98.87%	1.13%	100.00%	ERC	17,106	196	17,301	8,864	8,242	
23	659/759	Insurance - Other	98.87%	1.13%	100.00%	ERC	67,370	771	68,141	34,909	32,461	
24	660/760	Advertising	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
25	666/766	Rate Case Expense	98.87%	1.13%	100.00%	ERC	14,764	169	14,933	7,650	7,114	
26	667/767	Reg. Commission Exp. - Other	98.87%	1.13%	100.00%	ERC	5,291	61	5,352	2,742	2,549	
27	675/775	Miscellaneous Expenses	98.87%	1.13%	100.00%	ERC	56,662	649	57,310	29,360	27,301	
28							\$ (2,745,992)	\$ (31,442)	\$ (2,777,434)	\$ (1,422,885)	\$ (1,323,108)	
29		<u>Water Service Corp. Allocated Regional Expenses</u>										
30	408	Taxes Other than Income	47.73%	52.27%	100.00%	ERC	\$ 59	\$ 65	\$ 124	\$ 31	\$ 28	
31	601/701/603/703	Salaries	47.73%	52.27%	100.00%	ERC	(16,203)	(17,743)	(33,946)	(8,396)	(7,807)	
32	604/704	Employee Benefits	47.73%	52.27%	100.00%	ERC	814	891	1,706	422	392	
33	636/736	Contractual Services - Other	47.73%	52.27%	100.00%	ERC	7	8	15	4	3	
34	675/775	Miscellaneous Expenses	47.73%	52.27%	100.00%	ERC	132	145	277	68	64	
35							\$ (15,191)	\$ (16,634)	\$ (31,825)	\$ (7,871)	\$ (7,320)	
36		<u>Water Service Corp. Allocated UI Expenses</u>										
37	427	Interest Expense	17.15%	82.85%	100.00%	Unallocated Rate Base	\$ 1,156,874	\$ 5,587,620	\$ 6,744,494	\$ 599,455	\$ 557,419	
38							\$ 1,156,874	\$ 5,587,620	\$ 6,744,494	\$ 599,455	\$ 557,419	

39 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Dante DeStefano

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. Provide a description of all systems other than water and sewer.

of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2023					
			Sunshine Water Services Company	Other Companies/ Systems	Total		Amounts Allocated			51.89% Water	48.11% Sewer	
							Sunshine Water Services Company	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Corporate Expenses</u>										
2	634/734	Management Fees	23.68%	76.32%	100.00%	ERC	\$ 7,240,902	\$ 23,332,672	\$ 30,573,574	\$ 3,757,154	\$ 3,483,748	
3							\$ 7,240,902	\$ 23,332,672	\$ 30,573,574	3,757,154	3,483,748	
4		<u>Water Service Corp. Allocated State Expenses</u>										
5	403	Depreciation Expenses	98.86%	1.14%	100.00%	ERC	\$ 505,359	\$ 5,820	\$ 511,179	\$ 262,187	\$ 243,172	
6	408	Taxes Other than Income	98.78%	1.22%	100.00%	ERC	305,787	3,792	309,579	161,247	144,540	
7	414	Disposal-Proceeds	98.86%	1.14%	100.00%	ERC	(85,532)	(987)	(86,519)	(44,375)	(41,157)	
8	420	Interest During Construction	98.86%	1.14%	100.00%	ERC	(283,853)	(3,260)	(287,112)	(147,175)	(136,677)	
9	601/701/603/703	Salaries	98.86%	1.14%	100.00%	ERC	2,559,386	29,488	2,588,874	1,327,989	1,231,397	
10	604/704	Employee Benefits	98.86%	1.14%	100.00%	ERC	1,225,145	14,119	1,239,265	635,692	589,454	
11	610/710	Purchased Services	98.83%	1.17%	100.00%	ERC	148	2	150	77	71	
12	615/715	Power	98.85%	1.15%	100.00%	ERC	2,845	33	2,878	1,477	1,367	
13	620/720	Materials and Supplies	98.86%	1.14%	100.00%	ERC	50,755	586	51,342	26,348	24,407	
14	631/731	Contractual Services - Engineering	98.86%	1.14%	100.00%	ERC	(395)	(5)	(400)	(205)	(190)	
15	633/733	Contractual Services - Legal	98.86%	1.14%	100.00%	ERC	6,575	76	6,650	3,410	3,165	
16	635/735	Laboratory Testing	98.87%	1.13%	100.00%	ERC	31,107	356	31,463	16,120	14,988	
17	636/736	Contractual Services - Other	98.86%	1.14%	100.00%	ERC	59,963	692	60,654	31,118	28,845	
18	642/742	Rental of Equipment	98.86%	1.14%	100.00%	ERC	843	10	853	438	405	
19	650/750	Transportation Expense	98.86%	1.14%	100.00%	ERC	482,273	5,562	487,836	250,270	232,003	
20	656/756	Insurance - Vehicle	98.86%	1.14%	100.00%	ERC	131,993	1,521	133,514	68,487	63,507	
21	657/757	Insurance - General	98.86%	1.14%	100.00%	ERC	346,406	3,990	350,396	179,723	166,682	
22	658/758	Insurance - Worker's Compensation	98.86%	1.14%	100.00%	ERC	121,394	1,398	122,792	62,983	58,411	
23	659/759	Insurance - Other	98.86%	1.14%	100.00%	ERC	713,566	8,219	721,785	370,215	343,350	
24	660/760	Advertising	98.86%	1.14%	100.00%	ERC	1,088	13	1,101	565	524	
25	666/766	Rate Case Expense	98.86%	1.14%	100.00%	ERC	177,154	2,041	179,195	91,920	85,234	
26	667/767	Reg. Commission Exp. - Other	98.86%	1.14%	100.00%	ERC	25,656	295	25,952	13,312	12,344	
27	675/775	Miscellaneous Expenses	99.46%	0.54%	100.00%	ERC	694,431	3,749	698,181	360,375	334,056	
28							\$ 7,072,095	\$ 77,512	\$ 7,149,606	\$ 3,672,198	\$ 3,399,897	
29		<u>Water Service Corp. Allocated Regional Expenses</u>										
30	408	Taxes Other than Income	47.71%	52.29%	100.00%	ERC	\$ 1,392	\$ 1,525	\$ 2,918	\$ 723	\$ 669	
31	601/701/603/703	Salaries	47.82%	52.18%	100.00%	ERC	5,937	6,478	12,415	3,093	2,844	
32	604/704	Employee Benefits	47.83%	52.17%	100.00%	ERC	8,303	9,056	17,359	4,306	3,997	
33	636/736	Contractual Services - Other	47.73%	52.27%	100.00%	ERC	7	8	15	4	3	
34	675/775	Miscellaneous Expenses	47.76%	52.24%	100.00%	ERC	510	558	1,069	265	246	
35							\$ 16,149	\$ 17,625	\$ 33,775	\$ 8,390	\$ 7,759	
36		<u>Water Service Corp. Allocated UI Expenses</u>										
37	427	Interest Expense	17.66%	82.34%	100.00%	Unallocated Rate Base	\$ 3,872,589	\$ 18,050,334	\$ 21,922,924	\$ 2,008,768	\$ 1,863,822	
38							\$ 3,872,589	\$ 18,050,334	\$ 21,922,924	\$ 2,008,768	\$ 1,863,822	
39		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule: B-13

Docket No.:20240068-WS

Page 1 of 1

Schedule Year Ended: December 31, 2023

Preparer: Deborah Swain

Historic [X] or Projected []

Recap Schedules: B-1

Used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Test Year Adjustments	(4) ProForma Adjustments	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) NU&U Amount
1	INTANGIBLE PLANT						
2	301.1 Organization	2,456		43	2,499		
3	302.1 Franchises	5,829			5,829		
4	339.1 Other Plant & Misc. Equipment	1,986			1,986		
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	304.2 Structures & Improvements	38,830		(361)	38,469		
7	305.2 Collect. & Impound. Reservoirs	12,102		894	12,996		
8	306.2 Lake, River & Other Intakes				-		
9	307.2 Wells & Springs	186,114	(46,704)	96,065	235,475		
10	308.2 Infiltration Galleries & Tunnels	3,456			3,456		
11	309.2 Supply Mains	110,603		12,679	123,283		
12	310.2 Power Generation Equipment	45,464		193,996	239,460		
13	311.2 Pumping Equipment	24,579		461	25,040		
14	339.2 Other Plant & Misc. Equipment	4,484			4,484		
15	WATER TREATMENT PLANT						
16	304.3 Structures & Improvements	290,803		141,423	432,226		
17	310.3 Power Generation Equipment				-		
18	311.3 Pumping Equipment - WTP	460,203		16,645	476,848		
19	320.3 Water Treatment Equipment	339,334		249,151	588,485		
20	339.3 Other Plant & Misc. Equipment	11,913		4,868	16,781		
21	TRANSMISSION & DISTRIBUTION PLANT						
22	304.4 Structures & Improvements	2,057		2,755	4,812		
23	311.4 Electric Pumping Equipment - T&D	16,083		(168)	15,915		
24	330.4 Distr. Reservoirs & Standpipes	153,273		194	153,467		
25	331.4 Transm. & Distribution Mains	1,150,080		110,631	1,260,710		
26	333.4 Services	308,142		20,670	328,812		
27	334.4 Meters & Meter Installations	369,581		995,698	1,365,279		
28	335.4 Hydrants	65,002		3,250	68,252		
29	336.4 Backflow Prevention Devices	37,883		349	38,231		
30	339.4 Other Plant & Misc. Equipment	801		70	870		
31	GENERAL PLANT						
32	304.5 Structures & Improvements - Water	103,817		980	104,796		
33	304.5 Structures & Improvements - Common	130,612			130,612		
34	340.5 Office Furniture & Equipment	17,200		11,025	28,225		
35	341.5 Transportation Equipment	220,488		32,672	253,160		
36	342.5 Stores Equipment	842		159	1,000		
37	343.5 Tools, Shop & Garage Equipment	36,336		500	36,837		
38	344.5 Laboratory Equipment	7,645		772	8,417		
39	345.5 Power Operated Equipment	46,203		8,908	55,111		
40	346.5 Communication Equipment	30,515		47,070	77,585		
41	347.5 Miscellaneous Equipment	15,632		2,837	18,469		
42	348.5 Other Tangible Plant	15,549		93	15,642		
43					-		
44	SUB-TOTAL	4,265,895	(46,704)	1,954,331	6,173,522	N/A	N/A
45							
46	LESS: AMORTIZATION OF CIAC	(1,693,034)	1,134	-	(1,691,900)		
47							
48	NET DEPRECIATION EXPENSE - WATER	2,572,862	(45,571)	1,954,331	4,481,622	N/A	N/A

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Schedule Year Ended: December 31, 2023
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 2
 Preparer: Deborah Swain
 Recap Schedules: B-2
 Recap Schedules: A-2, A-4

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Test Year Adjustments	(4) ProForma Adjustments	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) NU&U Amount
1	INTANGIBLE PLANT						
2	351.1 Organization	3,654		161	3,815		
3	352.1 Franchises	537			537		
4	389.1 Other Plant & Misc. Equipment		55,823		55,823	(See page 2)	32,132
5	COLLECTION PLANT						
6	354.2 Structures & Improvements	33,947		145	34,092		
7	355.2 Power Generation Equipment - Collection Plt	91,091		1,677	92,768		
8	360.2 Collection Sewers - Force	596,517		349,908	946,425		
9	361.2 Collection Sewers - Gravity	1,043,385		133,308	1,176,693		
10	362.2 Special Collecting Structures	87,959		902	88,861		
11	363.2 Services to Customers	63,596		1,508	65,104		
12	364.2 Flow Measuring Devices	162,507		1,741	164,248		
13	365.2 Flow Measuring Installations	13			13		
14	389.2 Other Plant & Misc. Equipment	15,023		6,308	21,330		
15	SYSTEM PUMPING PLANT						
16	354.3 Structures & Improvements	485,350		24,239	509,589		
17	355.3 Power Generation Equipment - Pumping Plt	35,428		12,690	48,117		
18	370.3 Receiving Wells	21,012		3	21,015		
19	371.3 Pumping Equipment	244,403		16,567	260,970		
20	389.3 Other Plant & Misc. Equipment	8,119			8,119		
21	398.3 Other Tangible Plant - Pumping	-			-		
22	TREATMENT AND DISPOSAL PLANT						
23	354.4 Structures & Improvements	687,809	(115,670)	46,380	618,519	(See page 2)	78
24	355.4 Power Generation Equipment - Treatment Plt	14,977		322	15,298	(See page 2)	-
25	380.4 Treatment & Disposal Equipment	960,668		3,088	963,756	(See page 2)	1,948
26	381.4 Plant Sewers	339,475		5,974	345,449	(See page 2)	-
27	382.4 Outfall Sewer Lines	26,480		171	26,651	(See page 2)	-
28	389.4 Other Plant & Misc. Equipment	27,048		8,674	35,721		-
29	RECLAIMED WATER TREATMENT PLANT						
30	354.5 Structures & Improvements			6,669	6,669		
31	355.5 Power Generation Equipment						
32	371.5 Pumping Equipment	8,455		1,451	9,905		
33	374.5 Reuse Distribution Reservoirs	1,891		46	1,937		
34	380.5 Treatment & Disposal Equipment	287,280		491	287,771		
35	381.5 Plant Sewers	2,241		783	3,024		
36	389.5 Other Plant & Misc. Equipment	361		4	364		
37	RECLAIMED WATER DISTRIBUTION PLANT						
38	352.6 Franchises						
39	354.6 Structures & Improvements	11,271		4,605	15,876		
40	355.6 Power Generation Equipment						
41	366.6 Reuse Services	27,672		431	28,103		
42	367.6 Reuse Meters & Meter Installations	6,504		236	6,740		
43	371.6 Pumping Equipment	4,522		7,521	12,043		
44	375.6 Reuse Transmission & Distribution System	349,426		912	350,338		
45	389.6 Other Plant & Miscellaneous Equipment	1,314		9,180	10,495		
46	GENERAL PLANT						
47	354.7 Structures & Improvements - Sewer	96,524		10,251	106,775		
48	354.7 Structures & Improvements - Common	121,438			121,438		
49	390.7 Office Furniture & Equipment	15,992		30,377	46,369		
50	391.7 Transportation Equipment	205,000		95,765	300,764		
51	392.7 Stores Equipment	782			782		
52	393.7 Tools, Shop & Garage Equipment	33,784		465	34,249		
53	394.7 Laboratory Equipment	7,108		718	7,826		
54	395.7 Power Operated Equipment	42,958		8,282	51,240		
55	396.7 Communication Equipment	28,372		19,340	47,712		
56	397.7 Miscellaneous Equipment	14,534		2,638	17,172		
57	398.7 Other Tangible Plant	243,450	(223,291)	87	20,246		
58							
59	SUB-TOTAL	<u>6,459,875</u>	<u>(283,139)</u>	<u>814,014</u>	<u>6,990,750</u>		<u>34,158</u>
60							
61	LESS: AMORTIZATION OF CIAC	<u>(1,085,169)</u>	<u>350,917</u>	<u>7,049</u>	<u>(727,203)</u>	(See page 2)	<u>(19,406)</u>
62							
63	NET DEPRECIATION EXPENSE - SEWER	<u>5,374,706</u>	<u>67,778</u>	<u>821,063</u>	<u>6,263,547</u>		<u>14,752</u>
64							
65	LESS: NON USED AND USEFUL (NET)		<u>(14,752)</u>		<u>(14,752)</u>		
66							
67	NET DEPRECIATION EXPENSE - SEWER (B-2)	<u>5,374,706</u>	<u>53,026</u>	<u>821,063</u>	<u>6,248,795</u>		

Net Depreciation Expense NonUsed and Useful - Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule: B-14

Docket No.:20240068-WS

Page 2 of 2

Schedule Year Ended: December 31, 2023

Preparer: Deborah Swain

Historic [X] or Projected []

Recap Schedules: B-2

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	GOLDEN HILLS/CROWNWOOD			SANDALHAVEN		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) NU&U Test Year Amount	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) NU&U Test Year Amount
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchises						
4	389.1 Other Plant & Misc. Equipment				55,823	57.56%	32,132
5	TREATMENT AND DISPOSAL PLANT						
6	354.4 Structures & Improvements	308	25.22%	78			
7	355.4 Power Generation Equipment - Treatment Plt	-	25.22%	-			
8	380.4 Treatment & Disposal Equipment	7,725	25.22%	1,948			
9	381.4 Plant Sewers	-	25.22%	-			
10	382.4 Outfall Sewer Lines	-	25.22%	-			
11	389.4 Other Plant & Misc. Equipment						
12							
13	SUB-TOTAL	<u>8,033</u>		<u>2,026</u>	<u>55,823</u>		<u>32,132</u>
14							
15	LESS: AMORTIZATION OF CIAC (1)	(180)	25.22%	(45)	(33,636)	57.56%	(19,361)
16							
17	NET DEPRECIATION EXPENSE - SEWER	<u>7,853</u>		<u>1,981</u>	<u>22,187</u>		<u>12,771</u>
18							
19	(1) CIAC Amortization Expense Detail						
20	AMORT-STRUCT/IMPRV TREA						
21	AMORT-TREAT/DISP EQUIP						
22	AMORT-TREAT/DISP EQUIP						
23	AMORT-OUTFALL LINES						
24	AMORT-SEWER-TAP	180	25.22%	45	269	57.56%	155
25	AMORT-SWR RES CAP FEE				33,367	57.56%	19,206
26	AMORT-SWR PLT MOD FEE						
27	AMORT-SWR PLT MTR FEE						
28	Total	<u>180</u>		<u>45</u>	<u>33,636</u>		<u>19,361</u>

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] or Projected []
 Interim [] Final [X]

Schedule: B-15

Preparer: Deborah Swain
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books	1,027,823	213,246	694,068	(142)	1,934,995
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Regulatory Assessment Fees					
6	Adjustment to RAFs based on Adjusted and Annualized Test Year					
7	Revenues per B-3	3,600				3,600
8						
9	Adjusted Test Year TOTI - Water	1,031,423	213,246	694,068	(142)	1,938,595
10						
11	PRO FORMA ADJUSTMENTS					
12	2. Payroll Taxes					
13	Adjust payroll taxes for salary increase and new employees		41,772			41,772
14						
15	3. Personal Property					
16	Increase in ad valorem taxes for Test Year Plant Additions			28,590		28,590
17	Increase in ad valorem taxes for Pro Forma Plant Additions			266,754		266,754
18						
19	4. Regulatory Assessment Fees					
20	Adjust for additional revenues requested	232,905				232,905
21						
22	Total Taxes Other than Income - Water	1,264,328	255,019	989,412	(142)	2,508,617
23						
24						
25						
26	WASTEWATER					
27	Test Year Per Books	1,289,703	198,267	730,830	(132)	2,218,669
28						
29	ADJUSTMENTS TO TEST YEAR (Explain):					
30	1. Regulatory Assessment Fees					
31	Adjustment to RAFs based on Adjusted and Annualized Test Year	42,545				42,545
32	Revenues per B-3					
33						
34	Adjusted Test Year TOTI - Wastewater	1,332,248	198,267	730,830	(132)	2,261,214
35						
36	PRO FORMA ADJUSTMENTS					
37	2. Payroll Taxes					
38	Adjust payroll taxes for salary increase and new employees		38,869			38,869
39						
40	3. Real Estate & Personal Property					
41	Increase in ad valorem taxes for Test Year Plant Additions			50,186		50,186
42	Increase in ad valorem taxes for Pro Forma Plant Additions			173,040		173,040
43	Nonused and Useful (personal property tax only)			(5,564)		(5,564)
44						
45	4. Regulatory Assessment Fees					
46	Adjust for additional revenues requested	212,172				212,172
47						
	Total Taxes Other than Income - Wastewater	1,544,420	237,136	948,492	(132)	2,729,916

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Deborah Swain

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.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 2,949,449	\$ 501,469	\$ 3,450,918	\$ 1,554,364	\$ 1,896,554
2							
3	Deferred Income Tax Expense	C-5	452,419	(452,419)	-		
4							
5	ITC Realized This Year	C-7					
6							
7	ITC Amortization	C-7	2,356	(2,356)	-		
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8					
11							
12	Total Income Tax Expense		\$ 3,404,224	\$ 46,694	\$ 3,450,918	\$ 1,554,364	\$ 1,896,554

Supporting Schedules: C-2, C-5, C-7, C-8
 Recap Schedules: B-1, B-2

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-2
 Page 1 of 2
 Preparer: Deborah Swain

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.		Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
				Water		
1	Net Utility Operating Income (Sch. B-1)	\$ 4,375,521	\$ (1,840,509)	\$ 2,535,012	\$ 3,690,025	\$ 6,225,037
2	Add: Income Tax Expense Per Books (Sch. B-1)	1,112,778	(811,158)	301,620	1,252,744	1,554,364
3						
4	Subtotal	5,488,299	(2,651,667)	2,836,632	4,942,769	7,779,401
5	Less: Interest Charges (Sch. C-3)	1,129,910	516,666	1,646,576	-	1,646,576
6						
7	Taxable Income Per Books	4,358,389	(3,168,333)	1,190,056	4,942,769	6,132,825
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(617,251)	617,251	-	-	-
11	Timing Differences (From Sch. C-5)	(1,055,075)	1,055,075	-	-	-
12						
13	Total Schedule M Adjustments	(1,672,327)	1,672,327	-	-	-
14						
15	Taxable Income Before State Taxes	6,030,716	(4,840,660)	1,190,056	4,942,769	6,132,825
16	Less: State Income Tax Exemption (\$5,000)					
17						
18	State Taxable Income	6,030,716	(4,840,660)	1,190,056	4,942,769	6,132,825
19	State Income Tax (5.5% of Line 18)*	331,689	(266,236)	65,453	271,852	337,305
20	Limited by NOL					
21	Credits					
22						
23	Current State Income Taxes	331,689	(266,236)	65,453	271,852	337,305
24						
25	Federal Taxable Income (Line 15 -23)	5,699,027	(4,574,424)	1,124,603	4,670,917	5,795,520
26	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
27	Federal Income Taxes (Line 25 x Line 26)	1,196,796	(960,629)	236,167	980,893	1,217,059
28	Less: Investment Tax Credit Realized					
29	This Year (Sch. C-7)	1,221	(1,221)	-	-	-
30						
31	Current Federal Inc. Taxes (Line 27 - Line 29)	1,195,575	(959,408)	236,167	980,892	1,217,059
32						
33	Summary:					
34	Current State Income Taxes (Line 23)	331,689	(266,236)	65,453	271,852	337,305
35	Current Federal Income Taxes (Line 31)	1,195,575	(959,408)	236,167	980,892	1,217,059
36						
37	Total Current Income Tax Expense (To C-1)	\$ 1,527,264	\$ (1,225,644)	\$ 301,620	\$ 1,252,744	\$ 1,554,364

Supporting Schedules: B-1, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Company: Sunshine Water Services Company

Schedule: C-2

Docket No.:20240068-WS

Page 2 of 2

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Interim [] Final [X]

Historic [X] Projected []

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.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
	Wastewater				
1	\$ 4,993,408	\$ (759,309)	\$ 4,234,099	\$ 3,361,532	\$ 7,595,631
2	1,034,613	(279,282)	755,331	1,141,224	1,896,555
3					
4	6,028,021	(1,038,591)	4,989,430	4,502,756	9,492,186
5	1,378,687	630,546	2,009,233	-	2,009,233
6					
7	4,649,334	(1,669,137)	2,980,197	4,502,756	7,482,953
8					
9	Schedule M Adjustments:				
10	(753,155)	753,155	-	-	-
11	(213,292)	213,292	-	-	-
12					
13	(966,447)	966,447	-	-	-
14					
15	5,615,781	(2,635,584)	2,980,197	4,502,756	7,482,953
16					
17					
18	5,615,781	(2,635,584)	2,980,197	4,502,756	7,482,953
19	308,868	(144,957)	163,911	247,651	411,562
20					
21					
22					
23	308,868	(144,957)	163,911	247,651	411,562
24					
25	5,306,913	(2,490,627)	2,816,286	4,255,105	7,071,391
26	0.21	0.21	0.21	0.21	0.21
27	1,114,452	(523,032)	591,420	893,572	1,484,992
28					
29	1,135	(1,135)	-	-	-
30					
31	1,113,317	(521,897)	591,420	893,572	1,484,992
32					
33	Summary:				
34	308,868	(144,957)	163,911	247,651	411,562
35	1,113,317	(521,897)	591,420	893,572	1,484,992
36					
37	\$ 1,422,185	\$ (666,854)	\$ 755,331	\$ 1,141,223	\$ 1,896,554

Supporting Schedules: B-2, C-3, C-4, C-5, C-8

Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Company: Sunshine Water Services Company

Docket No.:20240068-WS

Test Year Ended: December 31, 2023

Interim [] Final [X]

Historic [X] Projected []

Preparer: Deborah Swain

Supporting Schedules: D-1, C-8

Recap Schedule: C-2

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	Total Per Books	Utility Adjustments*	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt/Deposits	6,413	329,466	335,879	151,280	184,599
7						
8	Other Interest Expense - Long Term Debt	3,872,589	(552,659)	3,319,930	1,495,296	1,824,634
9						
10	AFUDC	(1,370,406)	1,370,406	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)		-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 2,508,597	\$ 1,147,212	\$ 3,655,809	\$ 1,646,576	\$ 2,009,233
16						
17						
18	* Adjustment to calculate interest per capital structure in Schedule D1.					
19						
20						
21						
22	Calculation of ITC Interest Synchronization Adjustment					
23	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
24						
25					Total Weighted Cost	Debt Only Weighted Cost
26	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
27						
28	Long-Term Debt	\$ -	This Schedule is not applicable			
29						
30	Short-Term Debt	-				
31						
32	Preferred Stock	-				---
33						
34	Common Equity	-	-	-	-	---
35						
36	Total	\$ -	\$ -	\$ -	\$ -	\$ -

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic [X] Projected []

Schedule: C-4
 Page 1 of 1
 Preparer: Deborah Swain

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.

Line No.		Water	Sewer
1	AFUDC ⁽¹⁾	\$ (617,251)	\$ (753,155)
2	Meals & Entertainment per below allocation ⁽²⁾	-	-
3			
4	Total	\$ (617,251)	\$ (753,155)
5			
6			
7	⁽¹⁾ Allocated to water & wastewater based upon rate base		
8			
9	⁽²⁾ Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	-	
12	@50%	-	
13			
14			
15			
16	Allocation Methodology based on UIF number of ERCs at the end of the test year:		
17			
18		12/31/23 ERCs	Water
19	TOTAL UIF	73,187.3	37,923.3
20			35,264.0
21			
22	Supporting Schedule: None		
23	Recap Schedules: C-2		

#####

Schedule: C-5

Docket No.:20240068-WS

Page 1 of 2

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Historic Projected

Interim Final

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	-----WATER-----		
		Total Per Books	Utility Adjustments	Utility Adjusted
1	Timing Differences:			
2				
3	Tax Depreciation and Amortization	\$ 2,497,970		\$ 2,497,970
4	Book Depreciation and Amortization	2,572,862	1,955,511	4,528,372
5				
6	Difference	(74,891)	(1,955,511)	(2,030,402)
7				
8	Other Timing Differences (Itemize):			
9				
10	CIAC	-		-
11	Deferred Maintenance Additions	(31,731)		(31,731)
12	Deferred Maintenance Amortization	-		-
13	Deferred Rate Case Additions	-		-
14	Deferred Rate Case Amortization	90,857		90,857
15	PAA Expense Amortization	(21,121)		(21,121)
16	Rev Book debt portion of AFUDC	(346,737)		(346,737)
17	Organization Expense Amortization	1,032		1,032
18	Bad Debts	(4,316)		(4,316)
19	Other not included in above	1,287,342		1,287,342
20				
21	Total Timing Differences (To C-2)	900,435	(1,955,511)	(1,055,075)
22				
23	State Tax Rate	0.055	0.055	0.055
24	State Deferred Taxes (Line 24 x Line 26)	49,524	(107,553)	(58,029)
25				
26	State Deferred Tax	49,524	(107,553)	(58,029)
27				
28	Timing Differences For Federal Taxes			
29	(Line 24- 29)	850,911	(1,847,958)	(997,046)
30	Federal Tax Rate	0.21	0.21	0.21
31				
32	Federal Deferred Taxes (Line 32 x Line 33)	178,692	(388,071)	(209,380)
33				
34	Add: State Deferred Taxes (Line 29)	49,524	(107,553)	(58,029)
35				
36	Total Deferred Tax Expense (To C-1)	\$ 228,216	\$ (495,624)	\$ (267,409)

Supporting Schedules: None

Recap Schedules: C-2

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Historic Projected
 Interim Final

Schedule: C-5
 Page 2 of 2
 Preparer: Deborah Swain

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	-----SEWER-----		
		Total Per Books	Utility Adjustments	Utility Adjusted
1	Timing Differences:			
2				
3	Tax Depreciation and Amortization	\$ 5,379,342		\$ 5,379,342
4	Book Depreciation and Amortization	5,374,706	1,097,895	6,472,600
5				
6	Difference	4,636	(1,097,895)	(1,093,259)
7				
8	Other Timing Differences (Itemize):			
9				
10	CIAC	-		-
11	Deferred Maintenance Additions	(33,332)		(33,332)
12	Deferred Maintenance Amortization	-		-
13	Deferred Rate Case Additions	-		-
14	Deferred Rate Case Amortization	84,485		84,485
15	PAA Expense Amortization	-		-
16	Rev Book debt portion of AFUDC	(364,242)		(364,242)
16	Organization Expense Amortization	-		-
17	Bad Debts	(4,013)		(4,013)
18	Other not included in above	1,197,069		1,197,069
19				
20	Total Timing Differences (To C-2)	884,603	(1,097,895)	(213,292)
21				
22	State Tax Rate	0.055	0.055	0.055
23	State Deferred Taxes (Line 18 x Line 20)	48,653	(60,384)	(11,731)
24				
25	State Deferred Tax	48,653	(60,384)	(11,731)
26				
27	Timing Differences For Federal Taxes			
28	(Line 24 - 29)	835,950	(1,037,511)	(201,561)
29	Federal Tax Rate	0.21	0.21	0.21
30				
31	Federal Deferred Taxes (Line 26 x Line 27)	175,550	(217,877)	(42,328)
32				
33	Add: State Deferred Taxes (Line 23)	48,653	(60,384)	(11,731)
34				
35	Total Deferred Tax Expense (To C-1)	\$ 224,203	\$ (278,261)	\$ (54,059)

Supporting Schedules: None
 Recap Schedules: C-2

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

Line No.	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes				
	Year	State	Federal	Total	State	Federal	Total	Year	State	Federal	Total
1	2019	-	-	-	340,667	1,157,150	1,497,817	2019	(567,427)	(5,386,057)	(5,953,485)
2	2020	-	-	-	560,570	1,860,497	2,421,067	2020	(568,569)	(5,361,639)	(5,930,209)
3	2021	-	-	-	924,957	1,783,976	2,708,933	2021	(505,633)	(4,759,698)	(5,265,332)
4	2022	-	-	-	560,570	1,860,497	2,421,067	2022	(1,025,166)	(4,792,164)	(5,817,331)
5	2023	-	-	-	560,570	1,860,497	2,421,067	2023	(1,178,396)	(4,604,043)	(5,782,440)
6											
7											
		Account No. 190.1020 / 2020			Account No. 190.1021 / 2021						
8	Year	State	Federal	Total	State	Federal	Total				
9	2019	(55,320)	(203,280)	(258,600)	(30,442)	(106,567)	(137,009)				
10	2020	(64,313)	(232,043)	(296,356)	(28,412)	(100,073)	(128,485)				
11	2021	(62,004)	(223,710)	(285,714)	(40,299)	(142,965)	(183,264)				
12	2022	(52,148)	(188,149)	(240,297)	(54,381)	(193,774)	(248,155)				
13	2023	(42,618)	(153,762)	(196,380)	(58,145)	(207,355)	(265,500)				
14											
15											
		Account No. 190.1024 /2024			Account No. 190.1026 /2026						
16	Year	State	Federal	Total	State	Federal	Total				
17	2019	(77,148)	(51,488)	(128,636)	5,905	19,796	25,702				
18	2020	(76,225)	(48,537)	(124,762)	13,215	43,177	56,393				
19	2021	(75,613)	(46,798)	(122,411)	11,990	(344)	11,647				
20	2022	(74,932)	(51,376)	(126,308)	11,847	(858)	10,990				
21	2023	(74,875)	(51,171)	(126,046)	11,389	(2,511)	8,879				
22											
23											
		Account No. 190.1031 / 2031			Account No. 190.1						
24	Year	State	Federal	Total	State	Federal	Total				
25	2019	(1,080,506)	(8,862,103)	(9,942,609)	(142,005)	284,263	142,258				
26	2020	(1,319,992)	(8,626,263)	(9,946,255)	(182,330)	133,784	(48,546)				
27	2021	(1,544,118)	(8,676,183)	(10,220,301)	(210,660)	139,733	(70,927)				
28	2022	(1,732,886)	(8,757,933)	(10,490,819)	(237,588)	145,388	(92,200)				
29	2023	(1,841,606)	(8,625,200)	(10,466,806)	(265,123)	151,170	(113,953)				
30											
31											
		Account No. 190.2			Account No. 255						
32	Year	State	Federal	Total	State	Federal	Total				
33	2019	471,422	2,376,172	2,847,594			-				
34	2020	437,047	2,456,986	2,894,033	91,871	(849,167)	(757,296)				
35	2021	425,274	2,402,934	2,828,208	64,840	3,659	68,499				
36	2022	364,636	2,145,859	2,510,495	189,716	248,182	437,898				
37	2023	318,737	2,019,754	2,338,491	213,275	404,535	617,810				

Supporting Schedules: C-6 Pg 2 & 3, C-7
 Recap Schedules: A-18, A-19, D-2

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.

Account No. 190.1 Deferred St Tax - NOL							Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2019					(142,005)	2019					340,667
2	2020	(142,005)	(28,330)		(11,995)	(182,330)	2020	340,667	219,903			560,570
3	2021	(182,330)	(28,330)			(210,660)	2021	560,570	364,387			924,957
4	2022	(210,660)	(27,535)	607		(237,588)	2022	924,957		(364,387)		560,570
5	2023	(237,588)	(27,535)			(265,123)	2023	560,570				560,570
Account No. 190.2020 St Deferred Tax Credits- Rate Case							Account No. 190.2021 Deferred Tax Credits- Maint Fee					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2019					(55,320)	2019					(30,442)
11	2020	(55,320)	(8,993)			(64,313)	2020	(30,442)	2,030			(28,412)
12	2021	(64,313)	2,309			(62,004)	2021	(28,412)	(11,887)			(40,299)
13	2022	(62,004)	9,856			(52,148)	2022	(40,299)	(14,082)			(54,381)
14	2023	(52,148)	9,644	(114)		(42,618)	2023	(54,381)	(3,578)	(186)		(58,145)
Account No. 190.2024 Deferred St Tax - Org							Account No. 190.2031 St Deferred Tax Credits- Depreciation					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2019					(77,148)	2019					(1,080,506)
20	2020	(77,148)	923			(76,225)	2020	(1,080,506)	(243,833)	(672)	5,019	(1,319,992)
21	2021	(76,225)	612			(75,613)	2021	(1,319,992)	(221,833)	(2,293)		(1,544,118)
22	2022	(75,613)	681			(74,932)	2022	(1,544,118)	(184,032)	(4,736)		(1,732,886)
23	2023	(74,932)	57			(74,875)	2023	(1,732,886)	(116,941)	8,221		(1,841,606)
Account No. 190.2026 St Bad Debt Expense							Account No. 190.2 Accum Def Income Tax - State					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
28	2019					5,905	2019					471,422
29	2020	5,905	7,310			13,215	2020	471,422	40,869	8,900	(84,144)	437,047
30	2021	13,215	(1,225)			11,990	2021	437,047	395	(2,104)	(10,064)	425,274
31	2022	11,990	(143)			11,847	2022	425,274	3,517	(3,969)	(60,186)	364,636
32	2023	11,847	(458)			11,389	2023	364,636	(21,572)	(7,074)	(17,253)	318,737
Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987							Account No. 255.0002 Net Deferred Income Tax - State					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
37	2019					-	2019					-
38	2020	-				-	2020	-	34,950		56,921	91,871
39	2021	-				-	2021	91,871	(27,031)			64,840
40	2022	-				-	2022	64,840	627,121		(502,245)	189,716
41	2023	-				-	2023	189,716	(478,686)		502,245	213,275

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.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000						
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2019					-	2019					1,157,150
2	2020	-				-	2020	1,157,150	703,347			1,860,497
3	2021	-				-	2021	1,860,497	(76,521)			1,783,976
4	2022	-				-	2022	1,783,976		76,521		1,860,497
5	2023	-				-	2023	1,860,497				1,860,497
6	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee						
7												
8	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
9	2019					(203,280)	2019					(106,567)
10	2020	(203,280)	(28,763)			(232,043)	2020	(106,567)	6,494			(100,073)
11	2021	(232,043)	8,333			(223,710)	2021	(100,073)	(42,892)			(142,965)
12	2022	(223,710)	35,561			(188,149)	2022	(142,965)	(50,809)			(193,774)
13	2023	(188,149)	34,797	(410)		(153,762)	2023	(193,774)	(12,911)	(670)		(207,355)
14												
15	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation						
16												
17	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
18	2019					(51,488)	2019					(8,862,103)
19	2020	(51,488)	2,951			(48,537)	2020	(8,862,103)	59,883	(2,149)	178,106	(8,626,263)
20	2021	(48,537)	2,207	(468)		(46,798)	2021	(8,626,263)	(80,746)	30,826		(8,676,183)
21	2022	(46,798)	(4,578)			(51,376)	2022	(8,676,183)	(64,665)	(17,085)		(8,757,933)
22	2023	(51,376)	205			(51,171)	2023	(8,757,933)	103,072	29,661		(8,625,200)
23												
24	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL						
25												
26	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
27	2019					19,796	2019					284,263
28	2020	19,796	23,381			43,177	2020	284,263	5,949		(156,428)	133,784
29	2021	43,177	(4,421)	(39,100)		(344)	2021	133,784	5,949			139,733
30	2022	(344)	(514)			(858)	2022	139,733	5,782	(127)		145,388
31	2023	(858)	(1,653)			(2,511)	2023	145,388	5,782			151,170
32												
33	Account No. 190.2 Accum Def Income Tax - Fed					Account No. 255.0001 Net Deferred Income Tax - Fed						
34												
35	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
36	2019					2,376,172	2019					-
37	2020	2,376,172	28,465	7,182	45,167	2,456,986	2020	-	(793,272)		(55,895)	(849,167)
38	2021	2,456,986	1,427	(19,166)	(36,313)	2,402,934	2021	(849,167)	852,826			3,659
39	2022	2,402,934	(43,445)	(14,321)	(199,309)	2,145,859	2022	3,659	244,523			248,182
40	2023	2,145,859	(38,329)	(25,526)	(62,250)	2,019,754	2023	248,182	156,353			404,535
41												

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023

Schedule: C-7
 Page 1 of 1
 Preparer: Deborah Swain

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.

1.5 % ITC								
Line No.	Year	Gross ITC	Acc. Amort. 12/31/2015	Net ITC 12/31/2019	2020	2021	2022	2023
1	2019	72,265	-	(72,265)	2,356	4,722	2,356	2,356
2					2,356	4,722	2,356	2,356
3			-	(72,265)	(69,909)	(65,187)	(62,831)	(60,475)
4								
5			Per Books	(72,265)	(69,909)	(65,187)	(62,831)	(60,475)
6								
7			Difference	-	-	-	-	-
8								
9								
10								
11								
12								
13								
14								
15								
16	2019							(72,265)
17	2020	(72,265)			2,356			(69,909)
18	2021	(69,909)			4,722			(65,187)
19	2022	(65,187)			2,356			(62,831)
20	2023	(62,831)			2,356	(1)		(60,475)
21								
22								
23	(1) Allocated:			Water	1,221			
24				Sewer	1,135			

Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023

Schedule: C-8
 Page 1 of 1
 Preparer: Deborah Swain

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) 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.	Description	Parent's Name: Corix Regulated Utilities (US) Inc.			
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt		%	%	%
2					
3	Short-Term Debt				
4					
5	Preferred Stock				
6					
7	Common Equity - Common Stock				
8	Retained Earnings - Parent Only				
9					
10	Deferred Income Tax				
11					
12	Other Paid in Capital				-
13					
14	Total	N/A	0.00% %		- %
15					
16					
17	Weighted Cost Parent Debt X 31.96% (or applicable consolidated tax rate)				
18	X Equity of Subsidiary (To C-1)				
19					
20					

NOTE: A Parent debt adjustment is not necessary. Corix Regulated Utilities (US) Inc. (parent company) imputes interest expense to each subsidiary company, including Sunshine Water Services Company, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedules C-3, line 8.

Supporting Schedules: None
 Recap Schedules: C-3

Company: Sunshine Water Services Company

Schedule: C-9

Docket No.:20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

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.

Line

No.

- 1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

Miscellaneous Tax Information

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule: C-10

Docket No.:20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

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

- | | | |
|---|---|------|
| 1 | What tax years are currently open with the Internal Revenue Service? | None |
| 2 | | |
| 3 | Is the treatment of customer deposits at issue with the IRS? | No |
| 4 | | |
| 5 | Is the treatment if contributions in aid of construction at issue with the IRS? | No |
| 6 | | |
| 7 | Is the treatment of unbilled revenues at issue with the IRS? | No |

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Test Year Ended: December 31, 2023
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1

Preparer: Deborah Swain

Explanation: Provide a schedule which calculates the requested cost of capital on a thirteen month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/23	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	67,478,252	36.51%	4.92%	1.796%
2	Long Term Debt - Variable	14,725,053	7.97%	7.51%	0.599%
3	Short Term Debt	3,993,823	2.16%	8.25%	0.178%
4	Preferred Stock	-	0.00%	0.00%	0.000%
5	Common Equity	87,447,369	47.32%	10.36%	4.902%
6	Customer Deposits	319,453	0.17%	2.00%	0.003%
7	Accum. Deferred ITC's	61,653	0.03%	0.00%	0.000%
8	Accumulated Deferred Income Tax	5,822,833	3.15%	0.00%	0.000%
9	Other Deferred Tax Liability - TCJA	4,969,273	2.69%	0.00%	0.000%
10					
11	Total	184,817,709	100.00%		7.478%
12					
13					

14 Notes:

- 15 1. Long term debt, short term debt, preferred stock, and common equity are actual for Sunshine Water Services Company's parent company,
- 16 Corix Regulated Utilities (US) Inc.
- 17 2. The cost rate of common equity is based on the leverage formula adopted in Order No. PSC-2024-0165-PAA-WS

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

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Test Year Ended: December 31, 2023
Interim [] Final [x]
Historical [x] Projected []

Schedule D-2
Page 1 of 2

Preparer: Deborah Swain

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

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)
		Balance 12/31/2022	Balance 12/31/2023	Thirteen Month Average	Pro Forma Adjustments ⁽¹⁾	Adjusted Thirteen Month Average	Reconciliation Adjustments		Pro Rata Percentage	Reconciled to Requested Rate Base
							Pro Rata Amount			
1	Long Term Debt ⁽²⁾	326,000,000	317,000,000	321,846,154		321,846,154	(254,367,902)		38.86%	67,478,252
2	Long Term Debt - variable ⁽²⁾	50,000,000	112,500,000	70,192,308		70,192,308	(55,467,254)		8.48%	14,725,053
3	Short Term Debt ⁽²⁾	20,000,000	36,000,000	19,076,923		19,076,923	(15,083,100)		2.30%	3,993,823
4	Preferred Stock ⁽²⁾	-	-	-		-	-		0.00%	-
5	Common Equity ⁽²⁾	386,062,903	430,384,384	417,085,969		417,085,969	(329,638,600)		50.36%	87,447,369
6	Customer Deposits	326,919	332,586	319,453		319,453	-	n/a		319,453
7	Accum. Deferred ITC's	62,831	60,475	61,653		61,653	-	n/a		61,653
8	Accumulated Deferred Income Taxes	5,817,332	5,782,441	5,833,302	(10,469)	5,822,833	-	n/a		5,822,833
9	Excess Deferred Tax Liability - TCJA	5,125,062	4,811,970	4,969,273		4,969,273	-	n/a		4,969,273
10										
11	Total	<u>793,395,047</u>	<u>906,871,857</u>	<u>839,385,035</u>	<u>(10,469)</u>	<u>839,374,566</u>	<u>(654,556,857)</u>		<u>100.00%</u>	<u>184,817,709</u>
12										

13 Notes:

- 14 (1) Accumulated Deferred Income Taxes associated with proforma plant additions.
15 (2) Long term debt, short term debt, preferred stock, and common equity are actual for Sunshine Water
16 Services Company's parent company, Corix Regulated Utilities (US) Inc.

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base (Final)
13-Month Average Balance

Florida Public Service Commission

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Schedule Year Ended: December 31, 2023
Test Year Ended: December 31, 2023
Interim [] Final [X]
Historic [X] Projected []

Schedule: D-2
Page 2 of 2

Preparer: Deborah Swain

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Class of Capital	Dec-22	Jan-23	Feb-23	Mar-23	April-23	May-23	June-23	July-23	Aug-23	Sept-23	Oct-23	Nov-23	Dec-23	13 Month Avg.	
1 Long-Term Debt	326,000,000	326,000,000	326,000,000	326,000,000	326,000,000	326,000,000	326,000,000	317,000,000	317,000,000	317,000,000	317,000,000	317,000,000	317,000,000	317,000,000	321,846,154
2 Long-Term Debt - variable	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	75,000,000	75,000,000	75,000,000	112,500,000	112,500,000	112,500,000	112,500,000	70,192,308
3 Short-Term Debt	20,000,000	-	10,000,000	10,000,000	22,000,000	12,000,000	15,000,000	35,000,000	40,000,000	8,000,000	14,000,000	26,000,000	36,000,000	19,076,923	
4 Preferred Stock															
5 Common Equity	386,062,903	410,320,512	411,188,021	411,570,409	412,560,204	414,683,178	416,922,315	420,341,390	423,868,102	426,127,912	428,289,219	429,799,045	430,384,384	417,085,969	
6 Customer Deposits	326,919	309,804	301,210	300,299	304,503	313,953	316,254	327,945	326,791	331,053	331,982	329,586	332,586	319,453	
7 Accum. Deferred ITC's	62,831	62,635	62,438	62,242	62,046	61,849	61,653	61,457	61,260	61,064	60,868	60,671	60,475	61,653	
8 Accum. Deferred Income Tax	5,817,332	5,805,282	5,811,798	5,818,520	5,825,600	5,832,361	5,842,530	5,848,892	5,855,276	5,857,692	5,864,509	5,870,697	5,782,441	5,833,302	
9 Other Def'd Tax Liability - TCJA	5,125,062	5,100,655	5,074,416	5,048,171	5,021,913	4,995,666	4,969,309	4,943,075	4,916,840	4,890,733	4,864,484	4,838,256	4,811,970	4,969,273	
10															
11 Total	793,395,047	797,598,889	808,437,884	808,799,641	821,774,266	813,887,008	819,112,061	858,522,760	867,028,270	837,268,455	882,911,063	896,398,256	906,871,857	839,385,035	
12															
13															
14															
15 Notes:															
16 1. Long term debt, short term debt, preferred stock, and common equity are actual for Sunshine Water Services Company's parent company, Corix Regulated Utilities (US) Inc.															

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

Preferred Stock Outstanding
Thirteen Month Average

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim Final
 Historical Projected

Preparer: Deborah Swain

Explanation: Provide data as specified on preferred stock on a thirteen 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	(1) Description, Coupon	(2) Issue	(3) Call Provision,	(4) Principal Amount	(5) Principal Amount	(6) Discount or Premium on Principal Amount	(7) Discount or Premium Associated with Column	(8) Issuing Expense Associated with	(9) Net Proceeds	(10) Rate (Contract Rate	(11) Dollar Dividend on	(12) Effective Cost
No.	Rate, Years of Life	Date	Special Restriction	Sold (Face Value)	Outstanding	Sold	(5)	Column (4)	(5)-(9)+(7)	on Face Value)	Face Value (11)x(5)	Rate (12)/(10)

1 Not applicable.

2

3

4 Note: Preferred stock is actual for Sunshine Water Services Company's parent company, Corix Regulated Utilities (US) Inc

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule D-4

Docket No.:20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Interim [] Final [x]

Preparer: Deborah Swain

Historical [x] Projected []

Explanation: Provide the following information on a thirteen 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.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/23	(5) Effective Cost Rate
1	TD Bank	1,574,308	Revolving Line of Credit -	19,076,923	8.25%
2			N/A		
3	Total	1,574,308		19,076,923	8.25%
4					
5					
6	Note: Short term debt is actual for Sunshine Water Services Company's parent company, Corix Regulated Utilities (US) Inc.				

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13-Month Average Balance

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Test Year Ended: December 31, 2023
Interim [] Final [x]
Historical [x] Projected []

Preparer: Deborah Swain

Explanation: Provide the specified date on long term debt issues on a thirteen month average basis for the test year. Arrange by type of issue (i.e., 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)
				Thirteen Month Average	Amount	Unamortized Discount	Unamortized Issuing	Annual Amortization of	Annual Amortization of	Interest Cost	Total	Effective
Line	Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Outstanding	or Premium Associated	Expense Associated	Discount or Premium on Principal	Issuing Expense on Principal	(Coupon Rate	Interest Cost	Cost Rate
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding 12/31/23	within One Year	with Column (4)	with Column (4)	Outstanding	Outstanding	x Column (4))	(8)+(9)+(10)	((11)/((4)-(6)-(7))
1	6.58%, \$9,000,000 due in annual i	6/1/2007-	180,000,000	121,846,154	9,000,000		532,324		42,434	8,017,477	8,059,911	6.64%
2	beginning in 2017 through 2035	5/31/2035										
3	4.37%, beginning in 2018 through	11/1/2018-	100,000,000	100,000,000			339,418		34,812	4,370,000	4,404,812	4.42%
4		10/1/2033										
5	3.15%, beginning in 2020 through	5/26/2020-	50,000,000	50,000,000			208,325		27,371	1,575,000	1,602,371	3.22%
6		5/26/2030										
7	3.35%, beginning in 2020 through	5/26/2020-	50,000,000	50,000,000			175,632		18,247	1,675,000	1,693,247	3.40%
8		5/26/2035										
9	Total		380,000,000	321,846,154	9,000,000		1,255,699	-	122,865	15,637,477	15,760,342	4.92%

12 Note: Long term debt is actual for Sunshine Water Services Company's parent company, Corix Regulated Utilities (US) Inc

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

Cost of Variable Rate Long Term Debt
13-Month Average Balance

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Test Year Ended: December 31, 2023
Interim [] Final [x]
Historical [x] Projected []

Preparer: Deborah Swain

Explanation: Provide the specified data on variable cost long term debt issues on a thirteen 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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line	Description, Coupon	Issue Date -	Principal Amount	Thirteen Month Average Principal Amount Outstanding 12/31/23	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)										
1	Term Credit Agreement	10/2023-	37,500,000	8,653,846			120,120		144,144	Alternate Base Rate	597,631	741,775	8.69%
2	- Variable Rate	10/24/2024											
3													
4	Term Credit Agreement	07/2022-	75,000,000	61,538,462			94,318		113,182	Alternate Base Rate	4,403,668	4,516,849	7.35%
5	- Variable Rate	10/24/2024											
6													
7													
8													
9	Total		112,500,000	70,192,308	0	0	214,438	0	257,326		5,001,299	5,258,625	7.51%

13 Note: Variable rate long term debt is actual for Sunshine Water Services Company's parent company, Corix Regulated Utilities (US) Inc

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Utility or Parent
 Historic or Projected

Schedule: D-7
 Page 1 of 1
 Preparer: Deborah Swain

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-22				326,919
2	Jan-23	326,919	22,735	39,850	309,804
3	Feb-23	309,804	20,918	29,512	301,210
4	Mar-23	301,210	22,515	23,427	300,299
5	Apr-23	300,299	26,601	22,397	304,503
6	May-23	304,503	36,077	26,626	313,953
7	Jun-23	313,953	23,245	20,944	316,254
8	Jul-23	316,254	38,727	27,036	327,945
9	Aug-23	327,945	26,249	27,403	326,791
10	Sep-23	326,791	31,598	27,336	331,053
11	Oct-23	331,053	30,306	29,377	331,982
12	Nov-23	331,982	20,825	23,221	329,586
13	Dec-23	329,586	30,209	27,209	332,586
14					
15				Thirteen Month Average	\$ 319,453

Recap Schedules: A-19, D-2

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim [] Final [x]
 Water [x] or Sewer []

Schedule E-1
 Page 1 of 2
 Preparer: Deborah Swain

Explanation: Provide a schedule of present and proposed rates. State Meter sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)
		Present Rates 6.2.2024	Proposed Rates ⁽¹⁾
1	Residential		
2	5/8"	\$13.57	\$16.63
3	3/4"	\$20.24	\$24.80
4	1"	\$33.93	\$41.59
5	1-1/2"	\$67.85	\$83.17
6	2"	\$108.56	\$133.06
7	3"	\$217.12	\$266.14
8	4"	\$339.25	\$415.84
9	6"	\$678.50	\$831.67
10	8"	\$1,085.60	\$1,330.68
11	10"	\$1,967.65	\$2,411.84
12			
13	Gallonage Charge per 1,000 Gallons		
14	0 - 4,000 gallons	\$1.90	\$2.33
15	4,001-12,000 gallons	\$2.84	\$3.49
16	Over 12,000 gallons	\$4.76	\$5.84
17			
18	General Service/Bulk Service		
19	5/8"	\$13.57	\$16.63
20	3/4"	\$20.24	\$24.80
21	1"	\$33.93	\$41.59
22	1-1/2"	\$67.85	\$83.17
23	2"	\$108.56	\$133.06
24	3"	\$217.12	\$266.14
25	4"	\$339.25	\$415.84
26	6"	\$678.50	\$831.67
27	8"	\$1,085.60	\$1,330.68
28	10"	\$1,967.65	\$2,411.84
29			
30	Gallonage Charge per 1,000 Gallons	\$3.23	\$3.96
31			
32	Private Fire Protection		
33	1-1/2"	\$67.85	\$83.17
34	2"	\$108.56	\$133.06
35	3"	\$217.12	\$266.14
36	4"	\$339.25	\$415.84
37	6"	\$678.50	\$831.67
38	8"	\$1,085.60	\$1,330.68
39	10"	\$1,967.65	\$2,411.84

Note: (1) Proposed Rates to generate requested revenues, limited to a 19.9% increase in water revenues over present rate (annualized) revenues

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim [] Final [x]
 Water [] or Sewer [X]

Schedule E-1
 Page 2 of 2
 Preparer: Deborah Swain

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)
		Present Rates 6.2.2024	Proposed Rates
1	<u>Residential</u>		
2	All Meter Sizes	\$34.99	\$40.61
3			
4	Residential (8,000 gallon Maximum)	\$5.59	\$6.49
5			
6	All Meter Sizes (Mid County-Tierra Verde)	\$70.01	\$81.26
7			
8	Residential (16,000 gallon Maximum)	\$5.59	\$6.49
9			
10	<u>Residential Reuse</u>		
11	All Meter Sizes	\$10.21	\$11.85
12			
13	Gallage Charge per 1,000 Gallons	\$1.92	\$2.23
14			
15	<u>General Service</u>		
16	5/8"	\$34.99	\$40.61
17	3/4"	\$52.49	\$60.92
18	1"	\$87.48	\$101.53
19	1-1/2"	\$174.95	\$203.05
20	2"	\$279.92	\$324.88
21	3"	\$559.84	\$649.76
22	4"	\$874.75	\$1,015.26
23	6"	\$1,749.50	\$2,030.51
24	8"	\$2,799.20	\$3,248.82
25	10"	\$5,073.55	\$5,888.49
26			
27	Gallage Charge per 1,000 Gallons	\$6.70	\$7.78
28			
29	<u>Bulk Service (DeeAnn Estates)</u>		
30	All Meter Sizes (58 ERCs)	\$2,029.42	\$2,355.39
31			
32	Gallage Charge per 1,000 Gallons	\$5.59	\$6.49
33			
34	<u>Flat Rate</u>		
35	All Meter Sizes	\$62.95	\$73.06
36	All Meter Sizes (Mid County - Tierra Verde)	\$125.91	\$146.13
37	Cross Creek HOA (905 ERCs)	\$55,856.60	\$64,828.53
38			
39	<u>General Service/ Bulk Service (Mid County and Tierra Verde)</u>		
40	5/8"	\$69.98	\$81.22
41	3/4"	\$104.98	\$121.84
42	1"	\$174.96	\$203.06
43	1-1/2"	\$349.90	\$406.10
44	2"	\$559.84	\$649.76
45	3"	\$1,119.68	\$1,299.53
46	4"	\$1,749.50	\$2,030.51
47	6"	\$3,499.00	\$4,061.02
48	8"	\$5,598.40	\$6,497.64
49	10"	\$10,147.10	\$11,776.97
50			
51	Gallage Charge per 1,000 Gallons	\$6.70	\$7.78

Company: Sunshine Water Services Company

Docket No.:20240068-WS

Preparer: Deborah Swain

Test Year Ended: December 31, 2023

Interim [] Final [x]

Water [x] Sewer []

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
		Total Bills Jan - Dec 2023	Total Billable Gallons (in 000's) Jan - Dec 2023	Present Rates Effective 6.2.2024	Annualized Revenues Jan - Dec 2023	
1	Residential - Base Charge					
2	5/8"		356,854		\$13.57	\$4,842,509
3	3/4"		0		\$20.24	\$0
4	1"		47,107		\$33.93	\$1,598,341
5	1-1/2"		229		\$67.85	\$15,538
6	2"		12		\$108.56	\$1,303
7	8"		48		\$1,085.60	\$52,109
8	Total Residential Service Base Charge		<u>404,250</u>			<u>\$6,509,798</u>
9	Consumption Charge (per 1,000 Gallons)					
10	0 - 4,000 gallons			1,287,231	\$1.90	\$2,445,739
11	4,001-12,000 gallons			1,289,715	\$2.84	\$3,662,791
12	Over 12,000 gallons			<u>1,449,078</u>	<u>\$4.76</u>	<u>\$6,897,611</u>
13	Total Residential Service Consumption			<u>4,026,024</u>		<u>\$13,006,141</u>
14	Total Residential Service		<u>404,250</u>	<u>4,026,024</u>		<u>\$19,515,939</u>
15	Average Residential Bill					<u>\$48.28</u>
16						
17	General Service - Base Charge					
18	5/8"		4,308		\$13.57	\$58,460
19	3/4"		0		\$20.24	\$0
20	1"		3,587		\$33.93	\$121,707
21	1-1/2"		1,805		\$67.85	\$122,469
22	2"		2,257		\$108.56	\$245,020
23	3"		384		\$217.12	\$83,374
24	4"		241		\$339.25	\$81,759
25	6"		49		\$678.50	\$33,247
26	8"		85		\$1,085.60	\$92,276
27	10"		20		\$1,967.65	\$39,353
28	Total General Service Base Facility Charges		<u>12,736</u>			<u>\$877,664</u>
29						
30	Consumption Charge (per 1,000 Gallons)					
31	General Service			687,063	\$3.23	\$2,219,213
32	Total General Service Consumption			<u>687,063</u>		<u>\$2,219,213</u>
33	Total General Service		<u>12,736</u>	<u>687,063</u>		<u>\$3,096,878</u>
34	Average General Service Bill					<u>\$243.16</u>
35						
36	Private Fire Protection					
37	1-1/2"		2		\$67.85	\$136
38	2"		14		\$108.56	\$1,520
39	4"		24		\$339.25	\$8,142
40	6"		32		\$678.50	\$21,712
41	8"		5		\$1,085.60	\$5,428
42	10"		0		\$1,967.65	\$0
43	Total General Service Base Facility Charges		<u>77</u>			<u>\$36,938</u>
44						
45	Total Private Fire Protection		<u>77</u>			<u>\$36,938</u>
46	Average Private Fire Protection Bill					<u>\$479.71</u>
47						
48	Totals					\$22,649,755
49	Other Miscellaneous Revenues					\$270,764
50	Total Annualized Revenue					<u>\$22,920,518</u>
51						
52	Total Per Books					22,532,175
53	Adjustment to remove accrued revenues per B-3, B-4					715,273
54	Adjustment to remove rate case expense surcharge					(2)
55	Total Adjusted Books					<u>21,816,905</u>
56						
57	Difference: Annualized Revenues Increase Adjustment					<u>\$1,103,614</u>
58	Percentage					<u>4.90%</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule E-2

Docket No.:20240068-WS

Page 2 of 8

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Interim [] Final [x]

Water [x] Sewer []

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
		Total Bills Jan - Dec 2023	Total Billable Gallons (in 000's) with Repression Adj Jan - Dec 2023	Proposed Rates to Generate 19.9% Revenue Increase	Revenues Generated with Proposed Rates	
1	Residential - Base Charge					
2	5/8"	356,854		\$16.63	\$5,934,482	
3	3/4"	0		\$24.80	\$0	
4	1"	47,107		\$41.59	\$1,959,180	
5	1-1/2"	229		\$83.17	\$19,046	
6	2"	12		\$133.06	\$1,597	
7	8"	48		\$266.14	\$12,775	
8	Total Residential Service Base Charge	<u>404,250</u>			<u>\$7,927,080</u>	
9	Consumption Charge (per 1,000 Gallons)					
10	0 - 4,000 gallons		1,287,231	\$2.33	\$2,999,248	
11	4,001-12,000 gallons		1,238,384	\$3.49	\$4,321,961	
12	Over 12,000 gallons		1,391,405	\$5.84	\$8,125,803	
13	Total Residential Service Consumption		<u>3,917,020</u>		<u>\$15,447,013</u>	
14	Total Residential Service	<u>404,250</u>	<u>3,917,020</u>		<u>\$23,374,093</u>	
15	Average Residential Bill				<u>\$57.82</u>	
16						
17	General Service - Base Charge					
18	5/8"	4,308		\$16.63	\$71,642	
19	3/4"	0		\$24.80	\$0	
20	1"	3,587		\$41.59	\$149,183	
21	1-1/2"	1,805		\$83.17	\$150,122	
22	2"	2,257		\$133.06	\$300,316	
23	3"	384		\$266.14	\$102,198	
24	4"	241		\$415.84	\$100,217	
25	6"	49		\$831.67	\$40,752	
26	8"	85		\$1,330.68	\$113,108	
27	10"	20		\$2,411.84	\$48,237	
28	Total General Service Base Facility Charges	<u>12,736</u>			<u>\$1,075,775</u>	
29						
30	Consumption Charge (per 1,000 Gallons)					
31	General Service		687,063	\$3.96	\$2,720,769	
32	Total General Service Consumption		<u>687,063</u>		<u>\$2,720,769</u>	
33	Total General Service	<u>12,736</u>	<u>687,063</u>		<u>\$3,796,545</u>	
34	Average General Service Bill				<u>\$298.10</u>	
35						
36	Private Fire Protection					
37	1-1/2"	2		\$83.17	\$166	
38	2"	14		\$133.06	\$1,863	
39	4"	24		\$415.84	\$9,980	
40	6"	32		\$831.67	\$26,613	
41	8"	5		\$1,330.68	\$6,653	
42	10"	0		\$2,411.84	\$0	
43	Total General Service Base Facility Charges	<u>77</u>			<u>\$45,276</u>	
44						
45	Total Private Fire Protection	<u>77</u>			<u>\$45,276</u>	
46	Average Private Fire Protection Bill				<u>\$588.00</u>	
47						
48	Totals				\$27,215,913	
49	Other Miscellaneous Revenues				\$270,764	
50	Total Proforma Revenue				<u>\$27,486,677</u>	
51						
52	Total Requested Revenues				<u>\$27,481,702</u>	
53						
54						
55						
56						
57	Difference: Due to Rounding				<u>\$4,976</u>	
58	Percentage				<u>0.02%</u>	

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Sunshine Water Services Company

Docket No.:20240068-WS

Page 3 of 8

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Interim [] Final [x]

Water [] Sewer [x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

	(1)	(2)	(3)
Line No.	Class/Meter Size	Revenues at Present Rates Based on Rates Eff. 6.2.2024	Revenues at Proposed Rates
1			
2	Total Residential Service	<u>\$21,407,927</u>	<u>\$24,849,512</u>
3			
4			
5	Total Reuse Residential Service	<u>\$393,638</u>	<u>\$457,103</u>
6			
7			
8	Total General Service	<u>\$7,552,200</u>	<u>\$8,767,864</u>
9			
10			
11	Totals	\$29,353,765	\$34,074,479
12	Other Miscellaneous Revenues	\$251,744	\$251,744
13	Total Revenue (Annualized / Proforma)	<u>\$29,605,510</u>	<u>\$34,326,224</u>
14			
15	Total Per Books	28,276,590	
16	Adjustment to remove accrued revenues per B-3, B-4	79,153	
17	Adjustment to remove AFPI	38,529	
18	Adjustment to remove Guaranteed Rev	8,903	
19	Adjustment to remove Surcharge		
20	Total Adjusted Books / Requested Revenues	<u>\$28,150,004</u>	<u>\$34,320,438</u>
21			
22	Difference: Annualized Revenues Adjustment	<u>\$1,455,506</u>	
23	Percentage	<u>5.17%</u>	
24			
25	Difference: Due to Rounding		<u>\$5,786</u>
26	Percentage		<u>0.02%</u>

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Total Bills	Total Billable Gallons (in 000's)	Present Rates Effective	Revenues at Present Rates	Revenues at Proposed Rates	Revenues at Proposed Rates	
1	Residential - Base Charge							
2	Flat Rate		25,650		\$62.95	\$1,614,636	\$73.06	\$1,873,952
3	5/8"		243,578		\$34.99	\$8,522,794	\$40.61	\$9,891,703
4	3/4"		577		\$34.99	\$20,189	\$40.61	\$23,432
5	1"		27,034		\$34.99	\$945,920	\$40.61	\$1,097,851
6	Total Residential Service Base Charge		<u>296,839</u>			<u>\$11,103,539</u>		<u>\$12,886,938</u>
7	Consumption Charge (per 1,000 Gallons)							
8	Residential Service			1,320,211	\$5.59	\$7,379,979	\$6.49	\$8,568,169
9	Total Residential Service Consumption			<u>1,320,211</u>		<u>\$7,379,979</u>		<u>\$8,568,169</u>
10	Total Residential Service		<u>296,839</u>	<u>1,320,211</u>		<u>\$18,483,519</u>		<u>\$21,455,107</u>
11	Average Residential Bill					<u>\$62.27</u>		<u>\$72.28</u>
12								
13	Residential - Reuse							
14	5/8"		10,706		\$10.21	\$109,308	\$11.85	\$126,866
15	1"		12		\$10.21	\$123	\$11.85	\$142
16	1-1/2"		0		\$10.21	\$0	\$11.85	\$0
17	2"		11		\$10.21	\$112	\$11.85	\$130
18	Total Residential Reuse Service Base Charge		<u>10,729</u>			<u>\$109,543</u>		<u>\$127,139</u>
19	Consumption Charge (per 1,000 Gallons)							
20	Residential Reuse Service			147,966	\$1.92	\$284,095	\$2.23	\$329,964
21	Total Residential Reuse Service Consumption			<u>147,966</u>		<u>\$284,095</u>		<u>\$329,964</u>
22	Total Reuse Residential Service		<u>10,729</u>	<u>147,966</u>		<u>\$393,638</u>		<u>\$457,103</u>
23	Average Residential Reuse Bill					<u>\$36.69</u>		<u>\$42.60</u>
24								
25								
26	General Service - Base Charge							
27	Flat Rate		6,561		\$62.95	\$413,015	\$73.06	\$479,347
28	5/8"		2,645		\$34.99	\$92,549	\$40.61	\$107,413
29	3/4"		24		\$52.49	\$1,260	\$60.92	\$1,462
30	1"		1,446		\$87.48	\$126,496	\$101.53	\$146,812
31	1-1/2"		1,720		\$174.95	\$300,914	\$203.05	\$349,246
32	2"		1,834		\$279.92	\$513,373	\$324.88	\$595,830
33	3"		377		\$559.84	\$211,060	\$649.76	\$244,960
34	4"		216		\$874.75	\$188,946	\$1,015.26	\$219,296
35	6"		48		\$1,749.50	\$83,976	\$2,030.51	\$97,464
36	8"		61		\$2,799.20	\$170,751	\$3,248.82	\$198,178
37	10"		20		\$5,073.55	\$101,471	\$5,888.49	\$117,770
38	Total General Service Base Facility Charges		<u>14,952</u>			<u>\$2,203,811</u>		<u>\$2,557,778</u>
39								
40	Consumption Charge (per 1,000 Gallons)							
41	General Service			443,166	\$6.70	\$2,969,212	\$7.78	\$3,447,831
42	Total General Service Consumption			<u>443,166</u>		<u>\$2,969,212</u>		<u>\$3,447,831</u>
43	Total General Service		<u>14,952</u>	<u>443,166</u>		<u>\$5,173,023</u>		<u>\$6,005,610</u>
44	Average General Service Bill					<u>\$345.98</u>		<u>\$401.66</u>
45								
46								
47	Test Year/ Annualized / Proposed Revenues					<u>\$24,050,179</u>		<u>\$27,917,820</u>
48								
49	Total Per Books					\$23,854,082		
50	Difference: Annualized Revenue Adjustment					\$196,097		

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Jan - Dec 2023	Total Bills	Total Billable Gallons (in Jan - Dec 2023	Present Rates Effective	Revenues at Present Rates	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge							
2	Flat Rate		5,879		\$125.91	\$740,225	\$146.13	\$859,098
3	5/8"		0		\$70.01	\$0	\$81.26	\$0
4	3/4"		0		\$70.01	\$0	\$81.26	\$0
5	1"		0		\$70.01	\$0	\$81.26	\$0
6	Total Residential Service Base Charge		<u>5,879</u>			<u>\$740,225</u>		<u>\$859,098</u>
7	Consumption Charge (per 1,000 Gallons)							
8	Residential Service			0	\$5.59	\$0	\$6.49	\$0
9	Total Residential Service Consumption			<u>0</u>		<u>\$0</u>		<u>\$0</u>
10	Total Residential Service		<u>5,879</u>	<u>0</u>		<u>\$740,225</u>		<u>\$859,098</u>
11	Average Residential Bill					<u>\$125.91</u>		<u>\$146.13</u>
12								
13	General Service - Base Charge							
14	Flat Rate		0		\$125.91	\$0	\$146.13	\$0
15	5/8"		70		\$69.98	\$4,899	\$81.22	\$5,685
16	3/4"		0		\$104.98	\$0	\$121.84	\$0
17	1"		136		\$174.96	\$23,795	\$203.06	\$27,616
18	1-1/2"		171		\$349.90	\$59,833	\$406.10	\$69,443
19	2"		218		\$559.84	\$122,045	\$649.76	\$141,648
20	3"		0		\$1,119.68	\$0	\$1,299.53	\$0
21	4"		12		\$1,749.50	\$20,994	\$2,030.51	\$24,366
22	6"		12		\$3,499.00	\$41,988	\$4,061.02	\$48,732
23	8"		5		\$5,598.40	\$27,992	\$6,497.64	\$32,488
24	10"		0		\$10,147.10	\$0	\$11,776.97	\$0
25	Total General Service Base Facility Charges		<u>624</u>			<u>\$301,545</u>		<u>\$349,979</u>
26								
27	Consumption Charge (per 1,000 Gallons)							
28	General Service			69,319	\$6.70	\$464,437	\$7.78	\$539,302
29	Total General Service Consumption			<u>69,319</u>		<u>\$464,437</u>		<u>\$539,302</u>
30	Total General Service		<u>624</u>	<u>69,319</u>		<u>\$765,982</u>		<u>\$889,281</u>
31	Average General Service Bill					<u>\$1,227.54</u>		<u>\$1,425.13</u>
32								
33						\$0		\$0
34	Test Year Annualized / Proposed Revenues					<u>\$1,506,207</u>		<u>\$1,748,379</u>
35								
36	Total Per Books					\$1,499,621		
37	Difference: Annualized Revenue Adjustment					\$6,586		

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Total Bills	Total Billable Gallons (in	Present Rates Effective	Revenues at Present Rates	Revenues at Proposed Rates	Revenues at Proposed Rates	
		Jan - Dec 2023	Jan - Dec 2023	6.2.2024	Present Rates	Proposed Rates	Proposed Rates	Proposed Rates
1	Residential - Base Charge							
2	Flat Rate	0		\$125.91	\$0	\$146.13	\$0	
3	5/8"	12,510		\$70.01	\$875,825	\$81.26	\$1,016,563	
4	3/4"	0		\$70.01	\$0	\$81.26	\$0	
5	1"	0		\$70.01	\$0	\$81.26	\$0	
6	Total Residential Service Base Charge	<u>12,510</u>			<u>\$875,825</u>		<u>\$1,016,563</u>	
7	Consumption Charge (per 1,000 Gallons)							
8	Residential Service		107,795	\$5.59	\$602,574	\$6.49	\$699,590	
9	Total Residential Service Consumption		<u>107,795</u>		<u>\$602,574</u>		<u>\$699,590</u>	
10	Total Residential Service	<u>12,510</u>	<u>107,795</u>		<u>\$1,478,399</u>		<u>\$1,716,152</u>	
11	Average Residential Bill				<u>\$118.18</u>		<u>\$137.18</u>	
12								
13								
14	General Service - Base Charge							
15	Flat Rate	0		\$125.91	\$0.00	\$146.13	\$0.00	
16	5/8"	312		\$69.98	\$21,834	\$81.22	\$25,341	
17	3/4"	0		\$104.98	\$0	\$121.84	\$0	
18	1"	404		\$174.96	\$70,684	\$203.06	\$82,036	
19	1-1/2"	227		\$349.90	\$79,427	\$406.10	\$92,185	
20	2"	207		\$559.84	\$115,887	\$649.76	\$134,500	
21	3"	0		\$1,119.68	\$0	\$1,299.53	\$0	
22	4"	0		\$1,749.50	\$0	\$2,030.51	\$0	
23	6"	35		\$3,499.00	\$122,465	\$4,061.02	\$142,136	
24	8"	7		\$5,598.40	\$39,189	\$6,497.64	\$45,483	
25	10"	0		\$10,147.10	\$0	\$11,776.97	\$0	
26	Total General Service Base Facility Charges	<u>1,192</u>			<u>\$449,486</u>		<u>\$521,681</u>	
27								
28	Consumption Charge (per 1,000 Gallons)							
29	General Service		173,688	\$6.70	\$1,163,710	\$7.78	\$1,351,293	
30	Total General Service Consumption		<u>173,688</u>		<u>\$1,163,710</u>		<u>\$1,351,293</u>	
31	Total General Service	<u>1,192</u>	<u>173,688</u>		<u>\$1,613,195</u>		<u>\$1,872,974</u>	
32	Average General Service Bill				<u>\$1,353.35</u>		<u>\$1,571.29</u>	
33								
34								
35	Test Year Annualized / Proposed Revenues				<u>\$3,091,594</u>		<u>\$3,589,126</u>	
36								
37	Total Per Books				\$2,261,400			
38	Difference: Annualized Revenue Adjustment				\$830,194			

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sunshine Water Services Company - Cross Creek
 Docket No.:20240068-WS
 Test Year Ended: Test Year Ended: December 31, 2023
 Interim [] Final [x]
 Water [] Sewer [x]

Florida Public Service Commission
 Schedule E-2
 Page 7 of 8
 Preparer: Deborah Swain

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Jan - Dec 2023	Total Bills	Total Billable Gallons (in Jan - Dec 2023	Present Rates Effective	Revenues at Present Rates	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge							
2	Flat Rate	12			\$55,856.60	\$670,279	\$64,828.53	\$777,942
3	5/8"	0			\$34.99	\$0	\$40.61	\$0
4	3/4"	0			\$34.99	\$0	\$40.61	\$0
5	1"	0			\$34.99	\$0	\$40.61	\$0
6	Total Residential Service Base Charge	<u>12</u>				<u>\$670,279</u>		<u>\$777,942</u>
7	Consumption Charge (per 1,000 Gallons)							
8	Residential Service			0	\$5.59	\$0	\$6.49	\$0
9	Total Residential Service Consumption			<u>0</u>		<u>\$0</u>		<u>\$0</u>
10	Total Residential Service	<u>12</u>		<u>0</u>		<u>\$670,279</u>		<u>\$777,942</u>
11	Average Residential Bill					<u>\$55,856.60</u>		<u>\$64,828.53</u>
12								
13								
14	Test Year Annualized / Proposed Revenues					<u>\$670,279</u>		<u>\$777,942</u>
15								
16	Total Per Books					\$510,511		
17	Difference: Annualized Revenue Adjustment					\$159,768		

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sunshine Water Services Company - DeeAnn Estates HOA
 Docket No.:20240068-WS
 Test Year Ended: Test Year Ended: December 31, 2023
 Interim [] Final [x]
 Water [] Sewer [x]

Florida Public Service Commission
 Schedule E-2
 Page 8 of 8
 Preparer: Deborah Swain

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Jan - Dec 2023	Total Bills	Total Billable Gallons (in Jan - Dec 2023)	Present Rates Effective	Revenues at Present Rates	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge							
2	Bulk Service	12			\$2,029.42	\$24,353	\$2,355.39	\$28,265
3	5/8"	0			\$34.99	\$0	\$40.61	\$0
4	3/4"	0			\$34.99	\$0	\$40.61	\$0
5	1"	0			\$34.99	\$0	\$40.61	\$0
6	Total Residential Service Base Charge	<u>12</u>				<u>\$24,353</u>		<u>\$28,265</u>
7	Consumption Charge (per 1,000 Gallons)							
8	Residential Service			1,995	\$5.59	\$11,152	\$6.49	\$12,948
9	Total Residential Service Consumption			<u>1,995</u>		<u>\$11,152</u>		<u>\$12,948</u>
10	Total Residential Service	<u>12</u>		<u>1,995</u>		<u>\$35,505</u>		<u>\$41,212</u>
11	Average Residential Bill					<u>\$2,959</u>		<u>\$3,434.35</u>
12								
13						\$0.00		\$0.00
14	Test Year Annualized / Proposed Revenues					<u>\$35,505</u>		<u>\$41,212</u>
15								
16	Total Per Books					\$24,390		
17	Difference: Annualized Revenue Adjustment					\$11,115		

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Water [x] or Sewer [x]

Schedule E-3
 Page 1 of 5
 Preparer: Deborah Swain

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	33,333	0	1,044	1	0	34,378
2	February	33,555	0	975	1	0	34,531
3	March	33,797	0	1,102	0	0	34,899
4	April	33,512	0	1,030	0	0	34,542
5	May	33,721	0	1,071	0	0	34,792
6	June	33,760	0	1,150	0	0	34,910
7	July	33,680	0	979	0	0	34,659
8	August	33,871	0	1,158	0	0	35,029
9	September	33,708	0	1,060	0	0	34,768
10	October	33,889	0	1,031	0	0	34,920
11	November	33,804	0	1,091	0	0	34,895
12	December	33,620	0	1,045	75	0	34,740
13							
14	Total	404,250	0	12,736	77	0	417,063

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other Reuse	(7) Total
1	January	22,289	2,590	669	0	862	26,410
2	February	22,615	2,481	693	0	868	26,657
3	March	22,667	2,590	744	0	887	26,888
4	April	22,465	1,181	597	0	879	25,122
5	May	22,585	3,999	764	0	891	28,239
6	June	22,608	2,584	755	0	896	26,843
7	July	22,622	2,768	663	0	896	26,949
8	August	22,719	3,009	736	0	978	27,442
9	September	22,601	2,711	692	0	894	26,898
10	October	22,762	2,834	696	0	897	27,189
11	November	22,674	2,727	705	0	890	26,996
12	December	22,582	2,737	677	0	891	26,887
13							
14	Total	271,189	32,211	8,391	0	10,729	322,520

Company: Sunshine Water Services Company - Mid County
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Water [] or Sewer [x]

Schedule E-3
 Page 2 of 5
 Preparer: Deborah Swain

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January						
2	February						
3	March						
4	April						
5	May						
6	June						
7	July						
8	August						
9	September						
10	October						
11	November						
12	December						
13							
14	Total						

N/A WASTEWATER ONLY

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other- Reuse	(7) Total
1	January	1,368	0	146	0	0	1,514
2	February	734	0	58	0	0	792
3	March	1,343	0	140	0	0	1,483
4	April	742	0	61	0	0	803
5	May	1,346	0	141	0	0	1,487
6	June	749	0	60	0	0	809
7	July	1,342	0	136	0	0	1,478
8	August	710	0	51	0	0	761
9	September	1,383	0	147	0	0	1,530
10	October	721	0	58	0	0	779
11	November	1,202	0	131	0	0	1,333
12	December	870	0	63	0	0	933
13							
14	Total	12,510	0	1,192	0	0	13,702

Company: Sunshine Water Services Company - Tierra Verde
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Water [] or Sewer [x]

Schedule E-3
 Page 3 of 5
 Preparer: Deborah Swain

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January						
2	February				N/A WASTEWATER ONLY		
3	March						
4	April						
5	May						
6	June						
7	July						
8	August						
9	September						
10	October						
11	November						
12	December						
13							
14	Total						

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other- Reuse	(7) Total
1	January	0	15	4	0	0	19
2	February	0	967	102	0	0	1,069
3	March	0	8	-	0	0	8
4	April	0	973	101	0	0	1,074
5	May	0	9	2	0	0	11
6	June	0	972	102	0	0	1,074
7	July	0	12	2	0	0	14
8	August	0	931	95	0	0	1,026
9	September	0	44	7	0	0	51
10	October	0	973	104	0	0	1,077
11	November	0	8	2	0	0	10
12	December	0	967	103	0	0	1,070
13							
14	Total	0	5,879	624	0	0	6,503

Company: Sunshine Water Services Company - Cross Creek
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Water [] or Sewer [x]

Schedule E-3
 Page 4 of 5
 Preparer: Deborah Swain

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January						
2	February				N/A WASTEWATER ONLY		
3	March						
4	April						
5	May						
6	June						
7	July						
8	August						
9	September						
10	October						
11	November						
12	December						
13							
14	Total						

WASTEWATER

Line No.	(1) Month/ Year	(2) Cross Creek	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other- Reuse	(7) Total
1	January	1	0	0	0	0	1
2	February	1	0	0	0	0	1
3	March	1	0	0	0	0	1
4	April	1	0	0	0	0	1
5	May	1	0	0	0	0	1
6	June	1	0	0	0	0	1
7	July	1	0	0	0	0	1
8	August	1	0	0	0	0	1
9	September	1	0	0	0	0	1
10	October	1	0	0	0	0	1
11	November	1	0	0	0	0	1
12	December	1	0	0	0	0	1
13							
14	Total	12	0	0	0	0	12

Company: Sunshine Water Services Company - DeeAnn Estates HOA
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Water [] or Sewer [x]

Schedule E-3
 Page 5 of 5
 Preparer: Deborah Swain

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January						
2	February				N/A WASTEWATER ONLY		
3	March						
4	April						
5	May						
6	June						
7	July						
8	August						
9	September						
10	October						
11	November						
12	December						
13							
14	Total						

WASTEWATER

Line No.	(1) Month/ Year	(2) DeeAnn Estates HOA	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other- Reuse	(7) Total
1	January	1	0	0	0	0	1
2	February	1	0	0	0	0	1
3	March	1	0	0	0	0	1
4	April	1	0	0	0	0	1
5	May	1	0	0	0	0	1
6	June	1	0	0	0	0	1
7	July	1	0	0	0	0	1
8	August	1	0	0	0	0	1
9	September	1	0	0	0	0	1
10	October	1	0	0	0	0	1
11	November	1	0	0	0	0	1
12	December	1	0	0	0	0	1
13							
14	Total	12	0	0	0	0	12

Miscellaneous Service Charges - Water
 Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer []

Preparer: Deborah Swain

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) Present		(3) Proposed - N/A	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Water</u>				
2	Initial Connection Fee	\$ 40.06	\$ 49.62		
3					
4	Normal Reconnection Fee	\$ 40.06	\$ 49.62		
5					
6	Violation Reconnection Fee	\$ 40.06	\$ 49.62		
7					
8	Premises Visit Fee	\$ 40.06	\$ 49.62		
9					
10	Late Payment Charge		\$ 7.12		
11					
12	NSF				

NO CHANGE REQUESTED

*Pursuant Section 68.065 F.S.

Miscellaneous Service Charges - Wastewater
 Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []
 Water [] or Sewer [x]

Preparer: Deborah Swain

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) Present		(3) Proposed - N/A	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Wastewater</u>				
2	Initial Connection Fee	\$ 40.06	\$ 49.62		
3					
4	Normal Reconnection Fee	\$ 40.06	\$ 49.62		
5					
6	Violation Reconnection Fee	Actual Cost	Actual Cost		
7					
8	Premises Visit Fee	\$ 40.06	\$ 49.62		
9					
10	Late Payment Charge		\$ 7.12		
11					
12	NSF				
13					
14	*Pursuant Section 68.065 F.S.				

NO CHANGE REQUESTED

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer []

Schedule E-5
 Page 1 of 2

Preparer: Deborah Swain

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Other Charges	(5) Total
1	\$ 93,469	\$ 13,992	\$ -	\$ 163,303	\$ 270,764
2					
3	Other Charges as follows:				
4				\$ -	
5				\$ 7,003	
6				\$ 140,056	
7				\$ 16,243	
8				<u>\$ 163,303</u>	

Company: Sunshine Water Services Company

Schedule E-5

Docket No.:20240068-WS

Page 2 of 2

Test Year Ended: December 31, 2023

Interim [] Final [x]

Preparer: Deborah Swain

Historical [x] Projected []

Water [] or Sewer [x]

wain

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Other Charges	(5) Total
1	\$ 86,903	\$ 13,010	\$ -	\$ 151,832	\$ 251,744
2					
3	Other Charges as follows:				
4	Connection Meter Fee			\$ -	
5	NSF Check Charge			\$ 6,512	
6	Late Payment Charges			\$ 130,218	
7	Other Miscellaneous Fees			\$ 15,102	
8	Total			<u>\$ 151,832</u>	

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Schedule E-6
 Page 1 of 3

Preparer: Deborah Swain

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) Make	(3) Model	(4) Location	(5) Quantity
1	4.50	Mueller	Super Centurion	Amber Hill	2
2	5.25	American Darling	B84B	Amber Hill	41
3	5.25	American Darling	B84B-5	Amber Hill	28
4	5.25	Mueller	Spr Cntrn FM250WP	Amber Hill	7
5	4.50	Mueller	Super Centurion	Clermont I & II	3
6	5.25	American Darling	B84B	Clermont I & II	5
7	5.25	American Darling	B84B-5	Clermont I & II	7
8	5.25	American Darling	B85B-5	Clermont I & II	1
9	5.25	Kennedy	K-10	Clermont I & II	4
10	5.25	M&H Valve / Dresser	454310	Clermont I & II	1
11	5.25	Mueller	Spr Cntrn FM250WP	Clermont I & II	2
12	5.25	Mueller	Super Centurion	Clermont I & II	2
13	5.25	US Pipe	Metropolitan	Clermont I & II	1
14	5.25	American Darling	B84B	Crescent Bay	2
15	5.25	American Darling	B84B-5	Crescent Bay	2
16	5.25	Mueller	Super Centurion	Crescent Bay	1
17	5.25	US Pipe	Metropolitan	Crescent Bay	3
18	5.25	American Darling	B84B-5	Crescent Heights	15
19	5.25	American Darling	B84B-5	Crescent West	1
20	5.25	Mueller	Super Centurion	Crescent West	8
21	4.50	Mueller	Centurion	Crownwood	2
22	5.25	American Darling	B-84-B	Cypress Lakes	16
23	5.25	Kennedy	K81A	Cypress Lakes	28
24	5.25	Kennedy	K81-D	Cypress Lakes	9
25	5.25	M&H Valve / Dresser	929	Cypress Lakes	9
26	5.25	Mueller	Adverville	Cypress Lakes	2
27	5.25	Mueller	ALA	Cypress Lakes	1
28	5.25	Mueller	Super Centurion	Cypress Lakes	13
29	2.25	Eclipse	#2.3	Cypress Lakes	4
30	4.25	Mueller	Improved	Golden Hills	6
31	4.50	Kennedy	K11	Golden Hills	3
32	4.50	Kennedy	K81A	Golden Hills	1
33	4.50	Mueller	Centurion	Golden Hills	3
34	5.25	American Darling	B84B-5	Golden Hills	10
35	5.25	Clow	37D2Z	Golden Hills	1
36	5.25	Clow	Medallion/10WA	Golden Hills	2
37	5.25	Mueller	Centurion	Golden Hills	1
38	5.25	American Darling	B84B-5	Jansen	4
39	5.25	American Darling	B-84-B	Labrador	8
40	5.25	AVK	2780	Labrador	1
41	5.25	Clow	Medallion	Labrador	6
42	5.25	Kennedy	K81A	Labrador	3
43	5.25	M&H Valve / Dresser	129	Labrador	5
44	5.25	Mueller	Spr Cent 250	Labrador	15
45	5.25	American Darling	B84B	Lake Crescent Hills	13
46	5.25	American Darling	B84B-5	Lake Crescent Hills	2
47	5.25	American Darling	B84B	Lake Groves	83

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Schedule E-6
 Page 2 of 3

Preparer: Deborah Swain

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) Make	(3) Model	(4) Location	(5) Quantity
1	5.25	American Darling	B84B-5	Lake Groves	261
2	5.25	Clow	Medallion	Lake Groves	19
3	5.25	Mueller	Spr Cntrn FM250WP	Lake Groves	31
4	5.25	Mueller	Super Centurion	Lake Groves	33
5	6.00	American Darling	B84B	Lake Groves	13
6	4.50	American Darling	MK73-1	Lake Ridge Club	4
7	4.50	Kennedy	K81A	Lake Ridge Club	1
8	5.25	American Darling	B84B	Lake Ridge Club	3
9	5.25	American Darling	B84B-5	Lake Ridge Club	1
10	4.50	Mueller	Centurion	Lake Saunders	3
11	5.25	American Darling	B84B-5	Oakland Shores	3
12	4.50	American Darling	MK73	Pennbrooke	7
13	4.50	American Darling	MK73-1	Pennbrooke	1
14	5.25	Clow	Medallion	Pennbrooke	7
15	5.25	M&H Valve / Dresser	129	Pennbrooke	1
16	5.25	Mueller	Spr Cntrn FM250WP	Pennbrooke	23
17	5.25	Mueller	Super Centurion	Pennbrooke	15
18	6.00	American Darling	B84B	Pennbrooke	4
19	5.25	American Darling	B84B-5	Preston Cove	1
20	6.00	American Darling	B84B	Preston Cove	9
21	4.25	Mueller	Standard Traffic	Sanlando	1
22	4.50	American Darling	B84B-5	Sanlando	1
23	4.50	Kennedy	K-10	Sanlando	1
24	4.50	Mueller	Standard Traffic	Sanlando	15
25	5.00	American Darling	B84B-5	Sanlando	1
26	5.25	American Darling	B62B	Sanlando	7
27	5.25	American Darling	B84B	Sanlando	9
28	5.25	American Darling	B84B-5	Sanlando	106
29	5.25	Clow	150WP	Sanlando	1
30	5.25	Clow	996G	Sanlando	1
31	5.25	Clow	F2500	Sanlando	4
32	5.25	Clow	Medallion	Sanlando	10
33	5.25	Kennedy	K11	Sanlando	1
34	5.25	Kennedy	K81A	Sanlando	1
35	5.25	Kennedy	K81-D	Sanlando	8
36	5.25	M&H Valve / Dresser	300	Sanlando	5
37	5.25	M&H Valve / Dresser	445310	Sanlando	3
38	5.25	M&H Valve / Dresser	K81-D	Sanlando	1
39	5.25	Mueller	Centurion	Sanlando	9
40	5.25	Mueller	FM250	Sanlando	1
41	5.25	Mueller	Improved	Sanlando	14
42	5.25	Mueller	Improved/107	Sanlando	13
43	5.25	Mueller	Spr Cntrn FM250WP	Sanlando	33
44	5.25	Mueller	Standard Traffic	Sanlando	46
45	5.25	Mueller	Super Centurion	Sanlando	3
46	5.25	Waterous	Pacer 100	Sanlando	4
47	5.25	Waterous	WB67	Sanlando	545

Company: Sunshine Water Services Company

Schedule E-6

Docket No.:20240068-WS

Page 3 of 3

Test Year Ended: December 31, 2023

Interim [] Final [x]

Preparer: Deborah Swain

Historical [x] Projected []

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) Make	(3) Model	(4) Location	(5) Quantity
1	5.25	Waterous	WB67-250	Sanlando	7
2	6.00	American Darling	B84B	Sanlando	22
3	6.00	American Darling	B84B-5	Sanlando	1
4	4.50	Mueller	Super Centurion	South Clermont Area	4
5	5.25	American Darling	B84B	South Clermont Area	117
6	5.25	American Darling	B84B-5	South Clermont Area	49
7	5.25	American Darling	B85B-5	South Clermont Area	1
8	5.25	Clow	Medallion	South Clermont Area	9
9	5.25	Mueller	Spr Cntrn FM250WP	South Clermont Area	22
10	5.25	Mueller	Super Centurion	South Clermont Area	24
11	6.00	American Darling	B84B	South Clermont Area	10
12	6.00	American Darling	B84B-5	South Clermont Area	1
13	4.50	American Darling	MK73-1	The Oranges	4
14	5.25	American Darling	B84B-5	The Oranges	1
15	5.25	Mueller	Super Centurion	The Oranges	3
16	5.25	American Darling	B84B	The Vistas	7
17	5.25	American Darling	B84B-5	The Vistas	14
18	5.25	Clow	Medallion	The Vistas	4
19	5.25	Mueller	Spr Cntrn FM250WP	The Vistas	82
20	5.25	Mueller	Super Centurion	The Vistas	8
21	6.00	American Darling	B84B	The Vistas	30
22	4.25	Mueller	Standard Traffic	Weathersfield	2
23	4.50	Kennedy	K11	Weathersfield	3
24	4.50	Mueller	Centurion	Weathersfield	1
25	4.50	Mueller	Standard Traffic	Weathersfield	1
26	5.25	American Darling	B84B	Weathersfield	4
27	5.25	American Darling	B84B-5	Weathersfield	6
28	5.25	Clow	Medallion	Weathersfield	1
29	5.25	Kennedy	K81A	Weathersfield	2
30	5.25	Mueller	Centurion	Weathersfield	<u>10</u>
					2121

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Test Year Ended: December 31, 2023
Interim [] Final [x]
Historical [x] Projected []

Schedule E-7
Page 1 of 1

Preparer: Deborah Swain

Explanation: Provide a schedule of private 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	This utility does not have any private fire protection in this area; therefore this schedule is not applicable.		

Company: Sunshine Water Services Company
Docket No.:20240068-WS
Test Year Ended: December 31, 2023
Interim [] Final [x]
Historical [x] Projected []

Schedule E-8
Page 1 of 1

Preparer: Deborah Swain

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

Line No.	(1) Type	(2) Description
1		This utility does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.
2		

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []

Schedule E-9
 Page 1 of 1

Preparer: Deborah Swain

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 of Tax or Fee	(2) To Whom Payment is Made	(3) Amount	(4) How Collected from Customers	(5) Agreement Type
1	This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable				

Service Availability Charges

Company: Sunshine Water Services Company

Schedule E-10

Docket No.:20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Interim [] Final [x]

Preparer: Dante DeStefano

Historical [x] Projected []

Water [x] or Sewer [x]

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 of Charge	(2) Present Charges	(3) Proposed Charges
1	WATER:		
2			
3	Meter Installation Charge		
4	5/8" x 3/4"	\$201.21	\$591.83
5	All Others	Actual Cost	Actual Cost
6			
7	* No changes proposed to other service availabilty charges		
8			
9			
10	SEWER:		
11			
12	* No changes proposed to service availabilty charges		

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer [x]

Schedule E-11
 Page 1 of 1

Preparer: Deborah Swain

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class size..

(1)	(1)	(2)	(3)	(4)	(5)
Line No.	For the Year Ended	Residential	General Service	Other	Total

1 This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer [x]

Schedule E-12
 Page 1 of 1

Preparer: Deborah Swain

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 sewer service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Interim Final
 Historical Projected
 Water or Sewer

Preparer: Deborah Swain

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes applicable.

Line No.	(1) Class. Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Bills	(5) Projection Factor	(6) Projected Test Year Consumption (000)	(7) Present Rates	(8) Projected Test Year Revenue	(9) Proposed Rates	(10) Projected Revenue Requirement
----------	--------------------------	------------------------------	--------------------------	----------------------------------	--------------------------	--	----------------------	------------------------------------	-----------------------	---------------------------------------

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Company: Sunshine Water Services Company
 Docket No.:20240068-WS
 Test Year Ended: December 31, 2023
 Water [X] or Sewer [X]

Schedule: E-14
 Page 1 of 1

Preparer: Dante DeStefano

Customer Class: All
 Meter Size: All

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 & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	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 The billing analysis is contained in Volume II

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

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Seidman, F.

Company: Sunshine Water Services Company - Cypress Lakes
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	9.053	8.734	0.000	4.883	3.290	0.561	6.4%
Feb-23	6.859	6.939	0.000	5.103	1.190	0.646	9.3%
Mar-23	7.260	7.410	0.000	5.462	0.680	1.268	17.1%
Apr-23	6.680	6.809	0.000	5.972	0.556	0.282	4.1%
May-23	6.282	6.419	0.000	6.135	0.486	-0.202	-3.1%
Jun-23	5.011	5.121	0.000	5.552	0.443	-0.875	-17.1%
Jul-23	5.092	5.204	0.000	4.519	0.742	-0.058	-1.1%
Aug-23	5.153	5.266	0.000	4.227	0.893	0.146	2.8%
Sep-23	4.855	4.962	0.000	4.311	0.740	-0.090	-1.8%
Oct-23	5.664	5.788	0.000	4.193	0.490	1.106	19.1%
Nov-23	5.681	5.805	0.000	5.517	0.286	0.003	0.1%
Dec-23	5.442	5.186	0.000	4.831	0.521	-0.166	-3.2%
Total	73.032	73.644	0.000	60.707	10.317	2.620	3.6%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

**Gallons of Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

**Company: Sunshine Water Services Company - Cypress Lakes
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-2
Page 1 of 1
Preparer: Seidman, F.**

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Cypress Lakes	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23	3.555				3.555	0.000
Feb-23	3.300				3.300	0.000
Mar-23	3.889				3.889	0.000
Apr-23	3.757				3.757	0.000
May-23	3.272				3.272	0.000
Jun-23	2.998				2.998	0.000
Jul-23	3.033				3.033	0.000
Aug-23	3.098				3.098	0.000
Sep-23	2.840				2.840	0.000
Oct-23	3.084				3.084	0.000
Nov-23	3.383				3.383	0.000
Dec-23	3.671				3.671	0.000
Total	39.880				39.880	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Cypress Lakes
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-3
Page 1 of 1
Preparer: Seidman, F.

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.

	<u>Date</u>	<u>GPD</u>
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	<u>by Water Use Permit</u> <u>AADF</u> <u>MMADF</u>	293,800 382,000
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>1/19/2023</u>	<u>394,000</u>
	No unusual occurrences	
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>1/3/2023</u>	<u>368,000</u>
	(2) <u>1/22/2023</u>	<u>381,000</u>
	(3) <u>1/11/2023</u>	<u>386,000</u>
	(4) <u>1/5/2023</u>	<u>391,000</u>
	(5) <u>1/19/2023</u>	<u>394,000</u>
	AVERAGE	<u>384,000</u>
4 Average Daily Flow		
	Max Month	<u>207,074</u>
	Annual	<u>201,765</u>
5 Required Fire Flow 500 gpm Residential, 1,000 gpm Commercial		1,000 gpm for 2 hours
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Cypress Lakes
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-4
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (3MADF)		<u><u>190,000</u></u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>3/2023</u>	<u>125,452</u>
3. Average Annual Daily Flow		<u>109,260</u>
4. Max 3 Month Average Daily Flow (3MADF)	<u>Ending 4/2023</u>	<u>122,847</u>

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

(There is no record that this peak month was influenced by any abnormal infiltration)

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Cypress Lakes
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well capacity, gpm		1,610 gpm
Firm Reliable well pumping capacity (largest well out), gpm		770 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated storage		0 gallons
Usable elevated storage		0 gallons
Hydropneumatic storage capacity, gal.		20,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand		394,000 gpd
Peak hour demand = 2 x maximum day/1440		547 gpm
Fire flow requirement	1,000 gpm x 2 hours	120,000 gpd
Unaccounted for water	3.56% of water pumped	7,179 gpd, avg
Acceptable unaccounted for	10.00%	20,177 gpd, avg
Excess unaccounted for		0.0 gpd, avg

Used & Useful Analysis, in accordance with Rule 25-30.4325:
(No usable storage)

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	547 gpm
B =	Property needed to serve five years after TY	20 gpm
C =	Fire flow demand	1,000 gpm
D =	Excess unaccounted for water	0 gpm
E =	Firm Reliable Capacity	770 gpm

The above used & useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Cypress Lakes
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

<u>Line</u> <u>No.</u>		
1	(A) Used and useful flow (000):	
2	3MADF - year 2023	<u>122,847</u>
3	(B) Property needed for post test year period (see F-8)	<u>5,219</u>
4	(C) Permitted capacity (3MADF)	<u>190,000</u>
5	(D) Used and useful percentage	<u>67.40%</u>
	Use	<u>100.00%</u>
6	(E) Non-used and useful percentage	<u>32.60%</u>

Note: In Docket no. 130212-WS, the Commission found the water and wastewater systems 100% used and useful and shall continue to be 100% used and useful, after considering the impact of conservation and growth in demand. Treated flows continue to decline. In Docket Nos. 20160101-WS this was reaffirmed and in Docket No. 20200139-WS it was so stipulated.

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Company: Sunshine Water Services Company - Cypress Lakes
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-6
Page 2 of 2
Preparer: Seidman, F.**

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	500 gpy	
1	4		0	0.000	0	
2	6		0	0.000	0	
3	8		57,141	10.822	43,289	
4	10		520	0.098	492	
5	12		1,971	0.373	2,240	
6	15		0	0.000	0	
7	Total		59,632	11.294	46,021	16,797,604
8	Estimated Inflow @ 10% of flows (L13)					5,728,415
9	Allowable I&I					22,526,019

B. Actual Inflow & Infiltration (I&I)

10 Wastewater treated 39,880,000

	Water Gallons (not capped) sold to:	Estimated returned		Estimated returned
11	Residential WW	54,776,618	80%	43,821,294
12	Non-Res. WW	2,507,530	90%	2,256,777
13	Estimated flows returned	57,284,148		46,078,071

14 Estimated I&I (treated less returned) [L.10-L.13] -6,198,071
15 Actual less allowable [L.14-L.9] -28,724,090
16 Excess, if any [L.14-L.9, if positive] 0
17 Excess as percent of wastewater treated 0.00%

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Cypress Lakes
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Distribution & Collection Systems

In Docket No.130212-WS, as in the previous Docket No. 090349-WS, the Commission found the distribution and collection systems to be 100% U&U.

In Docket No. 20160101-WS that conclusion was confirmed and in Docket No. 20200139-WS it was so stipulated. There have been no additions to the distribution & collection systems. The system should continue to be considered 100% used and useful.

Company: Sunshine Water Services Company - Cypress Lakes
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-8
 Page 1 of 1
 Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Water Treatment & Related Facilities

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-9)	12.89	ERC/yr	
PT =	Post test year period per statute	5	yrs	
U =	Unit of measure utilized in U&U calculations	0.308	gpm/ERC	*
PN =	Property needed expressed in U units	20	gpm	

* Based on 2023 Peak hour demand from F-5 divided by ERCs from Schedule F-9.

Wastewater Treatment & Related Facilities

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-10)	14.26	ERC/yr	
PT =	Post test year period per statute	5	yrs	
U =	Unit of measure utilized in U&U calculations	73	gpd/ERC	**
PN =	Property needed expressed in U units	5,219	gpd	

** Based on 2023 3MADF divided by ERCs from Schedule F-10.

Distribution & Collection Systems

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in SFRs (see F-9)	5.18	SFR/yr	***
PT =	Post test year period per statute	5	yrs	
U =	Unit of measure utilized in U&U calculations	1	SFR/lot	
PN =	Property needed expressed in U units	26	SFR	

*** Based on SFR growth. The water & wastewater SFRs are same. EG = TY avg SFRs x growth rate in SFRs, (F-9 or F-10, col. 10)

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Sunshine Water Services Company - Cypress Lakes

Schedule F-9

Docket No.: 20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Seidman, F.

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	2019	1,579	1,589	1,584	49,681,484	31,365	55,221,314	1,761	
2	2020	1,589	1,608	1,599	53,678,177	33,580	55,861,078	1,664	-5.52%
3	2021	1,608	1,610	1,609	55,006,420	34,187	60,982,592	1,784	7.23%
4	2022	1,610	1,606	1,608	55,597,576	34,576	60,901,226	1,761	-1.26%
5	2023	1,606	1,603	1,605	54,776,618	34,139	60,707,348	1,778	0.96%
Average Growth Through 5-Year Period (Col. 8)									<u>0.35%</u>

Regression Analysis per Rule 25-30.431(2)(C)

Constant: 1709.588471
 X Coefficient: 13.30758025
 R^2: 0.183279232

<u>X</u>	<u>Y</u>
1	1,761
2	1,664
3	1,784
4	1,761
5	1,778
10	1843

Five year growth - Regression
 Annual average growth

64 Ercs
 12.89 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company - Cypress Lakes

Schedule F-10

Docket No.: 20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Seidman, F.

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2019	1,579	1,589	1,584	49,681,484	31,365	51,060,064	1,628	
2	2020	1,589	1,608	1,599	53,678,177	33,580	55,861,078	1,664	2.18%
3	2021	1,608	1,610	1,609	55,006,420	34,187	57,401,682	1,679	0.94%
4	2022	1,610	1,606	1,608	55,597,576	34,576	58,164,036	1,682	0.19%
5	2023	1,606	1,603	1,605	54,776,618	34,139	57,284,148	1,678	-0.25%
Average Growth Through 5-Year Period (Col. 8)									<u>0.76%</u>

Regression Analysis per Rule 25-30.431(2)(C)

Constant:	1630.525546	<u>X</u>	<u>Y</u>
X Coefficient:	11.87149373	1	1,628
R^2:	0.694087968	2	1,664
		3	1,679
		4	1,682
		5	1,678
		10	1749

Five year growth - Regression
Annual average growth

71 Ercs
14.26 Ercs

**Gallons of Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

**Company: Sunshine Water Services Company - Eagle Ridge
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-2
Page 1 of 1
Preparer: Seidman, F.**

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Eagle Ridge Plant	Cross Creek Plant	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23	7.059	2.122			9.181	0.000
Feb-23	6.307	2.126			8.433	0.000
Mar-23	6.892	2.133			9.025	0.000
Apr-23	6.576	1.512			8.088	0.000
May-23	6.519	1.111			7.630	0.000
Jun-23	6.726	0.927			7.653	0.000
Jul-23	6.288	0.981			7.269	0.000
Aug-23	6.537	0.992			7.529	0.000
Sep-23	6.175	0.966			7.141	0.000
Oct-23	6.476	1.177			7.653	0.000
Nov-23	6.338	1.384			7.722	0.000
Dec-23	6.599	1.471			8.070	0.000
Total	78.492	16.902			95.394	0.000

Note: These plants are not interconnected.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Eagle Ridge
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-4
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

EAGLE RIDGE PLANT	<u>MONTH</u>	<u>GPD</u>
1 Plant Capacity (TMADF) Extended aeration		<u>318,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2 Average Daily Flow Max Month	<u>1/2023</u>	<u>227,710</u>
3 Average Annual Daily Flow		<u>215,047</u>
4 Maximum Three Month Average Daily Flow	<u>3/2023</u>	<u>225,094</u>

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

(There is no record that this peak month was influenced by any abnormal infiltration)

CROSS CREEK PLANT	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (MMADF)		<u>249,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>3/2023</u>	<u>68,806</u>
3 Average Annual Daily Flow		<u>46,307</u>
4 Maximum Three Month Average Daily Flow	<u>3/2023</u>	<u>71,062</u>

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Eagle Ridge
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

Line

No.

There are two plants in the Eagle Ridge system - Eagle Ridge and Cross Creek. They are not interconnected and must be evaluated separately.

EAGLE RIDGE

1 (A) Used and useful flow, GPD (TMADF) (See F-4)	<u>225,094</u>
2 (B) Less: Excess I&I (No indication of excess I/I - see note))	-
3 (C) Plus: Property needed for post test year period (See F-8)	<u>-</u>
4 (E) Permitted capacity	<u>318,000</u>
5 (F) Used and useful percentage	<u>70.78%</u>
	<u>Use 100% U&U, See note</u>
6 (G) Non-used and useful percentage	<u>29.22%</u>

NOTE:

In Docket No. 20160101-WS indicated that the Commission had previously determined this system to be 100% U&U and should continue to do so. In support of this, in Docket No. 080247-SU it was noted that the service area was virtually built out. Nothing has changed in that regard - the system is built out. The water use per Wastewater SFR continues to decrease, reflecting customer conservation. It has decreased from 266 gpd/SFR in 2007 to 202 gpd/SFR in 2019 to 187 gpd/SFR in 2023. In Docket No. 20200139-WS the system was stipulated to be 100% U&U.

CROSS CREEK

1 (A) Used and useful flow, GPD (MMADF) (See F-4)	<u>68,806</u>
2 (B) Less: Excess I&I (No indication of excess I/I - see note))	-
3 (C) Plus: Property needed for post test year period (See F-8)	<u>-</u>
4 (E) Permitted capacity	<u>249,000</u>
5 (F) Used and useful percentage	<u>27.63%</u>
	<u>Use 100% U&U, See note</u>
6 (G) Non-used and useful percentage	<u>72.37%</u>

NOTE:

In Docket No. 20160101-WS the Commission had previously determined this system to be 100% U&U and should continue to do so. In Docket No. 20200139-WS it was stipulated that the system is 100% U&U. As with the Eagle Ridge system, it should be noted that treated flows have decreased from 82 gpd/Condo unit in 2007 to only 60 gpd/unit in 2019 and 52 gpd/unit in 2023.

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Company: Sunshine Water Services Company - Eagle Ridge
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-6
Page 2 of 2
Preparer: Seidman, F.**

EAGLE RIDGE

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	500 gpy	
1	6		0	0.000	0	
2	8		53,092	10.055	40,221	
3	10		0	0.000	0	
4	Total		53,092	10.055	40,221	14,680,742
5	Estimated Inflow @ 10% of gallons sold (L.10)					8,811,479
6	Allowable I&I					23,492,222

B. Actual Inflow & Infiltration (I&I)

7 **Wastewater treated** **78,492,000**

	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	51,684,791	60%	31,010,875
9	All Other	36,430,000	90%	32,787,000
10	Estimated flows returned	88,114,791		63,797,875

11 * The Eagle Ridge community is heavily landscaped both on lots and common areas.
12 Management estimates that a smaller percentage than average of water consumed is
13 is returned for wastewater treatment.

14	Estimated I&I (treated less returned) [L.7-L.10]	14,694,125
15	Actual I&I less allowable [L.14-L.6]	-8,798,096
16	Excess, if any [L.14-L.6, if positive]	0
17	Excess as percent of wastewater treated	0.00%

CROSS CREEK PLANT

18 **Cross Creek was originally developed and operated as a not-for-profit association. Wastewater**
19 **rates were set up on a flat rate basis, based on the total number of buildout units. The area is built out.**
20 **The current owner continues to bill on a flat rate basis. As such, it has no need for, and no record of, the amount.**
23 **The treated WW flows for Cross Creek for the TY were 16,902000 gallons or only 52 gpd per unit.**
24 **I&I does not appear to be a problem.**

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Eagle Ridge
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Wastewater Collection System

In Docket No. 20160101-WS the systems were found to be 100% U&U and in Docket No. 20200139-WS it was so stipulated. Nothing has changed. The systems should remain 100% Used and Useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Eagle Ridge
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Wastewater Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

EG =	Equivalent annual growth in ERCs (see F-10)	10 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	174 gpd/ERC	**
PN =	Property needed expressed in U units	9,110 gpd	

** Based on 2023 3MADF divided by ERCs from Schedule F-10.

NOTE: Even though F-10 shows a positive trend in growth in ERCs, the system is completely built out.No allowance for growth is requested.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company - Eagle Ridge
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	758	755	757	55,799,000	73,759	92,164,000	1,250	
2	2020	755	743	749	63,610,000	84,927	99,397,000	1,170	-6.33%
3	2021	743	756	750	59,625,000	79,553	93,426,000	1,174	0.34%
4	2022	756	751	754	52,513,001	69,692	87,245,001	1,252	6.60%
5	2023	751	765	758	51,684,791	68,186	88,114,791	1,292	3.23%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>0.96%</u>	

NOTE: The above data is for the Eagle Ridge system only. There is no gallonage data for Cross Creek. Cross Creek is a flat rate wastewater system; water is sold to and billed to individual customers directly by Lee County. This utility has no gallonage data and the number of units is fixed at 905.

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	1177.59176	1	1,250
X Coefficient:	16.69842181	2	1,170
R^2:	0.24551645	3	1,174
		4	1,252
		5	1,292
		10	1345

Five year growth 52 Ercs
 Annual average growth 10.46 Ercs

Eagle Ridge and Cross Creek are separately served golf and tennis club communities. The Eagle Ridge service area consists of 815 single family detached residences, 538 apartment units, 178 condo units, 204 town house units and a few commercial customers. In Eagle Ridge, units in some multi-unit buildings are individually metered and some are master metered. Therefore, a customer count and a unit count will not be the same. The number of SFRs shown for the test year are individually metered SFRs. All others are captured under GS accounts.

There is no growth in units but there is fluctuation in SFRs being billed. There is also fluctuation in GS use associated with master metered units. The small rate of growth allows for fluctuating service requirements to be recognized.

The Cross Creek service area consists of 905 condominium units, some of which are single family and some of which are multi-unit buildings. Cross Creek is billed at a flat rate for 905 units.

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Lake Placid
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	0.681	0.676	0.000	0.389	0.000	0.287	42.5%
Feb-23	0.655	0.650	0.000	0.564	0.000	0.086	13.2%
Mar-23	0.732	0.726	0.000	0.568	0.000	0.159	21.8%
Apr-23	0.607	0.602	0.000	0.510	0.000	0.092	15.3%
May-23	0.562	0.557	0.000	0.441	0.000	0.116	20.9%
Jun-23	0.536	0.532	0.000	0.381	0.000	0.151	28.3%
Jul-23	0.589	0.584	0.000	0.404	0.090	0.090	15.4%
Aug-23	0.494	0.490	0.000	0.367	0.000	0.123	25.1%
Sep-23	0.634	0.630	0.000	0.379	0.086	0.165	26.2%
Oct-23	0.559	0.555	0.000	0.532	0.001	0.023	4.1%
Nov-23	0.507	0.504	0.000	0.412	0.000	0.092	18.3%
Dec-23	0.522	0.520	0.000	0.550	0.000	-0.030	-5.8%
Total	7.077	7.026	0.000	5.496	0.177	1.354	19.3%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Company: Sunshine Water Services Company - Lake Placid

Docket No.: 20240068-WS

Preparer: Seidman, F.

Test Year Ended: December 31, 2023

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Sun'N Lake Plant	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23	0.614				0.614	0.000
Feb-23	0.594				0.594	0.000
Mar-23	0.618				0.618	0.000
Apr-23	0.518				0.518	0.000
May-23	0.377				0.377	0.000
Jun-23	0.420				0.420	0.000
Jul-23	0.536				0.536	0.000
Aug-23	0.655				0.655	0.000
Sep-23	0.605				0.605	0.000
Oct-23	0.552				0.552	0.000
Nov-23	0.492				0.492	0.000
Dec-23	1.281				1.281	0.000
Total	7.263				7.263	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Placid
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-3
Page 1 of 1
Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Per Sanitary Survey	288,000
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	9/25/2023	53,800
	no unusual occurrences	
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 3/26/2023	26,600
	(2) 3/18/2023	28,100
	(3) 3/31/2023	29,600
	(4) 3/10/2023	32,400
	(5) 3/24/2023	35,200
	AVERAGE	30,380
4 Average Daily Flow		
	Max Month	17,720
	Annual	19,250
5 Required Fire Flow		
	500 gpm for 2 hours	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Placid
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-4
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (Permitted @ AADF)	<u> </u>	<u>90,000</u>
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>12/2023</u>	<u>41,323</u>
3. Average Annual Daily Flow		<u>19,898</u>
4. Max 3 Month Average Daily Flow (3MADF)	<u>Ending 12/2023</u>	<u>25,180</u>

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

**Company: Sunshine Water Services Company - Lake Placid
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-5
Page 1 of 1
Preparer: Seidman, F.**

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		400 gpm
Firm Reliable well pumping capacity (largest well out), gpm		200 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		5,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		53,800 gpd
Peak hour demand = 2x max day/1440		75 gpm
Fire flow requirement	500 gpm for 2 hours	500 gpm
Unaccounted for water	19.26% of water pumped	3,735 gpd, avg
Acceptable unaccounted for	10.00%	1,933 gpd, avg
Excess unaccounted for		1,802 gpd, avg

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

**Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%
(No usable atorage)**

A =	Peak demand	75 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	1.3 gpm
E =	Firm Reliable Capacity (16 hours)	200 gpm

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Placid
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

Line

No.

1	(A) Used and useful flow, GPD (AADF)	<u>19,898</u>		
2	(B) Less: Excess I&I (No indication of excess I/I - see note))	-		
3	(C) Plus: Property needed for post test year period (See F-8)	<u>-</u>		
4	(E) Permitted capacity (see Note)	<u>90,000</u>		
5	(F) Used and useful percentage	<u>22.11%</u>		
6		<table border="1" style="display: inline-table;"><tr><td>Use:</td><td style="text-align: right;"><u>100.00%</u></td></tr></table>	Use:	<u>100.00%</u>
Use:	<u>100.00%</u>			
7	(G) Non-used and useful percentage	<u>77.89%</u>		
8		<table border="1" style="display: inline-table;"><tr><td>Use:</td><td style="text-align: right;"><u>0.00%</u></td></tr></table>	Use:	<u>0.00%</u>
Use:	<u>0.00%</u>			

In Docket No. 20200139-WS, the Commission found the WWTP to be 29.79% used and useful, as it had in Docket No. 20160101-WS, based on the premise that there were signs of growth. The utility's position there was that this a no growth system and requested 100% used and useful on that basis. In that case, according to Schedule F-10, growth was negative. In this filing, according to Schedule F-10, growth is still negative. The Commission should recognize this as a no growth system.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Placid
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 2 of 2
Preparer: Seidman, F.

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile		
				gpd	gpy	
1	6		0	0.000	0	
2	8		5,530	1.047	4,189	
3	10		0	0.000	0	
4	Total		5,530	1.047	4,189	1,529,129
5	Estimated Inflow @ 10% of gallons sold (L.10)					731,738
6	Allowable I&I					2,260,867
B. Actual Inflow & Infiltration (I&I)						
7	Wastewater treated					7,262,600
	Gallons Billed (not capped) to:			Estimated returned		
8	SFR Residential WW cust.			3,099,453	80%	2,479,562
9	All Other			4,217,925	90%	3,796,132
10	Estimated flows returned			7,317,378		6,275,694
11	Estimated I&I (treated less returned) [L.7-L.10]					986,906
12	Actual I&I less allowable [L.11-L.6]					-1,273,961
13	Excess, if any [L.11-L.6, if positive]					0
14	Excess as percent of wastewater treated					0.00%

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Lake Placid
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

In the two previous dockets the Commission found the distribution and collection systems to be 100% U&U. In Docket No. 20160101-WS that conclusion was reaffirmed and in Docket No. 20200139-WS it was so stipulated.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Placid
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Not applicable - Residential system is built out.
The growth in WW ERCs is erratic and currently negative.

Company: Sunshine Water Services Company - Lake Placid
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	(3) 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
		(2) Beginning	(3) Ending	(4) Average					
1	2019	116	109	113	2,609,768	23,198	6,359,078	274	
2	2020	109	102	106	2,663,980	25,251	5,431,780	215	-21.53%
3	2021	102	109	106	2,418,194	22,921	5,664,734	247	14.89%
4	2022	109	114	112	2,891,903	25,936	5,169,733	199	-19.35%
5	2023	114	118	116	3,099,453	26,719	5,495,907	206	3.19%
Average Growth Through 5-Year Period (Col. 8)									<u>-5.70%</u>

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	274.073329	1	274
X Coefficient:	-15.265358	2	215
R^2:	0.585595761	3	247
		4	199
		5	206
		10	121

Five year growth (84) Ercs
 Annual average growth -16.85 Ercs

NOTE: This a no growth system with regard to residential development, as evidenced above. However there has been growth in the usage within the general service sector. Being a small system, changes like this result in large percentage differences. As the system is built out, there is no request at this time for a growth allowance

Company: Sunshine Water Services Company - Lake Placid
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	116	109	113	2,609,768	23,198	7,742,898	334	
2	2020	109	102	106	2,663,980	25,251	6,845,190	271	-18.78%
3	2021	102	109	106	2,418,194	22,921	7,151,284	312	15.09%
4	2022	109	114	112	2,891,903	25,936	6,492,343	250	-19.77%
5	2023	114	118	116	3,099,453	26,719	7,317,378	274	9.40%
Average Growth Through 5-Year Period (Col. 8)									<u>-3.51%</u>

Regression Analysis per Rule 25-30.431(2)(C)

Constant:	330.386086	<u>X</u>	<u>Y</u>
X Coefficient:	-14.05984562	1	334
R^2:	0.431917546	2	271
		3	312
		4	250
		5	274
		10	190

Five year growth (84) ERCs
 Annual average growth -16.81 ERCs

NOTE: This a no growth system with regard to residential development, as evidenced above. However there has been growth in the gallons usage within the general service sector, but on an ERC basis, it is erratic. Being a small system, changes like this result in large percentage differences. As the residential system is built out and the ERC changes are erratic and in this case negative, there is no request at this time for a growth allowance.

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

Florida Public Service Commission

Schedule F-1

Page 1 of 3

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Lake Utilities Services. Excl. Four Lakes & Lake Saunders

Docket No.: 20240068-WS

Historical Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	159.791	160.268	0.000	200.886	1.789	-42.407	-26.5%
Feb-23	158.043	156.878	0.000	137.909	0.584	18.385	11.7%
Mar-23	213.850	212.302	0.000	161.863	0.915	49.525	23.3%
Apr-23	208.386	208.628	0.000	193.884	1.761	12.983	6.2%
May-23	212.331	213.668	0.000	187.616	0.512	25.540	12.0%
Jun-23	184.674	185.488	0.000	190.616	0.607	-5.735	-3.1%
Jul-23	199.704	199.041	0.000	184.543	2.546	11.952	6.0%
Aug-23	203.275	202.218	0.000	173.132	3.290	25.796	12.8%
Sep-23	179.378	177.940	0.000	190.019	0.311	-12.390	-7.0%
Oct-23	196.721	196.558	0.000	160.270	1.379	34.909	17.8%
Nov-23	180.845	179.745	0.000	183.015	0.941	-4.211	-2.3%
Dec-23	163.966	164.943	0.000	161.276	1.056	2.611	1.6%
Total	2,260.963	2,257.676	0.000	2,125.030	15.690	116.957	5.2%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

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

Florida Public Service Commission

Schedule F-1

Page 2 of 3

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Lake Utilities Services - Four Lakes

Docket No.: 20240068-WS

Historical Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	0.614	0.603	0.000	0.433	0.018	0.153	25.3%
Feb-23	0.984	0.967	0.000	0.480	0.016	0.471	48.7%
Mar-23	0.905	0.889	0.000	0.808	0.016	0.065	7.3%
Apr-23	0.802	0.788	0.000	0.599	0.014	0.175	22.2%
May-23	0.881	0.866	0.000	0.624	0.012	0.230	26.6%
Jun-23	0.877	0.862	0.000	0.653	0.013	0.196	22.7%
Jul-23	0.807	0.793	0.000	0.668	0.039	0.087	10.9%
Aug-23	0.788	0.774	0.000	0.622	0.014	0.137	17.7%
Sep-23	0.748	0.733	0.000	0.642	0.013	0.078	10.6%
Oct-23	0.715	0.701	0.000	0.524	0.014	0.163	23.3%
Nov-23	0.680	0.667	0.000	0.510	0.009	0.148	22.1%
Dec-23	0.633	0.621	0.000	0.546	0.010	0.065	10.5%
Total	9.432	9.265	0.000	7.108	0.189	1.968	21.2%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

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

Florida Public Service Commission

Schedule F-1

Page 3 of 3

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Lake Utilities Services - Lake Saunders

Docket No.: 20240068-WS

Historical Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	0.316	0.308	0.000	0.241	0.036	0.031	10.2%
Feb-23	0.294	0.287	0.000	0.188	0.055	0.045	15.6%
Mar-23	0.334	0.326	0.000	0.205	0.045	0.076	23.2%
Apr-23	0.342	0.334	0.000	0.253	0.045	0.036	10.9%
May-23	0.336	0.328	0.000	0.271	0.044	0.013	3.9%
Jun-23	0.272	0.266	0.000	0.253	0.063	-0.051	-19.2%
Jul-23	0.291	0.284	0.000	0.200	0.072	0.012	4.4%
Aug-23	0.291	0.287	0.000	0.195	0.035	0.057	20.0%
Sep-23	0.272	0.274	0.000	0.252	0.032	-0.010	-3.5%
Oct-23	0.251	0.253	0.000	0.194	0.035	0.024	9.3%
Nov-23	0.324	0.326	0.000	0.184	0.240	-0.097	-29.9%
Dec-23	0.317	0.319	0.000	0.217	0.013	0.089	28.0%
Total	3.640	3.594	0.000	2.653	0.715	0.226	6.3%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 2

Company: Sunshine Water Services Company - Lake Utilities Services. Excl. Four Lakes & Lake Saunders

Docket No.: 20240068-WS

Preparer: Seidman, F.

Historical Year Ended: December 31, 2023

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Lake Groves	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23	25.40				25.40	-
Feb-23	23.01				23.01	-
Mar-23	25.13				25.13	-
Apr-23	24.56				24.56	-
May-23	24.83				24.83	-
Jun-23	23.86				23.86	-
Jul-23	24.11				24.11	-
Aug-23	23.42				23.42	-
Sep-23	22.93				22.93	-
Oct-23	24.60				24.60	-
Nov-23	24.65				24.65	-
Dec-23	26.21				26.21	-
Total	292.72	-	-	-	292.72	-

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 2 of 2

Company: Sunshine Water Services Company - Lake Utilities Services. Excl. Four Lakes & Lake Saunders

Docket No.: 20240068-WS

Preparer: Seidman, F.

Historical Year Ended: December 31, 2023

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Barrington (1)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23	0.706				0.706	-
Feb-23	0.652				0.652	-
Mar-23	0.690				0.690	-
Apr-23	0.790				0.790	-
May-23	0.821				0.821	-
Jun-23	0.653				0.653	-
Jul-23	0.747				0.747	-
Aug-23	0.620				0.620	-
Sep-23	0.594				0.594	-
Oct-23	0.581				0.581	-
Nov-23	0.568				0.568	-
Dec-23	0.583				0.583	-
Total	8.005	-	-	-	8.005	-

(Above data in millions of gallons)

(1) - Not connected to Lake Groves plant

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services. Excl. Four Lakes & Lake Saunders

Schedule F-3

Docket No.: 20240068-WS

Page 1 of 3

Historical Year Ended: December 31, 2023

Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Cumulative design capacity of all well systems in LUSI]	Combined Max Day Design Capacity	13,776,000
	Combined Ann. Avg. Day per CUP	5,320,000
2 Maximum Day (see Sch. F-1)		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>4/9/2023</u>	<u>9,876,000</u>
	no unusual occurrences	
3 Five Day Max. Year (see Sch. F-1)		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>3/23/2023</u>	8,039,000
	(2) <u>3/5/2023</u>	8,087,000
	(3) <u>3/12/2023</u>	8,110,000
	(4) <u>3/30/2023</u>	9,045,000
	(5) <u>3/26/2023</u>	9,500,000
	AVERAGE	<u>8,556,200</u>
4 Average Daily Flow	Max Month	<u>6,898,387</u>
	Annual	<u>6,194,419</u>
5 Required Fire Flow [Lake County Code]		500 gpm x 2 hrs
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services - Four Lakes
Docket No.: 20240068-WS
Historical Year Ended: December 31, 2023

Schedule F-3
Page 2 of 3
Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Limited by Water Use Permit peak month withdrawal]		151,200
2 Maximum Day (see Sch. F-1, page 2) The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/16/2023 no unusual occurrences	65,088
3 Five Day Max. Year (see Sch. F-1, page 2) The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 2/27/2023 (2) 2/28/2023 (3) 2/23/2023 (4) 2/25/2023 (5) 2/26/2023	47,533 49,886 51,575 51,745 51,745
	AVERAGE	50,497
4 Average Daily Flow	Max Month Annual	27,936 25,383
5 Required Fire Flow [Lake County Code] The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		1200 gpm x 2 hrs

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services - Lake Saunders
 Docket No.: 20240068-WS
 Historical Year Ended: December 31, 2023

Schedule F-3
 Page 3 of 3
 Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Limited by Water Use Permit peak month withdrawal]		432,000
	per CUP, Ann. Avg Day	12,300
2 Maximum Day (see Sch. F-1, page 2)		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	11/23/2023	66,000
	Main break	
	Peak Day w/o unusual occurrence	12/6/2023
		25,000
3 Five Day Max. Year (see Sch. F-1, page 2)		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 4/4/2023	16,437
	(2) 4/8/2023	18,114
	(3) 4/9/2023	18,114
	(4) 4/7/2023	18,291
	(5) 4/3/2023	18,673
	AVERAGE	17,926
4 Average Daily Flow		
	Max Month	10,529
	Annual	9,847
5 Required Fire Flow [Lake County Code]		1200 gpm x 2 hrs
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services, Excl. Four Lakes & Lake Saunders
 Docket No.: 20240068-WS
 Historical Year Ended: December 31, 2023

Schedule F-4
 Page 1 of 2
 Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	(AADF)	MONTH	GPD
1. Plant Capacity (Lake Groves)			
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. Note: Although the plant was expanded to 1 mgd, the permit allows operation at .499 mgd as long as the AADF remains below .500 mgd.			
			<u>999,000</u>
2. Average Daily Flow Max Month		<u>12/2023</u>	<u>845,452</u>
3. Average Annual Daily Flow			<u>801,981</u>
4. Max 3 Month Average Daily Flow (3MADF)		<u>Ending 1/2023</u>	<u>822,087</u>

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services, Excl. Four Lakes & Lake Saunders
 Docket No.: 20240068-WS
 Historical Year Ended: December 31, 2023

Schedule F-4
 Page 2 of 2
 Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD
1. Plant Capacity (Barrington)	(AADF)	
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. Note: Although the plant was expanded to 1 mgd, the permit allows operation at .499 mgd as long as the AADF remains below .500 mgd.		49,000
2. Average Daily Flow Max Month	5/2023	26,484
3. Average Annual Daily Flow		21,932
4. Max 3 Month Average Daily Flow (3MADF)	Ending 5/2023	25,328

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services. Excl. Four Lakes & Lake Saunders
Docket No.: 20240068-WS
Historical Year Ended: December 31, 2023

Schedule F-5
Page 1 of 4
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		14,075 gpm
Firm Reliable well pumping capacity (largest well out), gpm		11,075 gpm
Ground storage capacity, gal.		2,624,685 gallons
Usable ground storage (90%), gal.		2,362,217 gallons
Elevated Storage		
Usable elevated storage (100%)		
Hydropneumatic storage capacity, gal.		810,400 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		2,362,217 gallons
Maximum day demand,		12,678,500 gpd
Peak hour demand = 2 x max day/1440		17,609 gpd
Fire flow requirement	500 gpm for x 2 hours	60,000 gpd
Unaccounted for water	5.18% of water pumped	449,546 gpd, avg
Acceptable unaccounted for	10.00%	628,224 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis, inaccordance with Rule 25-30.4325;

Water Treatment Facilities, usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where:		100.00%
A =	Peak demand (Max Day)	12,678,500 gpd
B =	Property needed to serve five years after TY	2,892,632 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (16 hours)	10,632,000 gpd

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where:		100.00%
A =	Peak demand (Max Day)	12,678,500 gpd
B =	Property needed to serve five years after TY	2,892,632 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (Usable Capacity)	2,362,217 gallons

The above used and useful factor is applicable to the distribution reservoir account.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services - Four Lakes
Docket No.: 20240068-WS
Historical Year Ended: December 31, 2023

Schedule F-5
Page 2 of 4
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		180 gpm
Firm Reliable well pumping capacity (largest well out), gpm		90 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		
Usable elevated storage (100%)		
Hydropneumatic storage capacity, gal.		2,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		65,088 gpd
Peak hour demand = 2 x max day/1440		90 gpm
Fire flow requirement	500 gpm for x 2 hours	500 gpm
Unaccounted for water	21.24% of water pumped	3.744 gpm
Acceptable unaccounted for	10.00%	1.763 gpm
Excess unaccounted for		1.981 gpm

Used & Useful Analysis, inaccordance with Rule 25-30.4325;

Water Treatment Facilities, no usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand (Max Day) - Peak hour	90 gpm
B =	Property needed to serve five years after TY	0.0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	1.98 gpm
E =	Firm Reliable Capacity	90 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services - Lake Saunders
Docket No.: 20240068-WS
Historical Year Ended: December 31, 2023

Schedule F-5
Page 3 of 4
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		600 gpm
Firm Reliable well pumping capacity (largest well out), gpm		300 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		
Usable elevated storage (100%)		
Hydropneumatic storage capacity, gal.		5,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		25,000 gpd
Peak hour demand = 2 x max day/1440		35 gpm
Fire flow requirement	500 gpm for x 2 hours	500 gpm
Unaccounted for water	6.28% of water pumped	0.429 gpm
Acceptable unaccounted for	10.00%	0.684 gpm
Excess unaccounted for		0 gpm

Used & Useful Analysis, inaccordance with Rule 25-30.4325;

Water Treatment Facilities, no usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand (Max Day) - Peak hour	35 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	0.0 gpm
E =	Firm Reliable Capacity	300 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Company: Sunshine Water Services Company - Lake Utilities Services. Excl. Four Lakes & Lake Saunders
Docket No.: 20240068-WS
Historical Year Ended: December 31, 2023

Schedule F-5
Page 4 of 4
Preparer: Seidman, F.

The LUSI Combined system covers an extended area and is composed of multiple wells and storage facilities. These facilities are interconnected and serve the service area as a whole. As such, the system is analyzed for used & useful as a single system. The capacities and descriptions of the components are shown below.

Wells									
Name	PWS ID #	Location	Well No.	Yr Drilled	Pump Capacity gpm	Max Day Design, gpd	Storage MG	Type	Source
LUSI North	3354883-02	Vistas	1/AAH6658	1988	1,000	2,520,000	1.0000	G	Sanitary Survey 8/16/2021
		Vistas	3/AAH2778	2003	625		incl.		
Vistas	3354883-03	Vistas	2/AAH6686	1993	750	822,000	0.1000 0.0150	G H	Sanitary Survey 8/16/2021
Lake Ridge Club	3354883-05	L. Ridge Club	1/Unknown	1990	650	468,000	0.0070	H	Sanitary Survey 8/16/2021
Amber Hill	3354883-06	Amber Hill	1/Unknown	1985	500	396,000	0.0075	H	Sanitary Survey 8/16/2021
Clermont #1	3354883-07	Four Winds	1/AAH6674	1940	236	115,000	0.0010	H	Sanitary Survey 8/16/2021
			2/AAH6675	1980	54		0.0009	H	
Clermont #2	3354883-08	Carr Water System	1/AAH6677	1939	45	71,000	0.0035	H	Sanitary Survey 8/16/2021
			2/AAH6676	1963	75				
Crescent Bay	3354883-09	Crescent Bay	2/AAH6683	1995	700	396,000	0.0100	H	Sanitary Survey 8/16/2021
The Oranges	3354883-10	The Oranges	1/AAH6684	1986	530	396,000	0.0045	H	Sanitary Survey 8/16/2021
C.R. 561	3354883-12					2,592,000			Sanitary Survey 8/16/2021
		L. Crescent Hills	2/AAH6681	1991	600		0.7500	G	
		Crescent West	3/Unknown*	1987	660		0.0010	H	
		Highland Point	1/AAH4420*	1986	600		0.0100	H	
LUSI South	3354881	Greater Groves	AAH6688	1991	2,200	6,000,000	-	H	Sanitary Survey 6/21/2018
			AAH6687	1992	1,850		0.5000	G	
			AAI5838	2005	3,000		1.0000	G	
							0.0247	GC	
Totals - LUSI North & South					14,075	13,776,000	2.6247	G	
							0.8104	H	
						5.32 MGD AADF			CUP 9/16/2014

Stand Alone Systems

Name	PWS ID #	Location	Well No.	Yr Drilled	Capacity gpm	Design, gpd	Gal	Type
Lake Saunders	3354695	L. Saunders	AAH6670	1984	300	432,000	5,000	H
		L. Saunders	AAH6671	1984	300			
						0.0123 MGD avg		CUP 5/3/2018
Name	PWS ID #	Location	Well No.	Yr Drilled	Pump Capacity gpm	Max Day Design, gpd	Storage Gal	Type
Four Lakes	3354647	Four Lakes	AAH6673	1980	90	151,200	2,000	H
		Four Lakes	AAH6672	1980	90			

Wastewater								
Lake Groves WWTP	0.999 MGD, AADF					Permit 5/20/2022		
	1.3 MGD, AADF					Authrization for additional equipment to rerate.		
Land application	0.499 MGD, AADF RIBs					2.27 acres		
Land application	1.3 MGD, AADF Reuse irrigation							
Barrington WWTP	0.049 MGD, AADF					Permit 6/8/2016		
Reuse	0.049 MGD, AADF RIBs							

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services. Excl. Four Lakes & Lake Saunders
Docket No.: 20240068-WS
Historical Year Ended: December 31, 2023

Schedule F-6
Page 1 of 4
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

Line <u>No.</u>	LAKE GROVES	
1 (A)	Used and useful flow, GPD	
2	AADF	801,981
	Less: Excessive I&I (from Sch. F-6, page 2)	<u>0</u>
	Net Used and useful flow, GPD	<u>801,981</u>
3 (B)	Property needed for post test year period (See F-8) (capped @ 5%/yr max)	221,573
4 (C)	Permitted capacity	<u>999,000</u>
5 (D)	Used and useful percentage	<u>102.00</u> %
6 (D1)	Use:	<u>100.00</u> %
7 (E)	Non-used and useful percentage	<u>-2.00</u> %
8 (E1)		<u>0.00</u> %

The above used and useful percentage is applicable to Treatment and Disposal accounts except reuse accounts. All Reuse, Pumping, Intangible and General Plant is considered 100% Used & Useful.

Company: Sunshine Water Services Company - Lake Utilities Services. Excl. Four Lakes & Lake Saunders
Docket No.: 20240068-WS
Historical Year Ended: December 31, 2023

Schedule F-6
Page 2 of 4
Preparer: Seidman, F.

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

LAKE GROVES

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile	
				gpd	gpy
1	6	81	0.015	46	
2	8	209,106	39.603	158,414	
3	10	0	0.000	0	
4	Total	209,187	39.619	158,460	57,837,776
5	Estimated Inflow @ 10% of flows (1.8)				34,848,000
6	Allowable I&I				92,685,776

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated				292,723,000
---	---------------------------	--	--	--	--------------------

	Water Gallons used by WW cust.		Estimated returned *	
8	Residential WW	872,330,038	40%	348,480,000
9	Non Res WW	126,377,725	90%	113,739,953
10	Estimated flows returned	998,707,763		462,219,953

* Homes & common areas are heavily landscaped and the soil is very porous, like sugar sand. From F-10, average water use is 12,516 per month per SFR. Assuming a conservative 5,000 gallons per mo per SFR for basic water, = 5,000*5,808*12 = 348,480,000 return or 40%.

11	Estimated I&I (treated less returned) [1.7-1.10]	-169,496,953
12	Actual less allowable [1.11-1.6]	-262,182,728
13	Excess, if any [1.11-1.6, if positive]	0
14	Excess as percent of wastewater treated	0.00%

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services, Excl. Four Lakes & Lake Saunders
Docket No.: 20240068-WS
Historical Year Ended: December 31, 2023

Schedule F-6
Page 3 of 4
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

Line BARRINGTON
No.

1	(A) Used and useful flow, GPD	
2	AADF	21,932
	Less: Excessive I&I (from Sch. F-6, page 2)	<u>0</u>
	Net Used and useful flow, GPD	<u>21,932</u>
3	(B) Property needed for post test year period (See F-8)	0
	(C) Permitted capacity	49,000
4	(C) Usable Capacity	<u>21,932</u>
	The agreement to purchase Barrington included the right of the trustee to use all the permitted capacity of the WWTP, rapid infiltration basins and lift station, present & future, not needed to serve Barrington Estates, which is utility service area. Therefore, the U&U of the capacity utilized by the utility is always 100%.	
5	(D) Used and useful percentage	<u>100.00</u> %
6	(D1)	%
7	(E) Non-used and useful percentage	<u>0.00</u> %
8	(E1)	<u>0.00</u> %

The above used and useful percentage is applicable to Treatment and Disposal accounts except reuse accounts. All Reuse, Pumping, Intangible and General Plant is considered 100% Used & Useful.

Company: Sunshine Water Services Company - Lake Utilities Services. Excl. Four Lakes & Lake Saunders
Docket No.: 20240068-WS
Historical Year Ended: December 31, 2023

Schedule F-6
Page 4 of 4
Preparer: Seidman, F.

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

BARRINGTON

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile	
				gpd	gpy
1	6		0.000	0	
2	8	7,766	1.471	5,883	
3	10		0.000	0	
4	Total	7,766	1.471	5,883	2,147,417
5	Estimated Inflow @ 10% of flows (1.8)				888,000
6	Allowable I&I				3,035,417

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated				8,005,000
8	Water Gallons used by WW cust.	25,135,700		Estimated returned *	8,880,000
9	Estimated flows returned		8.5%		8,880,000

* Homes & common areas are heavily landscaped.
F-10, average water use is 14153 per month per SFR.
Assuming a conservative 5,000 gallons per mo per SFR for basic water,
= 5,000*148*12 = 8,800,000 return or 8.5%

10	Estimated I&I (treated less returned) [1.7-1.9]				-875,000
11	Actual less allowable [1.10-1.6]				-3,910,417
12	Excess, if any [1.10-1.6, if positive]				0
13	Excess as percent of wastewater treated				0.00%

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Lake Utilities Services
Docket No.: 20240068-WS
Historical Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution & Wastewater Collection Systems

In Docket No. 100426-WS, the Commission found that all the water & wastewater distribution & collection mains are contributed to the Utility in all service areas, including Four Lakes & Lake Saunders, and should be considered 100% used and useful. In Docket No. 20160101-WS that conclusion was reaffirmed and was so stipulated in Docket No. 20200139-WS.

Company: Sunshine Water Services Company - Lake Utilities Services
Docket No.: 20240068-WS
Historical Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Water Source, Pumping, Treatment & Storage - Combined Excl. Four Lakes & Lake Saunders

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (Sch. F-9)	647.57 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations (Sch. F-3, F-9)	893.37 max day gpd/ERC
PN =	Property needed expressed in U units	2,892,632 gpd

NOTE: $U = T/A$, where:

T = TY Max Day Gallons (from Sch. F-3)
A = TY Total ERCs (from Sch. F-9)

Water Source, Pumping, Treatment & Storage - Four Lakes & Lake Saunders

In Docket No. 100426-WS, the Commission found the Four Lakes and Lake Saunders system to be built with no growth. There is no growth margin.
Docket No. 20200139-WS stipulated 100% used and useful for these systems.

Wastewater Treatment & Disposal

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (Sch. F-10) capped @ 5%/yr max)	367.42 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations (Sch. F-2, F-10)	120.61 avg day gpd/ERC
PN =	Property needed expressed in U units	221,573 gpd

NOTE: $U = T/A$, where:

T = TY treated gallons (from Sch. F-2)
A = TY Total ERCs (from Sch. F-10)

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services. Excl. Four Lakes & Lake Saunders
 Docket No.: 20240068-WS
 Historical Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 3
 Preparer: Seidman, F.

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	2019	10,488	10,962	10,725	1,442,010,512	134,453	1,528,498,311	11,368	
2	2020	10,962	11,494	11,228	1,548,142,415	137,882	1,641,487,476	11,905	4.72%
3	2021	11,494	12,101	11,798	1,633,200,825	138,436	1,726,652,255	12,473	4.77%
4	2022	12,101	12,535	12,318	1,683,781,289	136,693	1,795,648,273	13,136	5.32%
5	2023	12,535	12,884	12,710	1,903,088,536	149,737	2,125,029,586	14,192	8.03%
						Average Growth Through 5-Year Period (Col. 8)			<u>5.71%</u>

Regression Analysis per Rule 25-30.431(2)(C)

Constant: 10551.29155
 X Coefficient: 687.8282227
 R^2: 0.978182002

X	Y	Year
1	11,368	2011 Actual
2	11,905	2012 Actual
3	12,473	2013 Actual
4	13,136	2014 Actual
5	14,192	2015 Actual
10	17,430	Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation: 3,238 ERCs
 Annual average growth: 647.57 ERCs
 Five year growth per 5% per year maximum: 3,921 ERCs
 784

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services - Four Lakes
 Docket No.: 20240068-WS
 Historical Year Ended: December 31, 2023

Schedule F-9
 Page 2 of 3
 Preparer: Seidman, F.

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	(3) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	Ending						
1	2019	70	71	71	5,458,150	77,421	5,458,150	71	
2	2020	71	72	72	5,430,650	75,953	5,430,650	72	1.42%
3	2021	72	72	72	5,698,160	79,141	5,698,160	72	0.70%
4	2022	72	72	72	5,837,509	81,077	5,837,509	72	0.00%
5	2023	72	71	72	7,107,790	99,410	7,107,790	72	-0.69%
Average Growth Through 5-Year Period (Col. 8)									<u>0.36%</u>

Regression Analysis per Rule 25-30.431(2)(C)

Constant:	70.750000	<u>X</u>	<u>Y</u>	Year
X Coefficient:	0.250000	1	71	2011 Actual
R^2:	0.416667	2	72	2012 Actual
		3	72	2013 Actual
		4	72	2014 Actual
		5	72	2015 Actual
		10	73	Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation: 1.75 ERCs
 Annual average growth 0.35 ERCs

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services - Lake Saunders
 Docket No.: 20240068-WS
 Historical Year Ended: December 31, 2023

Schedule F-9
 Page 3 of 3
 Preparer: Seidman, F.

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	(3) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	Ending						
1	2019	45	43	44	2,699,060	61,342	2,699,060	44	
2	2020	43	45	44	2,995,660	68,083	2,995,660	44	0.00%
3	2021	45	46	46	3,027,380	66,536	3,034,590	46	3.66%
4	2022	46	45	46	2,544,789	55,929	2,544,849	46	-0.24%
5	2023	45	47	46	2,653,020	57,674	2,653,020	46	1.10%
Average Growth Through 5-Year Period (Col. 8)									<u>1.13%</u>

Regression Analysis per Rule 25-30.431(2)(C)

	<u>X</u>	<u>Y</u>	Year
Constant:	43.37156526	1	44
X Coefficient:	0.550107278	2	44
R^2:	0.836242311	3	46
		4	46
		5	46
		10	49
			Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation: 2.87 ERCs
 Annual average growth 0.57 ERCs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services. Excl. Four Lakes & Lake Saunders
 Docket No.: 20240068-WS
 Historical Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 2
 Preparer: Seidman, F.

LAKE GROVE PLANT

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	2019	3,745	4,135	3,940	489,797,787	124,314	514,718,177	4,140	
2	2020	4,135	4,644	4,390	571,775,681	130,260	599,468,571	4,602	11.15%
3	2021	4,644	5,143	4,894	655,666,459	133,987	680,505,614	5,079	10.36%
4	2022	5,143	5,647	5,395	702,672,988	130,245	724,288,384	5,561	9.49%
5	2023	5,647	5,969	5,808	872,330,038	150,195	998,707,763	6,649	19.57%
Average Growth Through 5-Year Period (Col. 8)									<u>12.64%</u>

NOTE: The above history of gallons is the gallons used by wastewater customers, not the gallons billed (and capped). Gallons billed was not used because there is not a history readily available. Also, gallons billed reflects an arbitrary cap and is not necessarily indicative of gallons treated.

Regression Analysis per Rule 25-30.431(2)(C)

Constant: 3413.329313
 X Coefficient: 597.6789449
 R^2: 0.95879947

X	Y	Year
1	4,140	2011 Actual
2	4,602	2012 Actual
3	5,079	2013 Actual
4	5,561	2014 Actual
5	6,649	2015 Actual
10	9,390	Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation:
 Annual growth
 Five year growth per 5% per year maximum

2,741 ERCs
 548 ERCs
 1,837 ERCs
 367

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company - Lake Utilities Services. Excl. Four Lakes & Lake Saunders
 Docket No.: 20240068-WS
 Historical Year Ended: December 31, 2023

Schedule F-10
 Page 2 of 2
 Preparer: Seidman, F.

BARRINGTON PLANT

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	2019	148	148	148	15,995,504	108,078	15,995,504	148	
2	2020	148	149	149	22,361,440	150,582	22,361,440	149	0.34%
3	2021	149	148	149	21,671,370	145,935	21,671,370	149	0.00%
4	2022	148	148	148	22,948,470	155,057	22,948,470	148	-0.34%
5	2023	148	148	148	25,135,700	169,836	25,135,700	148	0.00%
Average Growth Through 5-Year Period (Col. 8)									<u>0.00%</u>

NOTE: LUSI took over operation in March, 2019. There is no data available for prior periods, however, this is a stable, residential community. Gallons for 2019 reflect 8 months actual, then annualized.

Regression Analysis per Rule 25-30.431(2)(C)

Constant: 148.35
 X Coefficient: -0.05
 R^2: 0.08333333

X	Y	Year
1	148	2011 Actual
2	149	2012 Actual
3	149	2013 Actual
4	148	2014 Actual
5	148	2015 Actual
10	148	Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation:
 Annual average growth

(0.15) ERCs
 -0.03 ERCs

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Pennbrooke
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	10.493	10.796	0.000	11.843	0.024	-1.071	-9.9%
Feb-23	10.476	10.779	0.000	8.314	0.038	2.427	22.5%
Mar-23	14.129	14.537	0.000	11.638	0.008	2.890	19.9%
Apr-23	13.526	13.911	0.000	13.297	0.018	0.595	4.3%
May-23	13.491	13.876	0.000	12.117	0.307	1.452	10.5%
Jun-23	11.108	11.412	0.000	12.421	0.019	-1.028	-9.0%
Jul-23	11.354	11.682	0.000	9.457	0.004	2.221	19.0%
Aug-23	11.773	12.113	0.000	12.065	0.003	0.045	0.4%
Sep-23	10.622	10.929	0.000	11.001	0.003	-0.075	-0.7%
Oct-23	12.017	12.363	0.000	8.632	0.004	3.726	30.1%
Nov-23	10.951	11.267	0.000	13.105	0.006	-1.844	-16.4%
Dec-23	10.142	10.435	0.000	9.183	0.006	1.247	11.9%
Total	140.082	144.100	0.000	133.075	0.440	10.585	7.3%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Pennbrooke

Docket No.: 20240068-WS

Test Year Ended: December 31, 2023

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Pennbrooke	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23	2.109				2.109	0.000
Feb-23	1.741				1.741	0.000
Mar-23	1.967				1.967	0.000
Apr-23	1.652				1.652	0.000
May-23	1.497				1.497	0.000
Jun-23	1.483				1.483	0.000
Jul-23	1.537				1.537	0.000
Aug-23	1.378				1.378	0.000
Sep-23	1.435				1.435	0.000
Oct-23	1.702				1.702	0.000
Nov-23	1.761				1.761	0.000
Dec-23	2.035				2.035	0.000
Total	20.297				20.297	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Pennbrooke
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-3
Page 1 of 1
Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown		864,000
on the DEP operating or construction permit, provide an explanation	Max Day per Sanitary Survey	
	Annual Average per CUP	454,000
2 Maximum Day		
The single day with the highest pumpage rate for the test year.	5/17/2023	1,006,000
Explain, on a separate sheet of paper if fire flow, line breaks,	Float stuck in ground storage tank	
or other unusual occurrences affected the flow this day.	3/8/2023	658,000
	Peak day w/o unusual occurrence	
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month	(1) 3/30/2023	517,000
in the test year. Provide an explanation if fire flow, line	(2) 3/29/2023	552,000
breaks or other unusual occurrences affected the flows on	(3) 3/25/2023	554,000
these days.	(4) 3/7/2023	600,000
	(5) 3/8/2023	658,000
	AVERAGE	576,200
4 Average Daily Flow		
	Max Month	447,605
	Annual	394,794
5 Required Fire Flow [Lake County Code]		1200 gpm x 2 hrs

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Pennbrooke
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-4
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (Permitted @ AADF)		<u>180,000</u>
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>1/2023</u>	<u>68,032</u>
3. Average Annual Daily Flow		<u>55,608</u>
4. Max 3 Month Average Daily Flow (3MADF)	<u>Ending 1/2023</u>	<u>73,478</u>

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Pennbrooke
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		1,200 gpm
Firm Reliable well pumping capacity (largest well out), gpm		600 gpm
Ground storage capacity, gal.		150,000 gallons
Usable ground storage (90%), gal.		135,000 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		17,652 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		135,000 gallons
Maximum day demand,		658,000 gpd
Peak hour demand = 2x max day/1440		914 gpm
Fire flow requirement	1200 gpm for 2 hours	144,000 gpd
Unaccounted for water	7.35% of water pumped	2,285 gpd, avg
Acceptable unaccounted for	10.00%	3,102 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

In Docket No. 20160101-WS, the Commission found this system to be 100% U&U based on actual 2015 flows. The number of ERC's has remained virtually unchanged, but peak day demand has dropped by 16%, from 894 kgpd to 716 in 2019 and 658 in 2023. In Docket No. 20200139-WS, 100% U&U was stipulated. The system is essentially built out. Consistent with PSC Policy and rules, U&U should remain 100% used and useful.

A =	Peak demand	658,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	144,000 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (16 hours)	576,000 gpd

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	658,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	144,000 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	135,000 gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Pennbrooke
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

Line

No.

1	(A) Used and useful flow, GPD (AADF)		<u>68,032</u>
2	(B) Less: Excess I&I (No indication of excess I/I - see note))		-
3	(C) Plus: Property needed for post test year period (See F-8)		<u>-</u>
4	(E) Permitted capacity		<u>180,000</u>
5	(F) Used and useful percentage		<u>37.80%</u>
6		System essentially built out (F-7), Use	<u>100.00%</u>
7	(G) Non-used and useful percentage		<u>62.20%</u>
8		System essentially built out (F-7), Use	<u>0.00%</u>

Note: Used & Useful Evaluation -

In Docket No. 20160101-WS, and in the previous four dockets, the Commission evaluated used & useful in accordance with the factors outlined in Rule 25-30.432, F.A.C, and found it to be 100%.

The number of customers has remained virtually unchanged from 2005 forward.

The wastewater treated, including I&I, continues to drop, from 79 gpd/ERC in 2015 to 48 gpd/ERC in 2019 to 44gpd/ERC in 2023.

There is no indication of I&I problems. Used & useful should remain at 100%.

Company: Sunshine Water Services Company - Pennbrooke
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 2 of 2
Preparer: Seidman, F.

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile gpd	gpy	
1	6		0	0.000	0	
2	8		44,300	8.390	33,561	
3	10		0	0.000	0	
4	Total		44,300	8.390	33,561	12,249,621
5	Estimated Inflow @ 10% of gallons sold (L.10)					9,631,448
6	Allowable I&I					21,881,069

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					20,297,000
---	---------------------------	--	--	--	--	------------

			Estimated returned *		
8	Gallons Billed (not capped) to:				
	SFR Residential WW cust.	94,914,638	20%	18,982,928	
9	All Other	1,399,840	90%	1,259,856	
10	Estimated flows returned	96,314,478		20,242,784	

* This is a retirement community, where average use per household is very low (210 gpd/ERC). Even so, a substantial portion of water purchased is used for irrigation. A 20% return to WW (1265 gallons per month) is not an unreasonable estimate.

11	Estimated I&I (treated less returned) [L.7-L.10]					54,216
12	Actual I&I less allowable [L.11-L.6]					-21,826,853
13	Excess, if any [L.11-L.6, if positive]					0
14	Excess as percent of wastewater treated					0.00%

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Pennbrooke
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

The service area is essentially built out. The distribution & collection systems should be considered 100% used & useful as they were in Docket No. 20160101-WS and stipulated in Docket No. 20200139-WS.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Pennbrooke
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Not applicable - System is built out. See Docket No. 20160101-WS and as stipulated in Docket No. 20200139-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Sunshine Water Services Company - Pennbrooke
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	1,248	1,234	1,241	105,166,351	84,743	122,042,641	1,440	
2	2020	1,234	1,167	1,201	104,812,649	87,307	126,013,573	1,443	0.22%
3	2021	1,167	1,243	1,205	91,507,644	75,940	122,305,189	1,611	11.59%
4	2022	1,243	1,230	1,237	99,907,159	80,798	123,447,897	1,528	-5.13%
5	2023	1,230	1,235	1,233	105,642,368	85,714	133,074,808	1,553	1.62%
Average Growth Through 5-Year Period (Col. 8)									<u>2.07%</u>

Regression Analysis per Rule 25-30.431(2)(C)

	X	Y
Constant:	1422.088628	1 1,440
X Coefficient:	30.93220996	2 1,443
R^2:	0.446175619	3 1,611
		4 1,528
		5 1,553
		10 1731
Five year growth		179 ERCs
Annual average growth		35.77 ERCs

Company: Sunshine Water Services Company - Pennbrooke
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	1,248	1,234	1,241	95,303,861	76,796	97,237,021	1,266	
2	2020	1,234	1,167	1,201	95,096,826	79,214	97,100,116	1,226	-3.19%
3	2021	1,167	1,243	1,205	90,271,484	74,914	92,242,254	1,231	0.45%
4	2022	1,243	1,230	1,237	90,017,179	72,800	91,147,059	1,252	1.68%
5	2023	1,230	1,235	1,233	94,914,638	77,010	96,314,478	1,251	-0.11%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.29%</u>

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	1246.621282	1	1,266
X Coefficient:	-0.475963709	2	1,226
R^2:	0.002085723	3	1,231
		4	1,252
		5	1,251
		10	1242

Five year growth Annual average growth (9) ERCs -1.76 ERCs

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Marion -Golden Hills/Crownwood

Docket No.: 20240068-WS

Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	3.583	3.664	0.000	2.881	0.025	0.758	20.7%
Feb-23	3.475	3.505	0.000	3.307	0.031	0.167	4.8%
Mar-23	4.330	4.367	0.000	3.449	0.026	0.892	20.4%
Apr-23	4.683	4.723	0.000	3.385	0.012	1.326	28.1%
May-23	4.142	4.178	0.000	4.762	0.004	-0.589	-14.1%
Jun-23	3.712	3.744	0.000	3.914	0.024	-0.193	-5.2%
Jul-23	4.252	4.289	0.000	3.184	0.020	1.085	25.3%
Aug-23	4.346	4.383	0.000	3.842	0.260	0.282	6.4%
Sep-23	4.033	4.068	0.000	3.533	0.019	0.516	12.7%
Oct-23	3.931	3.965	0.000	3.541	0.036	0.388	9.8%
Nov-23	4.039	4.074	0.000	3.156	0.136	0.782	19.2%
Dec-23	3.880	3.913	0.000	3.961	0.027	-0.075	-1.9%
Total	48.406	48.872	0.000	42.915	0.619	5.339	10.9%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Sunshine Water Services Company - Marion -Golden Hills/Crownwood
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-2
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2) Individual Plant Flows		(4)	(5)	(6)
	Crownwood	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23	0.601				0.601	0.000
Feb-23	0.443				0.443	0.000
Mar-23	0.438				0.438	0.000
Apr-23	0.349				0.349	0.000
May-23	0.368				0.368	0.000
Jun-23	0.535				0.535	0.000
Jul-23	0.499				0.499	0.000
Aug-23	0.455				0.455	0.000
Sep-23	0.409				0.409	0.000
Oct-23	0.419				0.419	0.000
Nov-23	0.385				0.385	0.000
Dec-23	0.511				0.511	0.000
Total	5.412	0.000			5.412	0.000

(Above data in millions of gallons)

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Marion -Golden Hills/Crownwood
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
Max Design Day per Sanitary Survey		636,000
The hydraulic rated capacity. If different from that shown (Max Day Per CUP) on the DEP operating or construction permit, provide an explanation.		244,900
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	4/23/2023	238,000
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 4/19/2023	178,000
	(2) 4/5/2023	187,000
	(3) 4/24/2023	210,000
	(4) 4/22/2023	237,000
	(5) 4/20/2023	238,000
	AVERAGE	210,000
4 Average Daily Flow	Max Month	124,797
	Annual	133,897
5 Required Fire Flow	500 gpm for 2 hours	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Marion -Golden Hills/Crownwood

Docket No.: 20240068-WS

Test Year Ended: December 31, 2023

Schedule F-4

Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (Three Month Average Daily Flow (TMADF)) The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>40,000</u>
2. Average Daily Flow Max Month	<u>3/2023</u>	<u>19,387</u>
3. Average Annual Daily Flow		<u>14,827</u>
4. Max 3 Month Average Daily Flow (3MADF)	<u>Ending 4/2023</u>	<u>16,876</u>

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Marion -Golden Hills/Crownwood
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		580 gpm
Firm Reliable well pumping capacity (largest well out), gpm		290 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		10,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		238,000 gpd
Peak hour demand = 2x max day/1440		331 gpm
Fire flow requirement		500 gpm
Unaccounted for water	10.92% of water pumped	10.16 gpm
Acceptable unaccounted for	10.00%	9.30 gpm
Excess unaccounted for		0.86 gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325:

No Usable Storage

Water Treatment Plant, no usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	331 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	1 gpm
E =	Firm Reliable Capacity	290 gpm

The above used and useful factor is applicable to all source of supply, pumping, storage and treatment accounts, as well as the land and structures accounts.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Marion -Golden Hills/Crownwood
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

<u>Line No.</u>		
1	(A) Used and useful flow (000):	
2	3MADF - year 2023	<u>16,876</u>
3	(B) Property needed for post test year period (see F-8)	<u>440</u>
4	(C) Permitted capacity (3MADF)	<u>40,000</u>
5	(D) Used and useful percentage	<u>43.29%</u>
	Use: see note	<u>74.88%</u>
6	(E) Non-used and useful percentage	<u>56.71%</u>
	Use: see note	<u>25.12%</u>

The above used and useful factor is applicable to all treatment and disposal plant accounts.

In Docket No. 20200139-WS, the Commission found the system to be 78.44% used and useful based on actual flows for the 2019 TY. Schedule F-10 shows that sales to residential wastewater customers has been fairly consistent between 2019 and 2022. In 2023 sales took a precipitous drop. They dropped 35% compared to 2022 sales and 28% compared to 2019. Similarly, the treated flows in 2023 dropped 29% from those in 2019. These usage changes are associated with the Quadra Villa 88 unit rental facility, which experienced low occupancy and very low usage levels. Regardless of whether this is an anomaly or usage returns to 2022 levels, the WWTP must be capable of treating at least the levels actually experienced in 2019. The Commission should continue to recognize and approve the 74.88% used and useful approved in Docket No. 20200139-WS.

Company: Sunshine Water Services Company - Marion -Golden Hills/Crownwood
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 2 of 2
Preparer: F. Seidman

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile		
				gpd	gpy	
1	6		0	0.000	0	
2	8		3,451	0.654	2,614	
3	10		0	0.000	0	
4	Total		3,451	0.654	2,614	954,254
5	Estimated Inflow @ 10% of flows (L10)					603,396
6	Allowable I&I					1,557,650

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					5,412,000
---	---------------------------	--	--	--	--	-----------

	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	1,487,452	80%	1,189,962
9	All Other	4,546,511	90%	4,091,860
10	Estimated flows returned	6,033,963		5,281,822

11	Estimated I&I (treated less returned) [L.7-L.10]	130,179
12	Actual less allowable [L.11-L.6]	-1,427,472
13	Excess, if any [L.11-L.6, if positive]	0
14	Excess as percent of wastewater treated	0.00%

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Marion -Golden Hills/Crownwood
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution & Wastewater Collection Systems

The water distribution and wastewater collection systems were found to be 100% used & useful in Docket No. 20160101-WS and stipulated to in Docket No. 20200139-WS. Circumstances have not changed. The systems should continue to be consider 100% used and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Marion -Golden Hills/Crownwood
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Water Pumping, Treatment & Storage

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs	0.00 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	0.63 gpm/ERC *
PN =	Property needed expressed in U units	0 gpm

* Based on the Peak Hour Demand (Sch. F-5) divided by ERCs (Sch F-9).

Wastewater Treatment & Disposal

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs	1.84 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations. *	48 gpd/ERC
PN =	Property needed expressed in U units	440 gpd

* Based on the TMADF (Sch. F-6) divided ERCs (Sch F-10).

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Sunshine Water Services Company - Marion -Golden Hills/Crownwood
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	496	489	493	39,729,940	80,670	42,036,950	521	
2	2020	489	498	494	44,248,388	89,662	47,439,728	529	1.53%
3	2021	498	496	497	40,482,266	81,453	41,944,626	515	-2.67%
4	2022	496	499	498	40,337,415	81,080	42,142,425	520	0.93%
5	2023	499	505	502	41,052,427	81,778	42,914,767	525	0.96%
									<u>0.19%</u>
									<u>Average Growth Through 5-Year Period (Col. 8)</u>

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	522.5301335	1	521
X Coefficient:	-0.198073174	2	529
R^2:	0.003458005	3	515
		4	520
		5	525
		10	521
Five year growth		(4)	ERCs
Annual average		(1)	ERCs

Company: Sunshine Water Services Company - Marion -Golden Hills/Crownwood
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

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
		(3) Beginning	(4) Ending	(4) Average					
1	2019	87	83	85	2,053,679	24,161	7,068,968	293	
2	2020	83	82	83	2,101,535	25,473	6,798,764	267	-8.78%
3	2021	82	86	84	2,034,550	24,221	7,376,326	305	14.10%
4	2022	86	83	85	2,318,350	27,436	6,739,441	246	-19.34%
5	2023	83	91	87	1,487,452	17,097	6,033,963	353	43.67%
Average Growth Through 5-Year Period (Col. 8)									7.42%

Regression Analysis per Rule 25-30.431(2)(C)

	X	Y
Constant:	262.6883178	1 293
X Coefficient:	9.942957265	2 267
R^2:	0.148731352	3 305
		4 246
		5 353
		10 362

HISTORIC

Five year growth per regression equation:	9.20	ERCs
Annual growth	1.84	ERCs

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

Florida Public Service Commission

Schedule F-1

Company: Sunshine Water Services Company -Crescent Heights
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Page 1 of 1
Preparer: Seidman, F.

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased (1)(3) w/meter correction	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	-	-	2.129	1.795	0.0001	0.333	15.7%
Feb-23	-	-	1.693	1.996	0.0001	-0.303	-17.9%
Mar-23	-	-	1.893	2.000	0.0002	-0.107	-5.6%
Apr-23	-	-	2.507	1.632	0.0001	0.875	34.9%
May-23	-	-	2.098	1.786	0.0049	0.306	14.6%
Jun-23	-	-	1.826	1.720	0.0001	0.106	5.8%
Jul-23	-	-	2.762	1.981	0.0001	0.782	28.3%
Aug-23	-	-	1.994	1.773	0.0001	0.220	11.0%
Sep-23	-	-	1.665	2.032	0.0001	-0.368	-22.1%
Oct-23	-	-	1.870	1.735	0.0001	0.135	7.2%
Nov-23	-	-	1.993	1.781	0.0001	0.212	10.6%
Dec-23	-	-	1.476	1.706	0.0026	-0.232	-15.7%
Total	-	-	23.906	21.939	0.008	1.959	8.2%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

(3) Treated water purchased from the Orlando Utilities Commission

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company -Crescent Heights
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-3
Page 1 of 1
Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		Water Purchased * This Schedule not applicable
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		_____
* All water is purchased from Orland Utilities Commission (OUC).		
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		_____ _____ _____ _____
4 Average Daily Flow		_____
5 Required Fire Flow There is a single hydrant.		

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

**Company: Sunshine Water Services Company -Crescent Heights
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-5
Page 1 of 1
Preparer: Seidman, F.**

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).

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

Not Applicable - all water purchased

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

Florida Public Service Commission

**Company: Sunshine Water Services Company -Crescent Heights
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

In Docket No. 20160101-WS, the system was found to be 100% U&U

In Docket No. 20200139-WS it was stipulated.

Circumstances have not changed. The system should remain 100% U&U.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company -Crescent Heights

Schedule F-8

Docket No.: 20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Not applicable. Used & useful was last set for this system in Docket No. 20160101-WS and stipulated in Docket No. 2020139-WS. All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Company: Sunshine Water Services Company -Crescent Heights
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	272	269	271	21,132,260	78,123	21,502,310	275	
2	2020	269	282	276	21,132,260	76,705	21,502,310	280	1.85%
3	2021	282	274	278	20,678,590	74,383	21,011,840	282	0.77%
4	2022	274	270	272	20,561,330	75,593	20,895,030	276	-2.15%
5	2023	270	274	272	21,540,534	79,193	21,938,514	277	0.22%
Average Growth Through 5-Year Period (Col. 8)									<u>0.17%</u>

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	278.3959875	1	275
X Coefficient:	-0.033255401	2	280
R^2:	0.000306054	3	282
		4	276
		5	277
		10	278

Five year growth 1 ERCs
 Annual average growth 0.21 ERCs

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company -Davis Shores
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased (1)(3)	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	-	-	0.432	0.568	0.0001	-0.137	-31.6%
Feb-23	-	-	0.363	0.385	0.0001	-0.022	-6.0%
Mar-23	-	-	0.436	0.405	0.0001	0.030	7.0%
Apr-23	-	-	0.389	0.368	0.0001	0.020	5.2%
May-23	-	-	0.432	0.400	0.0001	0.032	7.5%
Jun-23	-	-	0.322	0.369	0.0001	-0.047	-14.7%
Jul-23	-	-	0.472	0.353	0.0001	0.119	25.2%
Aug-23	-	-	0.417	0.432	0.0001	-0.015	-3.7%
Sep-23	-	-	0.261	0.436	0.0001	-0.175	-67.3%
Oct-23	-	-	0.324	0.273	0.0001	0.051	15.8%
Nov-23	-	-	0.516	0.319	0.0001	0.197	38.2%
Dec-23	-	-	0.332	0.487	0.0001	-0.155	-46.8%
Total	-	-	4.696	4.796	0.001	-0.101	-2.1%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company -Davis Shores
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-3
Page 1 of 1
Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		Water Purchased * This Schedule not applicable
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		
* All water is purchased from Orland Utilities Commission (OUC).		
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		
4 Average Daily Flow		
5 Required Fire Flow There is a single hydrant.		

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

**Company: Sunshine Water Services Company -Davis Shores
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-5
Page 1 of 1
Preparer: Seidman, F.**

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

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

Not Applicable - all water purchased

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

Florida Public Service Commission

**Company: Sunshine Water Services Company -Davis Shores
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

Used & useful was last set at 100% used and useful for this system in Docket No. 20160101-WS. It was so stipulated in Docket No. 20200139-WS. Circumstances have not changed. The system should remain 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company -Davis Shores

Schedule F-8

Docket No.: 20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

**Not applicable. Used & useful was last set for this system in Docket No. 20160101-WS.
All water is purchased. The system was stipulated at 100% U&U in Docket No. 20200139-WS.
The system should remain 100% used & useful.**

Company: Sunshine Water Services Company -Davis Shores
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	48	48	48	4,067,210	84,734	4,067,210	48	
2	2020	48	48	48	4,475,820	93,246	4,475,820	48	0.00%
3	2021	48	48	48	4,119,720	85,828	4,119,720	48	0.00%
4	2022	48	49	49	4,617,240	95,201	4,617,240	49	1.04%
5	2023	49	50	50	4,795,570	96,880	4,795,570	50	2.06%
Average Growth Through 5-Year Period (Col. 8)									<u>0.78%</u>

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	47.35	1	48
X Coefficient:	0.35	2	48
R^2:	0.720588235	3	48
		4	49
		5	50
		10	51

Five year growth 1 ERCs
 Annual average growth 0.27 ERCs

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Labrador
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	3.127	3.133	0.000	1.828	0.040	1.265	40.4%
Feb-23	3.076	3.082	0.000	3.174	0.040	-0.132	-4.3%
Mar-23	3.470	3.477	0.000	2.706	0.050	0.721	20.7%
Apr-23	3.048	3.054	0.000	2.867	0.041	0.146	4.8%
May-23	2.604	2.609	0.000	2.699	0.099	-0.189	-7.2%
Jun-23	2.438	2.443	0.000	1.805	0.017	0.621	25.4%
Jul-23	2.522	2.527	0.000	2.469	0.039	0.019	0.7%
Aug-23	2.213	2.217	0.000	1.718	0.042	0.458	20.6%
Sep-23	2.237	2.241	0.000	1.836	0.147	0.259	11.5%
Oct-23	2.244	2.248	0.000	1.989	0.003	0.257	11.4%
Nov-23	2.734	2.739	0.000	2.142	0.019	0.579	21.1%
Dec-23	2.773	2.778	0.000	2.466	0.000	0.312	11.2%
Total	32.486	32.550	0.000	27.698	0.538	4.314	13.3%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Labrador

Docket No.: 20240068-WS

Test Year Ended: December 31, 2023

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Forest Lakes	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23	2.537				2.537	0.000
Feb-23	2.455				2.455	0.000
Mar-23	2.957				2.957	0.000
Apr-23	3.099				3.099	0.000
May-23	2.503				2.503	0.000
Jun-23	1.940				1.940	0.000
Jul-23	2.120				2.120	0.000
Aug-23	2.247				2.247	0.000
Sep-23	2.383				2.383	0.000
Oct-23	1.706				1.706	0.000
Nov-23	1.890				1.890	0.000
Dec-23	2.222				2.222	0.000
Total	28.058				28.058	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Labrador
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-3
Page 1 of 1
Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation	per Sanitary Survey Design per CUP, AADF	288,000 99,785
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	9/28/2023	242,000
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 3/18/2023 (2) 3/22/2023 (3) 3/31/2023 (4) 3/27/2023 (5) 3/20/2023	127,000 133,000 133,000 144,000 147,000
	AVERAGE	136,800
4 Average Daily Flow		
	Max Month Annual	112,155 89,179
5 Required Fire Flow		* 500 gpm for 2 hours

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Labrador
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-4
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (3MRADF)		<u>216,000</u>
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>4/2023</u>	<u>103,290</u>
3. Average Annual Daily Flow		<u>76,871</u>
4. Max 3 Month Average Daily Flow (3MADF)	<u>Ending 4/2023</u>	<u>95,456</u>

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Labrador
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		1,075 gpm
Firm Reliable well pumping capacity (largest well out), gpm		200 gpm
Ground storage capacity, gal.		34,000 gallons
Usable ground storage (90%), gal.		30,600 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		0 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		30,600 gallons
Maximum day demand,		242,000 gpd
Peak hour demand = 2x max day/1440		336 gpm
Fire flow requirement	500 gpm for 2 hours	60,000 gpd
Unaccounted for water	13.25% of water pumped	11,820 gpd, avg
Acceptable unaccounted for	10.00%	8,894 gpd, avg
Excess unaccounted for		2,927 gpd, avg

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: **100.00%**
(System has Ground Storage)

A =	Peak demand	242,000 gpd
B =	Property needed to serve five years after TY	18,852 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	2,927 gpd
E =	Firm Reliable Capacity (16 hours)	192,000 gpd

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: **100.00%**

A =	Peak demand	242,000 gallons
B =	Property needed to serve five years after TY	18,852 gallons
C =	Fire flow demand	60,000 gallons
D =	Excess Unaccounted for water	2,927 gallons
E =	Firm Reliable Capacity	30,600 gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

Note: In Docket No. 20160101-WS, the Commission found the WTP & Stotage to be 100% used and useful. There has been no change in circumstances. It should continue to be 100% used and useful.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Labrador
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.

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

Line No.				
Labrador (Forest Lake Estates) WWTP				
1	(A) Used and useful flow (000):			
2	3MRADF - year 2019	<u>95,456</u>		
3	(B) Property needed for post test year period (see F-8)	<u>5,442</u>		
4	(C) Permitted capacity	<u>216,000</u>		
5	(D) Used and useful percentage	<u>46.71%</u>		
6	(E) Non-used and useful percentage	<u>53.29%</u>		
7	[F] Used and useful percentage for rate case purposes (see note).	<table border="1" style="display: inline-table;"><tr><td>USE:</td><td style="text-align: right;"><u>100.00%</u></td></tr></table>	USE:	<u>100.00%</u>
USE:	<u>100.00%</u>			

NOTE: In Docket No. 20200139-WS, the Commission found the WWTP to be 100% used and useful, because it provided evidence of an agreement that the last available parcel was being developed over five years and the service was built out. There are no changes to these circumstances. 35 of the 36 lots have been developed by YE 2023. The system should still be considered 100% used and useful.

All reuse related plant that can be separately identified in the accounts should be considered as 100% used & useful irrespective of the decision regarding the WWTP.

Recap Schedules: A-6, A-10, B-14

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Labrador
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 2 of 2
Preparer: Seidman, F.

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile gpd	gpy	
1	6		0	0.000	0	
2	8		33,738	6.390	25,559	
3	10		0	0.000	0	
4	Total		33,738	6.390	25,559	9,329,068
5	Estimated Inflow @ 10% of gallons sold (L.10)					2,692,837
6	Allowable I&I					12,021,905

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					28,057,900
---	---------------------------	--	--	--	--	------------

			Estimated returned *	
8	Gallons Billed (not capped) to:			
	SFR Residential WW cust.	21,757,743	80%	17,406,194
9	All Other	5,170,630	90%	4,653,567
10	Estimated flows returned	26,928,373		22,059,761

11	Estimated I&I (treated less returned) [L.7-L.10]				5,998,139
12	Actual I&I less allowable [L.11-L.6]				-6,023,767
13	Excess, if any [L.11-L.6, if positive]				0
14	Excess as percent of wastewater treated				0.00%

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Labrador
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Distribution & Collection Systems

In the last three cases, Docket Nos. 110264-WS, 140135-WS and 20160101-WS, the Commission found the distribution & collection systems to be 100% used and useful and was so stipulated in Docket No. 20200139-WS. The Commission should continue to consider the systems 100% used and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Labrador
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5, F-6, F-7

Water Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

EG =	Equivalent annual growth in ERCs (see F-9)	18.20 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	207 gpd/ERC	**
PN =	Property needed expressed in U units	18,852 gpd	

** MDD from F-5 divided by average ERCs from F-9.

Wastewater Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

EG =	Equivalent annual growth in ERCs (see F-10)	12.95 ERC/yr	*
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	84 gpd/ERC	**
PN =	Property needed expressed in U units	5,442 gpd	

** 3MRADF from F-6 divided by average ERCs from F-9.

Distribution & Collection Systems

The distribution & collection lines serving customers are 100 U&U. See F-7.

Company: Sunshine Water Services Company - Labrador
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	900	899	900	16,534,168	18,382	20,921,898	1,138	
2	2020	899	874	887	17,273,684	19,485	22,539,884	1,157	1.63%
3	2021	874	894	884	16,814,042	19,020	23,601,892	1,241	7.27%
4	2022	894	912	903	20,178,374	22,346	26,969,964	1,207	-2.74%
5	2023	912	923	918	21,757,743	23,714	27,698,333	1,168	-3.22%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>0.74%</u>	

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	1149.223849	1	1,138
X Coefficient:	10.97731352	2	1,157
R^2:	0.176224696	3	1,241
		4	1,207
		5	1,168
		10	1259

Five year growth 91 ERCs
 Annual average growth 18.20 ERCs

Company: Sunshine Water Services Company - Labrador
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	900	899	900	16,534,168	18,382	20,164,108	1,097	
2	2020	899	874	887	17,273,684	19,485	21,153,264	1,086	-1.04%
3	2021	874	894	884	16,814,042	19,020	20,559,302	1,081	-0.43%
4	2022	894	912	903	20,178,374	22,346	25,484,494	1,140	5.51%
5	2023	912	923	918	21,757,743	23,714	26,928,373	1,136	-0.43%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>0.90%</u>	

Regression Analysis per Rule 25-30.431(2)(C)

	<u>X</u>	<u>Y</u>
Constant:	1068.30412	1 1,097
X Coefficient:	13.19741582	2 1,086
R^2:	0.54965891	3 1,081
		4 1,140
		5 1,136
		10 1200
Five year growth		65 ERCs
Annual average growth		12.95 ERCs

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Pasco - Summertree
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (1)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23			3.199	2.879	0.167	0.152	4.8%
Feb-23			2.883	2.565	0.081	0.237	8.2%
Mar-23			3.368	2.617	0.168	0.583	17.3%
Apr-23			3.170	2.703	0.121	0.346	10.9%
May-23			3.254	2.536	0.162	0.556	17.1%
Jun-23			2.958	2.381	0.226	0.351	11.9%
Jul-23			3.054	2.148	0.234	0.672	22.0%
Aug-23			2.968	2.149	0.192	0.627	21.1%
Sep-23			2.946	2.287	0.297	0.363	12.3%
Oct-23			3.645	2.137	0.715	0.793	21.8%
Nov-23			3.104	2.445	0.180	0.478	15.4%
Dec-23			3.093	2.558	0.255	0.280	9.0%
Total	-	-	37.643	29.406	2.797	5.440	14.5%

(Above data in millions of gallons)

(1) Other Uses includes such uses as line breaks, flushing and water quality testing. Summertree purchases chloraminated water from Pasco County. It does not hold its chlorine residual well at the system extremities, resulting in a high amount of flushing. Summertree is exploring a program to using chlorine dioxide in order to maintain residuals while reducing flushing and costs.

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Pasco - Summertree

Docket No.: 20240068-WS

Test Year Ended: December 31, 2023

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23					0.000	2.873
Feb-23					0.000	2.560
Mar-23					0.000	2.610
Apr-23					0.000	2.697
May-23					0.000	2.531
Jun-23					0.000	2.376
Jul-23					0.000	2.143
Aug-23					0.000	2.147
Sep-23					0.000	2.302
Oct-23					0.000	2.132
Nov-23					0.000	2.438
Dec-23					0.000	2.541
Total	0.000				0.000	29.350

All sewage pumped to Pasco County

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Pasco - Summertree
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-3
Page 1 of 1
Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Not Applicable - All water Purchased	
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	_____	
** All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily.		
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) _____	_____
	(2) _____	_____
	(3) _____	_____
	(4) _____	_____
	(5) _____	_____
	AVERAGE	_____
4 Average Daily Flow	Max Month	_____
	Annual	_____
5 Required Fire Flow (Mixed single & multi-family)		

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Pasco - Summertree
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-4
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD
Not Applicable - all sewage pumped to Pasco County		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Company: Sunshine Water Services Company - Pasco - Summertree
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-6
Page 1 of 2
Preparer: Seidman, F.**

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

Recap Schedules: A-6,A-10,B-14

Not Applicable - all sewage pumped to Pasco County

The wastewater interconnection is considered to be 100% used & useful.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Pasco - Summertree
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 2 of 2
Preparer: F. Seidman

SUMMERTREE PURCHASES

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile gpd	gpy	
1	6		0	0.000	0	
2	8		37,851	7.169	28,675	
3	10		0	0.000	0	
4	Total		37,851	7.169	28,675	10,466,375
5	Estimated Inflow @ 10% of flows (1.10)					2,933,747
6	Allowable I&I					13,400,122

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated by Pasco County					29,350,025
---	---	--	--	--	--	------------

			Estimated returned *		
8	Gallons Billed (not capped) to:				
	SFR Residential WW cust.	28,819,699	80%		23,055,759
9	All Other	517,770	90%		465,993
10	Estimated flows returned	29,337,469			23,521,752

11	Estimated I&I (treated less returned) [1.7-1.10]				5,828,273
12	Actual less allowable [1.11-1.6]				-7,571,849
13	Excess, if any [1.11-1.6, if positive]				0
14	Excess as percent of wastewater treated				0.00%

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Pasco - Summertree
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

Used & useful was determined to be 100% U&U in Docket No. 20160101-WS.

It was so stipulated in Docket No. 20200139-WS.

The system should remain 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Pasco - Summertree
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Used & useful was determined to be 100% U&U in Docket No. 20160101-WS.
It was so stipulated in Docket No. 20200139-WS.
The system should remain 100% used & useful.

Company: Sunshine Water Services Company - Pasco - Summertree
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	1,200	1,196	1,198	27,452,236	22,915	28,249,748	1,233	
2	2020	1,196	1,183	1,190	29,100,676	24,465	30,100,386	1,230	-0.20%
3	2021	1,183	1,185	1,184	28,022,867	23,668	28,738,717	1,214	-1.31%
4	2022	1,185	1,193	1,189	28,145,153	23,671	28,937,883	1,222	0.68%
5	2023	1,193	1,192	1,193	28,819,699	24,167	29,405,579	1,217	-0.47%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.32%</u>

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	1235.32731	1	1,233
X Coefficient:	-3.999529888	2	1,230
R^2:	0.6017315	3	1,214
		4	1,222
		5	1,217
		10	1195
Five year growth			(21) ERCs
Annual average growth			-4.28 ERCs

Company: Sunshine Water Services Company - Pasco - Summertree
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	1,200	1,196	1,198	27,452,236	22,915	28,011,506	1,222	
2	2020	1,196	1,183	1,190	29,100,676	24,465	29,776,176	1,217	-0.43%
3	2021	1,183	1,185	1,184	28,022,867	23,668	28,563,097	1,207	-0.85%
4	2022	1,185	1,193	1,189	28,145,153	23,671	28,842,173	1,218	0.96%
5	2023	1,193	1,192	1,193	28,819,699	24,167	29,337,469	1,214	-0.37%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.17%</u>

Regression Analysis per Rule 25-30.431(2)(C)

	<u>X</u>	<u>Y</u>
Constant:	1220.431415	1 1,222
X Coefficient:	-1.562941406	2 1,217
R^2:	0.179079501	3 1,207
		4 1,218
		5 1,214
		10 1205

Five year growth (9) ERCs
 Annual average growth -1.82 ERCs

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Company: Sunshine Water Services Company - Pasco - Orangewood, Buena Vista, Wis-Bar
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Preparer: Seidman, F.

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	8.311	8.423	0.000	8.568	0.099	-0.244	-2.9%
Feb-23	7.205	7.301	0.000	6.239	0.046	1.016	13.9%
Mar-23	8.328	8.340	0.000	6.123	0.026	2.191	26.3%
Apr-23	8.658	8.722	0.000	7.107	0.038	1.578	18.1%
May-23	8.557	8.567	0.000	7.362	0.120	1.085	12.7%
Jun-23	8.079	8.163	0.000	6.491	0.088	1.583	19.4%
Jul-23	8.848	8.959	0.000	6.603	0.094	2.263	25.3%
Aug-23	8.848	8.961	0.000	7.188	0.034	1.739	19.4%
Sep-23	8.502	8.613	0.000	6.431	0.073	2.109	24.5%
Oct-23	8.619	8.735	0.000	6.504	0.013	2.218	25.4%
Nov-23	8.082	8.188	0.000	6.474	0.019	1.695	20.7%
Dec-23	7.644	7.749	0.000	6.077	0.033	1.640	21.2%
Total	99.683	100.722	0.000	81.167	0.683	18.873	18.7%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Sunshine Water Services Company - Pasco - Orangewood, Buena Vista, Wis-Bar
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-2
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23					0.000	0.374
Feb-23					0.000	0.385
Mar-23					0.000	0.367
Apr-23					0.000	0.327
May-23					0.000	0.329
Jun-23					0.000	0.342
Jul-23					0.000	0.414
Aug-23					0.000	0.390
Sep-23					0.000	0.369
Oct-23					0.000	0.454
Nov-23					0.000	0.386
Dec-23					0.000	0.410
Total	0.000				0.000	4.549

(Above data in millions of gallons)

Wastewater collection is provide to the Wis-Bar area only, and is pumped to Pasco County for treatment & disposal.

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Pasco - Orangewood, Buena Vista, Wis-Bar
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown (Max day per CUP)		346,000
on the DEP operating or construction permit, provide an explanation. (Ann. Average day per CUP)		260,000
Design Capacity per Sanitary Survey		1,240,000
2 Maximum Day		
The single day with the highest pumpage rate for the test year.		
Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		
	7/4/2023	369,200
	No reported incidents	
Max day - 2 day weekend reading	4/15/2023	410,400
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		
	(1) 7/7/2023	317,900
	(2) 7/1/2023	332,600
	(3) 7/22/2023	345,900
	(4) 7/15/2023	368,200
	(5) 7/4/2023	369,200
	AVERAGE	346,760
4 Average Daily Flow		
	Max Month	289,008
	Annual	275,951
5 Required Fire Flow		
	500 gpm for 2 hours	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Pasco - Oranewood, Buena Vista, Wis-Bar

Docket No.: 20240068-WS

Test Year Ended: December 31, 2023

Schedule F-4

Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD
Wastewater collection is provided to the Wis-Bar area only, and is pumped to Pasco County for treatment & disposal.	_____	_____
1. Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	_____	_____
2. Average Daily Flow Max Month (a) An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	_____	_____

Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-5
 Page 1 of 1
 Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		1,028 gpm
Firm Reliable well pumping capacity (largest well out), gpm		736 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		43,870 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		369,200 gpd
Peak hour demand = 2x max day/1440		513 gpm
Fire flow requirement	500 gpm for 2 hours	60,000 gpd
Unaccounted for water	18.74% of water pumped	36 gpm
Acceptable unaccounted for	10.00%	0 gpm
Excess unaccounted for		36 gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant, no usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	513 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	36 gpm
E =	Firm Reliable Capacity	736 gpm

The above used and useful factor is applicable to all source of supply, pumping, storage and treatment accounts.

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Company: Sunshine Water Services Company - Pasco - Orangewood, Buena Vista, Wis-Bar
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-6
Page 1 of 2
Preparer: Seidman, F.**

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

Recap Schedules: A-6,A-10,B-14

Not Applicable - wastewater service purchased from Pasco County.

Company: Sunshine Water Services Company - Pasco - Orangewood, Buena Vista, Wis-Bar
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 2 of 2
Preparer: F. Seidman

ORANGEWOOD (WIS-BAR)

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile gpd	gpy	
1	4		0	0.000	0	
2	6		0	0.000	0	
3	8		6,192	1.173	4,691	
4	10		0	0.000	0	
4	Total		6,192	1.173	4,691	1,712,182
5	Estimated Inflow @ 10% of flows (1.10)					648,423
6	Allowable I&I					2,360,605

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated (purchased)					4,548,512
---	---------------------------------------	--	--	--	--	------------------

			Estimated returned *	
8	Gallons Billed (not capped) to:			
	SFR Residential WW cust.	6,305,330	80%	5,044,264
9	All Other	178,900	90%	161,010
10	Estimated flows returned			5,205,274

11	Estimated I&I (treated less returned) [1.7-1.10]				-656,762
12	Actual less allowable [1.11-1.6]				-3,017,367
13	Excess, if any [1.11-1.6, if positive]				0
14	Excess as percent of wastewater treated				0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Sunshine Water Services Company - Pasco - Orangewood, Buena Vista, Wis-Bar
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-7
Page 1 of 1
Preparer: Seidman, F.

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution and Collection Systems

Used & useful was last set for this system in Docket No. 20160101-WS and found to be 100% U&U.
This was stipulated in Docket No. 20200139-WS.
The system should remain 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Pasco - Orangewood, Buena Vista, Wis-Bar

Schedule F-8

Docket No.: 20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Not applicable. Used & useful was last set for this system in Docket No. 20160101-WS.

All water is purchased. The system was found to be built out and 100% U&U.

It was so stipulated in Docket No. 20200139-WS. Circumstances have not changed.

The system should remain 100% used & useful.

Company: Sunshine Water Services Company - Pasco - Orangewood, Buena Vista, Wis-Bar
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	1,713	1,677	1,695	64,122,303	37,830	72,398,288	1,914	
2	2020	1,677	1,713	1,695	67,229,655	39,664	75,409,672	1,901	-0.65%
3	2021	1,713	1,712	1,713	65,843,891	38,449	72,539,056	1,887	-0.77%
4	2022	1,712	1,747	1,730	70,655,277	40,853	75,303,097	1,843	-2.30%
5	2023	1,747	1,793	1,770	74,022,373	41,821	81,166,646	1,941	5.29%
Average Growth Through 5-Year Period (Col. 8)									<u>0.39%</u>

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	1898.297273	1	1,914
X Coefficient:	-0.383515136	2	1,901
R^2:	0.000282059	3	1,887
		4	1,843
		5	1,941
		10	1894

Five year growth (46) ERCs
 Annual average growth -9.27 ERCs

Company: Sunshine Water Services Company - Pasco - Orangewood, Buena Vista, Wis-Bar
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	162	145	154	3,811,704	24,832	3,840,984	155		
2	2020	145	156	151	4,163,838	27,667	4,225,800	153	-1.25%	
3	2021	156	165	161	3,693,853	23,015	3,784,313	164	7.65%	
4	2022	165	197	181	3,812,735	21,065	3,957,665	188	14.26%	
5	2023	197	238	218	6,305,330	* 28,990	6,484,230	224	19.05%	
								Average Growth Through 5-Year Period (Col. 8)		9.93%

* Significant increase in gallons sold from 2022 to 2023 associated with addition of Townes of Darlington townhomes.

Regression Analysis per Rule 25-30.431(2)(C)

Constant:	124.7427484	<u>X</u>	<u>Y</u>
X Coefficient:	17.3124524	1	155
R^2:	0.846469208	2	153
		3	164
		4	188
		5	224
		10	298

HISTORIC

Five year growth per regression equation:	74 ERCs
Annual average growth	14.84 ERCs
Five year growth per 5% per year maximum	62 ERCs
Annual average growth	12 ERCs

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Pinellas -Lake Tarpon
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	1.285	1.271	0.000	1.056	0.000	0.214	16.9%
Feb-23	1.334	1.319	0.000	1.189	0.000	0.130	9.9%
Mar-23	1.660	1.636	0.000	1.294	0.004	0.338	20.6%
Apr-23	1.485	1.461	0.000	1.552	0.000	-0.091	-6.2%
May-23	1.184	1.164	0.060	1.280	0.000	-0.056	-4.6%
Jun-23	1.023	1.007	0.393	0.961	0.028	0.411	29.4%
Jul-23	1.417	1.394	0.116	1.289	0.040	0.182	12.0%
Aug-23	0.934	0.919	0.127	1.197	0.025	-0.176	-16.8%
Sep-23	1.008	0.992	0.074	1.052	0.025	-0.011	-1.0%
Oct-23	1.091	1.074	0.055	0.959	0.025	0.144	12.8%
Nov-23	1.061	1.044	0.066	1.018	0.025	0.067	6.0%
Dec-23	1.028	1.012	0.019	1.101	0.025	-0.096	-9.3%
Total	14.510	14.293	0.911	13.947	0.200	1.057	6.9%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Pinellas -Lake Tarpon
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	MMAF per CUP Annual Average per CUP	172,000 84,300
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	3/23/2023 No unusual occurrences 7/13/2023 Max day - Hydrant flushing	66,000 70,000
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 3/9/2023 (2) 3/24/2023 (3) 3/30/2023 (4) 3/25/2023 (5) 3/23/2023 AVERAGE	59,000 59,000 59,000 65,000 66,000 61,600
* 2/22 and 2/23 are a Sunday & Monday, read on Monday. Amounts shown = equal allocation. Experienced a main break on 2/22. Amounts shown are not adjusted for the break		
4 Average Daily Flow	Max Month Annual	47,119 39,158
5 Required Fire Flow	None	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Pinellas -Lake Tarpon
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm	300 gpm
Firm Reliable well pumping capacity (largest well out), gpm	0 gpm
Ground storage capacity, gal.	0 gallons
Usable ground storage (90%), gal.	0 gallons
Elevated Storage	0 gallons
Usable ground storage (100%), gal.	0 gallons
Hydropneumatic storage capacity, gal.	10,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.	0 gallons
Total usable storage, gal.	0 gallons

Maximum day demand,	66,000 gpd
Peak hour demand = 2x max day/1440	92 gpm

Fire flow requirement	0 gpd
-----------------------	-------

Unaccounted for water	6.95% of water pumped	2 gpm
Acceptable unaccounted for	10.00%	3 gpm
Excess unaccounted for		0 gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325:

No usable storage

Water Treatment Plant, no usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	92 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	0 gpm
E =	Firm Reliable Capacity	0 gpm

The above used and useful factor is applicable to all source of supply, pumping, storage and treatment accounts.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Sunshine Water Services Company - Pinellas -Lake Tarpon
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-7
Page 1 of 1
Preparer: Seidman, F.

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

Used & useful was last set for this system in Docket No. 120160101-WS.

The water distribution system was found to be built out and 100% U&U and was so stipulated in Docket No. 20200139-WS .

Circumstances have not changed. The system should remain 100% used and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Pinellas -Lake Tarpon
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

**Not applicable. Used & useful was last set for this system in Docket No. 20160101-WS.
All water is purchased. The system was found to be built out and 100% U&U.
It was so stipulated in Docket No. 20200139-WS. Circumstances have not changed.
The system should remain 100% used & useful.**

Company: Sunshine Water Services Company - Pinellas -Lake Tarpon
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	502	509	506	11,500,190	22,750	13,799,800	607	
2	2020	509	507	508	13,405,350	26,388	13,520,210	512	-15.53%
3	2021	507	510	509	11,803,700	23,213	12,894,800	556	8.42%
4	2022	510	509	510	11,525,656	22,622	12,395,307	548	-1.36%
5	2023	509	500	505	12,452,434	24,683	13,946,853	565	3.12%
Average Growth Through 5-Year Period (Col. 8)									<u>-1.34%</u>

Regression Analysis per Rule 25-30.431(2)(C)

	X	Y
Constant:	571.7297202	1 607
X Coefficient:	-4.748119145	2 512
R^2:	0.049015594	3 556
		4 548
		5 565
		10 524

Five year growth (41) ERCs
 Annual average growth -8.16 ERCs

**Gallons of Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

**Company: Sunshine Water Services Company - Mid-County
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-2
Page 1 of 1
Preparer: Seidman, F.**

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Mid-County	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23	24.363				24.363	0.000
Feb-23	21.095				21.095	0.000
Mar-23	23.284				23.284	0.000
Apr-23	22.006				22.006	0.000
May-23	21.978				21.978	0.000
Jun-23	23.320				23.320	0.000
Jul-23	24.483				24.483	0.000
Aug-23	25.268				25.268	0.000
Sep-23	27.007				27.007	0.000
Oct-23	22.862				22.862	0.000
Nov-23	19.601				19.601	0.000
Dec-23	21.518				21.518	0.000
Total	276.785				276.785	0.000

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Mid-County
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-4
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>MONTH</u>	<u>GPD</u>
1. Permitted Plant Capacity (AADF) The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	<u> </u>	<u>900,000</u>
2. Average Daily Flow Max Month	<u>9/2023</u>	<u>900,233</u>
3. Average Annual Daily Flow		<u>758,315</u>
4. Max 3 Month Average Daily Flow (3MADF)	<u>Ending 9/2023</u>	<u>835,035</u>

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Mid-County
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

Line

No.

1	(A) Used and useful flow, GPD (AADF)	<u>758,315</u>
2	(B) Less: Excess I&I (No indication of excess I/I - see note))	-
3	(C) Plus: Property needed for post test year period (See F-8)	<u>41,898</u>
4	(E) Permitted capacity	<u>900,000</u>
5	(F) Used and useful percentage	<u>88.91%</u>
6	See Note	Use
		<u>100.00%</u>
7	(G) Non-used and useful percentage	<u>11.09%</u>
8	See Note	Use
		<u>0.00%</u>

Note: Used & Useful Evaluation -

Over several cases the Utility has consistently taken the position that Mid-County is a built out system although the demand changes from year to year as the characteristics of the customer base change.

In Docket No. 20160101-WS, although Mid-County requested 100% U&U, the Commission approved 93.67% based on calculated percentages. In Docket No. 20200139-WS, the calculated percentage exceeded 100% and 100% used and useful was approved. This year the calculated used and useful percentage fell to 88.91% reflecting changes in the usage characteristics of the customer base, conservation and reduced I/I associated with 2021-22 pipe lining projects.

In keeping with Commission practice the U&U should be set at 100%, the level last achieved, and should remain at that level going forward.

Company: Sunshine Water Services Company - Mid-County
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 2 of 2
Preparer: Seidman, F.

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile		
				gpd	gpy	
1	2		115	0.022	22	
2	4		107	0.020	41	
3	6		2,020	0.383	1,148	
4	8		182,940	34.648	138,591	
5	10		279	0.053	264	
6	12		94	0.018	107	
7	18		490	0.093	835	
8	Total		186,045	35.236	141,007	51,467,627
9	Estimated Inflow @ 10% of gallons sold (L.14)					28,000,600
10	Allowable I&I					79,468,227

B. Actual Inflow & Infiltration (I&I)

11 Wastewater treated 276,785,000

			Estimated returned *	
12	Gallons Billed (capped) to:			
	SFR Residential WW cust.	106,573,000	100%	106,573,000
13	All Other	173,433,000	90%	156,089,700
14	Estimated flows returned	280,006,000		262,662,700

Note: Gallons are billable gallons from Schedule E-2 , therefore for residential they are capped and assumed 100% returned.

15	Estimated I&I (treated less returned) [L.11-L.14]	14,122,300
16	Actual I&I less allowable [L.15-L.10]	-65,345,927
17	Excess, if any [L.15-L.10, if positive]	0
18	Excess as percent of wastewater treated	0.00%

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Mid-County
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

This is a wastewater-only system.

Wastewater Collection System

The service area consists of many subdivisions as well as master metered areas. In general, the collection systems are built by the various developers and contributed to the utility. Only master feeders and lift stations that serve the system as a whole are built by the utility. There are still some pockets of undeveloped land, although they are now limited, and additional collection mains must be added before new customers can added. The collection system should be considered 100% used & useful and was so recognized in Docket No. 20160101-WS.

Company: Sunshine Water Services Company - Mid-County
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Wastewater Treatment & Related Facilities

PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs (see F-10)	35 ERC/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations	237 gpd/ERC, AADF *
PN =	Property needed expressed in U units	41,898 gpd

* Based on 2023 AADF divided by TY equivalent ERCs from Schedule F-10

Company: Sunshine Water Services Company - Mid-County
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

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)	(3)		(4)	(5) SFR Gallons Sold Note A	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold Note A	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
	Year	Meter Equivalent ERCs		Average					
		Beginning Note A	Ending Note A						
1	2019	3,097	3,097	3,097	N/A	N/A	N/A	3,097	
2	2020	3,097	3,206	3,152	N/A	N/A	N/A	3,152	1.76%
3	2021	3,206	3,255	3,231	N/A	N/A	N/A	3,231	2.51%
4	2022	3,255	3,197	3,226	N/A	N/A	N/A	3,226	-0.14%
5	2023	3,197	3,201	3,199	N/A	N/A	N/A	3,199	-0.84%
Average Growth Through 5-Year Period (Col. 8)									<u>0.82%</u>

NOTE A:

Billing information for this system must be obtained from the Pinellas County water utility. The county has indicated they do not keep historical consumption information, therefore the information needed to complete this schedule is not available. Mid-County has utilized the number of meter equivalents for the residential water meters as they appear in the annual reports at Schedule S-11. This appears to be the best indicator of growth.

Regression Analysis per Rule 25-30.431(2)(C)

Constant:	3097.25	<u>X</u>	<u>Y</u>
X Coefficient:	27.85	1	3,097
R^2:	0.609512153	2	3,152
		3	3,231
		4	3,226
		5	3,199
		10	3376

Five year growth 177 ERCs
 Annual average growth 35.35 ERCs

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Sunshine Water Services Company - Pinellas -Tierra Verde
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-2
Page 1 of 1
Preparer: F. Seidman

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23					0.000	12.132
Feb-23					0.000	8.884
Mar-23					0.000	10.060
Apr-23					0.000	10.750
May-23					0.000	12.637
Jun-23					0.000	10.567
Jul-23					0.000	9.641
Aug-23					0.000	12.161
Sep-23					0.000	8.807
Oct-23					0.000	9.473
Nov-23					0.000	9.722
Dec-23					0.000	10.551
Total	0.000				0.000	125.386

(Above data in millions of gallons)

All wastewater pumped to City of St. Petersburg for treatment and disposal.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Pinellas -Tierra Verde
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-4
Page 1 of 1
Preparer: F. Seidman

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD
NOT APPLICABLE - ALL TREATMENT PURCHASED		
1. Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. DEP Permitted Capacity		
2. Annual Average Daily Flow An average of the daily flows during the test year.		

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Pinellas -Tierra Verde
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 1 of 2
Preparer: F. Seidman

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

Recap Schedules: A-6,A-10,B-14

NOT APPLICABLE - ALL TREATMENT PURCHASED

1 (A) Used and useful flow, GPD (AADF, 12 mo ending 6/30/05)	
2	<u>0</u>
3 (B) Less: Excess I&I	0
4 (C) Plus: Property needed for post test year period (See F-8)	<u>0</u>
5 (D) Total Flows	0
6 (E) Permitted capacity	<u>0</u>
7 (F) Used and useful percentage	%
8 (G) Non-used and useful percentage	%

Company: Sunshine Water Services Company - Pinellas -Tierra Verde
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 2 of 2
Preparer: F. Seidman

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length		Allowance @ 500 gpd/inch-dia./mile		
		feet	miles	gpd	gpy	
1	8	72,573	13.745	54,980		
2	10	0	0.000	0		
3	12	0	0.000	0		
4	15	0	0.000	0		
5	18	0	0.000	0		
6	Total	72,573	13.745	54,980	20,067,534	
7	Estimated Inflow @ 10% of flows (I.13)					N/A
8	Allowable I&I					N/A

B. Calculation of Inflow & Infiltration (I&I)

9	Wastewater treated	125,385,997
---	--------------------	-------------

	Gallons billed to WW cust. (1)	Estimated (2) returned
10	Residential	N/A 100%
11	Multi-Units	N/A 100%
12	Commercial	<u>N/A</u> <u>100%</u>
13	Estimated flows returned	N/A 100%

(1) - Treatment is provided by City of St. Petersburg. The City also provides water service. In prior cases, the City has provided information on water gallons sold so we could do an I&I analysis. The City no longer provides this service, therefore a direct estimate of I/I flows is not possible. Also, residential service is billed at a flat rate, so no billable gallons are shown on Schedule E-2.

14	Estimated I&I (treated less returned) [I.9-I.13]	N/A
15	Actual less allowable [I.14-I.8]	N/A
16	Excess, if any [I.14-I.8, if positive]	N/A
17	Excess as percent of wastewater treated	N/A

The Tierra Verde service area is located entirely on a barrier island at the mouth of Tampa Bay. Ground water levels are always high, making the collection system more susceptible to I&I. In the TY 2007 case, the utility had found that the storm water systems of some of the condo developments were tied into the collection system. In addition, the Utility had found that I&I was entering the system from poorly constructed or damaged and abandoned developer lines. At that time, the City was treating 201.263 mg annually with 880 average SFRs or 626 gpd/SFR and the estimated excess I/I flow was 29 mg (data was available then). The Utility initiated I&I studies, tracked down the major sources of I/I and continued to carry out maintenance and repairs as needed. As a result, the City is now treating only 125.386 mg annually with 980 ME's or 350 gpd/ME, a 276 gpd/ME reduction in treated flows. This more than eliminates the 29 mg excess I/I found in 2007. It appears that the Utility has been effectively eliminating excess I/I.

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Pinellas -Tierra Verde
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: F. Seidman**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the historical 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 build-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Wastewater Collection System

In Docket No. 080248-SU, Order No. PSC-09-0372-PAA-SU, the Commission found the wastewater collection system to be 100% used and useful.

Docket No. 20160101-WS confirmed this and it was so stipulated in Docket No. 20200139-WS.

There has been no change to the collection system. It should remain 100% usec and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Pinellas -Tierra Verde

Schedule F-8

Docket No.: 20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: F. Seidman

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.

Recap Schedules: F-5,F-6,F-7

Wastewater Treatment & Related Facilities

Not Applicable - All sewage treatment service purchased from City of St. Petersburg.

Collection System

Not Applicable - System is built out. See Sch. F-7.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company - Pinellas -Tierra Verde
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 1
 Preparer: F. Seidman

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) Meter Equivalent ERCs (3) See Note			(4) Average	(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							
2	2019	967	959	963	N/A	N/A	N/A	963	-	
3	2020	959	974	967	N/A	N/A	N/A	967	0.36%	
4	2021	974	977	976	N/A	N/A	N/A	976	0.93%	
5	2022	977	981	979	N/A	N/A	N/A	979	0.36%	
6	2023	981	980	981	N/A	N/A	N/A	981	0.15%	
Average Growth Through 5-Year Period (Col. 8)									<u>0.48%</u>	

NOTE: Water is supplied by the City of St. Petersburg. Wastewater customer pay a flat rate. The City no longer maintains historical records regarding the gallons used by class or in total. Therefore, the growth analysis above is based on the historical number of meters equivalents for residential as shown in the Utility's annual report at Schedule S-11. Since the Utility purchases all treatment and disposal service and the collection system is 100% used and useful (Sch. F-7), the growth factor is not relevant.

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	959.45	1	963
X Coefficient:	4.55	2	967
R^2:	0.875832893	3	976
		4	979
		5	981
		10	1005
Five year growth			24 ERCs
Annual average growth			4.89 ERCs

Gallons of Wastewater Treated
In Thousands of Gallons

Company: Sunshine Water Services Company - Sandalhaven
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Individual Plant Flows (000,000)				Total Plant Flows	Purchased Sewage Treatment *	Total Sewage Treatment
	N/A	N/A	N/A	N/A			
Jan-23					-	2.160	2.160
Feb-23					-	2.445	2.445
Mar-23					-	2.676	2.676
Apr-23					-	2.473	2.473
May-23					-	1.522	1.522
Jun-23					-	1.085	1.085
Jul-23					-	1.610	1.610
Aug-23					-	1.743	1.743
Sep-23					-	1.197	1.197
Oct-23					-	0.473	0.473
Nov-23					-	0.277	0.277
Dec-23	-				-	0.093	0.093
Total	-	-	-	-	-	17.752	17.752

* Sewage treated by Englewood Water District (EWD)

Company: Sunshine Water Services Company - Sandalhaven
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-4
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	<u>MONTH</u>	<u>GPD</u>
1. Purchased Capacity, Englewood Water District (EWD) (AADF)		<u>300,000</u>
2.		
Average Daily Flow Max Month -	<u>Mar, 2023</u>	<u>86,330</u>
Average Annual Daily Flow		<u>48,637</u>

An average of the daily flows during the peak usage month during the test year.
 Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

Company: Sunshine Water Services Company - Sandalhaven
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.

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

Line No.	ALL FLOWS TO ENGLEWOOD WATER DISTRICT		
1	(A)	Used and Useful Flow, GPD, AADF	<u>48,637</u>
2	(B)	Less: Excess I&I	-
3	(C)	Plus: Property needed for post TY period (see F-8)	-
4	(D)	EWD Purchased Capacity, AADF	<u>300,000</u>
5	(E)	Used and useful percentage	<u>16.21 %</u>
		Use:	<u>42.24 %</u>
6	(F)	Non-used and useful percentage	<u>83.79 %</u>
		Use:	<u>57.76 %</u>

Note: In Docket No. 20200139-WS, the PSC determined U&U to be 42.24%, defaulting to the previously approved higher U&U set in Docket No. 20160101-WS. In the 2016 case (2015TY), the actual flows were 138,285 gpd. In September, 2022, the Sandalhaven service area was seriously impacted by Hurricane Ian. AADF fell to 77,959 gpd in that year and is only 48,637 gpd in this test year. There are signs of recovery, with daily flows averaging 107,000 over a recent three months in the spring of 2024. In accordance with Commission practice, used and useful should remain at the previously approved percentage of 42.24%.

The above used and useful percentage is applicable to All Treatment & Disposal Accounts 355.4,354.4,380.4 & 389.4.

Recap Schedules: A-6, A-10, B-14

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Sandalhaven
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 2 of 2
Preparer: Seidman, F.

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Type	Main length feet	miles	Allowance @ 500 gpd/inch-dia.-mile gpd	
1	4		0	0.000	0	
2	6		0	0.000	0	
3	8	PVC	44,045	8.342	33,367	
4	10		0	0.000	0	
5	12		0	0.000	0	
6	15		0	0.000	0	
7	Total		44,045	8.342	33,367	12,179,110
8	Estimated Inflow @ 10% of flows sold (L.15)					3,672,303
9	Allowable I&I					15,851,413

B. Calculation of Actual Inflow & Infiltration (I&I)

10 Wastewater treated 17,752,364 F-2

	<u>Water Gallons (not capped) sold to:</u>	<u>Estimated returned *</u>	
11	Residential WW SFR	23,924,033	80% 19,139,226 F-10
14	General Service	12,799,000	90% 11,519,100
15	Estimated flows returned	36,723,033	30,658,326 F-10
16	Estimated I&I (treated less returned) [L.10-L.15]		-12,905,963
17	Actual less allowable [L.16-L.9]		-28,757,376
18	Excess, if any [L.17, if positive]		0
19	Excess as percent of wastewater treated		0.00%
20	Excess as percent to be used for filing		0.00%

Company: Sunshine Water Services Company - Sandalhaven
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-7
Docket No.: 20240068-WS
Preparer: Seidman, F.

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 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.

Recap Schedules: A-6, A-10, B-14

This is a wastewater-only system.

Wastewater Collection System

The wastewater collection mains and lift stations within developments are contributed by the developers.

Under the circumstances, a used & useful analysis was not deemed necessary nor performed.

In Docket Nos. 20160101-WS, and 20200139-WS the PSC found the collection system to be 100% U&U.

The circumstances have not changed. The system should still be considered 100% U&U.

Master 12 "Force Main and Associated Lift Station Transmission System

In Docket No. 20160101-WS, the PSC concluded that this transmission system, being the sole means of delivering flows to the Englewood Water District (EWD) for treatment is 100% U&U. In Docket No. 20200139-WS there was no dispute and the Commission found them to be 100% U&U. They should remain as 100% used and useful.

Company: Sunshine Water Services Company - Sandalhaven
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-6, F-7

Wastewater Treatment & Related Facilities -

All flows are now sent to the Englewood Water District (EWD for treatment and disposal.

The growth factor is determined according to the formula in Commission Rule 25-30.431:

$$PN = EG \times PT \times U$$

where:

- EG = Equivalent annual growth in ERCs (see E-6), capped @ 5%/yr
- PT = Post test year period per statute
- U = Unit of measure utilized in U&U calculations
- PN = Property needed expressed in U units

The raw data produces negative growth and for reasons explained in Sch. F-10 is not representative of ongoing demand.

Company: Sunshine Water Services Company - Sandalhaven
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information in order to calculate the average growth in ERC's 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2019	852	824	838	19,894,000	23,740	35,116,000	1,479	
2	2020	824	810	817	20,982,233	25,682	34,733,233	1,352	-8.57%
3	2021	810	823	817	20,127,209	24,651	35,633,209	1,446	6.88%
4	2022	823	860	842	23,093,112	27,443	38,055,112	1,387	-4.07%
5	2023	860	860	860	23,924,033	27,819	36,723,033	1,320	-4.80%
Average Growth Through 5-Year Period (Col								1,376	-2.64%

Note: Above shows total sales (not capped) to WW Customers.

	<u>X</u>	<u>Y</u>
Regression Analysis per Rule 25-30.431(2)(C)		
Constant:	1481.977082	-
X Coefficient:	-28.39515608	1 1,479 Actual
R^2:	0.470967202	2 1,352 Actual
		3 1,446 Actual
		4 1,387 Actual
		5 1,320 Actual
		10 1,198 Projected
5 year growth		(122) ERCs
Annual average growth		(24) ERCs

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

Florida Public Service Commission

Company: Sunshine Water Services Company - Sanlando (includes Knollwood, Des Pinar, Longwood)
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-1
Page 1 of 1
Preparer: Seidman, F.

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 breakage's 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; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs (1)	(2) Total Gallons Corrected for Meter Error (2)	(3) Gallons Purchased	(4) Gallons Sold	(5) Other Uses (3)	(6) Unaccounted For Water (1)+(2)-(3)-(4)	(7) % Unaccounted For Water
Jan-23	128.236	129.307	0.000	142.095	1.122	-13.910	-10.8%
Feb-23	123.305	124.033	0.000	137.389	1.749	-15.105	-12.2%
Mar-23	167.672	167.672	0.000	168.433	0.680	-1.441	-0.9%
Apr-23	154.747	154.165	0.002	180.850	1.069	-27.752	-18.0%
May-23	149.743	149.406	0.000	191.548	3.164	-45.306	-30.3%
Jun-23	128.412	128.014	3.571	159.682	4.267	-32.364	-24.6%
Jul-23	155.393	154.819	0.000	150.424	0.253	4.143	2.7%
Aug-23	178.751	178.188	0.000	177.958	8.138	-7.907	-4.4%
Sep-23	133.318	132.827	0.033	187.085	0.947	-55.172	-41.5%
Oct-23	142.949	142.429	0.013	155.951	0.090	-13.599	-9.5%
Nov-23	132.864	132.394	0.000	166.877	0.605	-35.088	-26.5%
Dec-23	121.884	121.418	0.000	149.611	0.067	-28.260	-23.3%
Total	1,717.273	1,714.672	3.619	1,967.902	22.151	-271.762	-15.8%

(Above data in millions of gallons)

(1) Sum of Des Pinar, Knollwood &Wekiva (including Longwood) Plants

(2) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(3) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Sunshine Water Services Company - Sanlando (includes Knollwood, Des Pinar, Longwood)
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-2
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Wekiva	N/A	N/A	N/A	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23	67.643				67.643	-
Feb-23	58.059				58.059	-
Mar-23	62.223				62.223	-
Apr-23	56.077				56.077	-
May-23	65.888				65.888	-
Jun-23	68.150				68.150	-
Jul-23	69.520				69.520	-
Aug-23	63.913				63.913	-
Sep-23	64.720				64.720	-
Oct-23	63.920				63.920	-
Nov-23	63.360				63.360	-
Dec-23	67.980				67.980	-
Total	771.453	-	-	-	771.453	-

Company: Sunshine Water Services Company - Sanlando (includes Knollwood, Des Pinar, Longwood)
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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.

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		
Max Day Design Capacity per Sanitary Survey Reports		<u>17,925,000</u>
Maximum withdrawal per CUP, Annual average day		<u>10,098,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day		
	8/14/2023	<u>8,982,700</u>
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Month		
	(1) 8/9/2023	<u>7,241,000</u>
	(2) 8/20-2023	<u>7,667,300</u>
	(3) 8/23/2023	<u>7,689,000</u>
	(4) 8/24/2023	<u>8,764,700</u>
	(5) 8/14/2023	<u>8,982,700</u>
		AVERAGE <u>8,068,940</u>
5. Average Daily Flow		
	Max Month	<u>4,819,557</u>
	Annual	<u>4,697,733</u>
6. Required Fire Flow		
	1250 gpm for 2 hours	
Seminole County requires 500 gpm residential & 1,250 commercial. ISO requires 2 hours up to 2,500 gpm		
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Sanlando (includes Knollwood, Des Pinar, Longwood)
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-4
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (DMRs) sent to the Department of Environmental Protection.

Wekiva Plant only *	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (AADF)		<u>2,900,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>7/2023</u>	<u>2,242,581</u>
3. Average Annual Daily Flow		<u>2,113,569</u>
4. Max 3 Month Average Daily Flow (3MADF)	<u>Ending 1/2023</u>	<u>2,485,297</u>

Company: Sunshine Water Services Company - Sanlando (includes Knollwood, Des Pinar, Longwood)
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well capacity, gpm		17,376	gpm
Firm Reliable well pumping capacity (largest well out), gpm		13,876	gpm
Ground storage capacity, gal.		3,475,000	gallons
Usable ground storage (90%), gal.		3,127,500	gallons
Elevated Storage		0	gallons
Usable elevated storage		0	gallons
Hydropneumatic storage capacity, gal.		10,000	gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0	gallons
Total usable storage, gal.		3,127,500	gallons
Maximum day demand		8,982,700	gpd
Peak hour demand = 2 x maximum day/1440		12,476	gpm
3. Fire flow requirement	1250 gpm x 2 hours	150,000	gpd
4. Unaccounted for water	-15.82% of water pumped	(744,554)	gpd, avg
Acceptable unaccounted for	10.00%	469,773	gpd, avg
Excess unaccounted for		0	gpd, avg
5. <u>Used & Useful Analysis in accordance with Rule 25-30.4325</u>			

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where:	71.77%
Used and useful percentage for rate case purposes (see note).	100.00%

Note: The capacity of this system has remained unchanged since before 2010, although the demand varies, year to year. In Docket No. 20110257-WS and again in Docket 20160101-WS, actual demand and the rate growth growth resulted in a calculated 100% U&U. In Docket No. 201140060-WS, the calculated demand was less than 100%, but the Commission recognized U&U as 100% and in Docket No. 20200139-WS, it was so stipulated. The Commission should continue to recognize the system as 100% used and useful.

A =	Peak demand	8,982,700	gpd
B =	Property needed to serve five years after TY	427,943	gpd
C =	Fire flow demand	150,000	gpd
D =	Excess unaccounted for water	0	gpd
E =	Firm Reliable Capacity (16 hours)	13,320,960	gpd

The above used & useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures accounts.

Storage Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where:	100.00%		
A =	Peak demand	8,982,700	gallons
B =	Property needed to serve years after TY	427,943	gallons
C =	Fire flow demand	150,000	gallons
D =	Excess unaccounted for water	0	gallons
E =	Firm Reliable Capacity (Usable storage)	3,127,500	gallons

The above used & useful factor is applicable to the reservoir & storage account,

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Sanlando (includes Knollwood, Des Pinar, Longwood)
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.

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

<u>Line</u> <u>No.</u>			
	Wekiva Plant		
1	(A)	Used and useful flow (000):	
2		AADF - year 2023	<u>2,113,569</u>
3	(B)	Property needed for post test year period (see F-8)	<u>9,596</u>
4	(C)	Permitted capacity	<u>2,900,000</u>
5	(D)	Used and useful percentage	<u>73.21%</u>
6	(E)	Non-used and useful percentage	<u>26.79%</u>
7	[F]	Used and useful percentage for rate case purposes (see note).	<u>100.00%</u>

NOTE: In Docket No. 900338-WS, the Commission recognized the expansion of plant capacity to its current level as a prudent economic decision resulting from DER requirements. In every case since then, the Commission has found the WWTP to be 100% used and useful and was so stipulated in Docket No. 20200139-WS. The Commission should continue to find this system 100% used and useful.

All reuse related plant that can be separately identified in the accounts should be considered as 100% used & useful irrespective of the decision regarding the WWTP.

Recap Schedules: A-6, A-10, B-14

Company: Sunshine Water Services Company - Sanlando (includes Knollwood, Des Pinar, Longwood)

Docket No.: 20240068-WS

Test Year Ended: December 31, 2023

Schedule F-6

Page 2 of 2

Preparer: Seidman, F.

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	
1	4	0	0.000	0	
2	6	1,454	0.275	826	
3	8	573,563	108.629	434,517	
4	10	4,799	0.909	4,545	
5	12	583	0.110	663	
6	15	0	0.000	0	
7	Total	580,399	109.924	440,551	160,800,957
8	Estimated Inflow @ 10% of flows (L.14)				144,251,660
9	Allowable I&I				305,052,618

B. Calculation of Actual Inflow & Infiltration (I&I)

10 Wastewater treated 771,452,597 F-2

	<u>Water Gallons (not capped) sold to:</u>	<u>Estimated returned *</u>	
11	Residential WW SFR 1,199,311,151	32.5%	389,568,000 F-10
12	General Service 243,205,452	90%	218,884,907 F-10
14	Estimated flows returned 1,442,516,603		608,452,907

15 * The SFRs served are heavily foliated. The average monthly use per SFR from Schedule F-10 is 12,314 gallons. Non-irrigation use of 5,000 per month per SFR is a conservative estimate for water returned for treatment. For 8116 average SFRs for the TY that is 389,568,000 gallons.

16	Estimated I&I (treated less returned) [L.10-L.14]	162,999,690
17	Actual less allowable [L.16-L.9]	-142,052,927
18	Excess, if any [L.17, if positive]	0
19	Excess as percent of wastewater treated	0.00%

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Sanlando (includes Knollwood, Des Pinar, Longwood)
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Distribution & Collection Systems

Distribution and collection lines serving customers are almost totally contributed. An allowance for property needed for growth is not necessary. This conclusion was also reached in Docket No. 900338-WS and Docket No. 110257-WS, reaffirmed in Docket No. 20160101-WS and so stipulated in Docket No. 20200139-WS. The system should continue to be considered 100% used and useful.

Company: Sunshine Water Services Company - Sanlando (includes Knollwood, Des Pinar, Longwood)

Docket No.: 20240068-WS

Test Year Ended: December 31, 2023

Schedule F-8

Page 1 of 1

Preparer: Seidman, F.

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.

Recap Schedules: F-5, F-6, F-7

Water Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

EG =	Equivalent annual growth in ERCs (see F-9)	118 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	722 gpd/ERC	**
PN =	Property needed expressed in U units	427,943 gpd	

** MDD from F-5 divided by average ERCs from F-9.

Wastewater Treatment & Related Facilities (Wekiva)

$$PN = EG \times PT \times U$$

where:

EG =	Equivalent annual growth in ERCs (see F-9)	9 ERC/yr	*
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	217 gpd/ERC	**
PN =	Property needed expressed in U units	9,596 gpd	

** AADF from F-6 divided by average ERCs from Schedule F-10.

Distribution & Collection Systems

Distribution and collection lines serving customers are almost totally contributed. An allowance for property needed for growth is not necessary.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Sunshine Water Services Company - Sanlando (includes Knollwood, Des Pinar, Longwood)

Schedule F-9

Docket No.: 20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Seidman, F.

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)	(2)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending						
1	2019	9,729	9,664	9,697	1,487,419,262	153,398	1,875,192,114	12,224	
2	2020	9,664	9,765	9,715	1,483,885,396	152,750	1,932,661,572	12,652	3.50%
3	2021	9,765	9,796	9,781	1,523,536,702	155,773	1,968,391,216	12,636	-0.13%
4	2022	9,796	9,901	9,849	1,416,166,393	143,795	1,853,333,991	12,889	2.00%
5	2023	9,901	9,679	9,790	1,549,355,391	158,259	1,967,902,396	12,435	-3.52%
Average Growth Through 4-Year Period (Col. 8)									-0.55%

Reconciliation: Col. 7 differs from Sch. E-2 by 12.6 MG or only .56%, which is inconsequential. SFR customers and gallons do not include Multifamily customers.

		X	Y
Regression Analysis per Rule 25-30.431(2)(C) For Treatment Related Facilities			
Constant:	12370.26741	1	12,224 Actual
X Coefficient:	65.68280651	2	12,652 Actual
R^2:	0.172232251	3	12,636 Actual
		4	12,889 Actual
		5	12,435 Actual
		10	13,027 Projected
Projected 5 year growth	592 ERCs		
Annual average growth	118 ERCs		

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company - Sanlando (includes Knollwood, Des Pinar, Longwood)
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

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)	(2)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending						
1	2019	8,053	8,034	8,044	1,148,773,398	142,820	1,416,744,417	9,920	
2	2020	8,034	8,104	8,069	1,146,147,797	142,043	1,417,326,784	9,978	0.59%
3	2021	8,104	8,142	8,123	1,174,490,891	144,588	1,428,917,157	9,883	-0.96%
4	2022	8,142	8,204	8,173	1,099,287,220	134,502	1,360,490,228	10,115	2.35%
5	2023	8,204	8,028	8,116	1,199,311,151	147,771	1,442,516,603	9,762	-3.49%
Average Growth Through 5-Year Period (Col. 8)									<u><u>-0.70%</u></u>

The gallons shown are the total used by WW customers, without the SFR use being limited by the 10k billing cap. SFR customers and gallons do not include Multi-family customers.

X Y
 Regression Analysis per Rule 25-30.431(2)(C)
 For Treatment Related Facilities based on ERCs

Constant:	9985.193783	1	9,920	Actual
X Coefficient:	-17.9050551	2	9,978	Actual
R^2:	0.129529335	3	9,883	Actual
		4	10,115	Actual
		5	9,762	Actual
		10	9,806	Projected

Projected 5 year growth 44 ERCs
 Annual average growth 9 ERCs

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Company: Sunshine Water Services Company - Seminole - Bear Lake
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Preparer: Seidman, F.

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased Corrected (1)	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	1.529	1.501	0.000	1.403	0.001	0.097	6.5%
Feb-23	1.775	1.743	0.001	1.394	0.001	0.349	20.0%
Mar-23	1.697	1.666	0.000	1.472	0.000	0.193	11.6%
Apr-23	1.540	1.511	0.000	1.422	0.000	0.090	5.9%
May-23	1.668	1.638	0.000	1.484	0.001	0.153	9.3%
Jun-23	1.615	1.652	0.000	1.315	0.000	0.337	20.4%
Jul-23	1.660	1.720	0.000	1.405	0.000	0.314	18.3%
Aug-23	1.820	1.886	0.000	1.464	0.001	0.420	22.3%
Sep-23	1.326	1.373	0.133	1.472	0.000	0.034	2.3%
Oct-23	1.505	1.559	0.006	1.193	0.001	0.371	23.7%
Nov-23	1.532	1.587	0.073	1.332	0.001	0.327	19.7%
Dec-23	1.537	1.592	0.000	1.268	0.000	0.324	20.3%
Total	19.204	19.428	0.214	16.624	0.007	3.011	15.3%

(Above data in millions of gallons)

(1) The Utility does annual flow meter calibration, including the interconnect meter. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Bear Lake
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown Max Day per Sanitary Survey on the DEP operating or construction permit, provide an explanation.		288,000
	AADF per Cup	48,800
2 Maximum Day		
The single day with the highest pumpage rate for the test year.	7/5/2023	94,000
Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	No unusual circumstances noted.	
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 8/21/2023	71,900
	(2) 8/20/2023	72,000
	(3) 8/26/2023	72,000
	(4) 8/16/2023	81,000
	(5) 8/10/2023	82,100
	AVERAGE	75,800
4 Average Daily Flow	Max Month	52,825
	Annual	53,228
5 Required Fire Flow	None	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Bear Lake
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		220 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		0 gpm
Ground storage capacity, gal.		13,800 gallons
Usable ground storage (90%), gal.		12,420 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		3,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		12,420 gallons
Maximum day demand,		94,000 gpd
Peak hour demand = 2x max day/1440		131 gpm
Fire flow requirement		0 gpd
Unaccounted for water	15.33% of water pumped	8,249 gpd, avg
Acceptable unaccounted for	10.00%	5,381 gpd, avg
Excess unaccounted for		2,867 gpd, avg

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	94,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	0 gpd
D =	Excess Unaccounted for water	2,867 gpd
E =	Firm Reliable Capacity	0 gpd

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	94,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	0 gallons
D =	Excess Unaccounted for water	2,867 gallons
E =	Firm Reliable Capacity	12,420 gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Seminole - Bear Lake
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

In Docket No. 20160101-WS, U&U was reaffirmed to be 100% and so stipulated in Docket No. 20200139-WS. Circumstances have not changed. The system should remain 100% used and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Bear Lake
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

In Docket No. 20160101-WS, U&U was reaffirmed to be 100% and so stipulated in Docket No. 20200139-WS. Circumstances have not changed. The system should remain 100% used and useful.

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

Florida Public Service Commission

Schedule F-1

Company: Sunshine Water Services Company - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Docket No.: 20240068-WS

Test Year Ended: December 31, 2023

Page 1 of 1

Preparer: Seidman, F.

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs (1)	Total Gallons Corrected for Meter Error (2)	Gallons Purchased (2)	Gallons Sold	Other Uses)(3)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-23	3.263	3.418	0.093	3.225	0.000	0.286	8.1%
Feb-23	3.187	3.339	0.056	3.187	0.002	0.206	6.1%
Mar-23	3.987	4.177	0.052	3.323	0.000	0.906	21.4%
Apr-23	3.726	3.904	0.053	3.722	0.000	0.234	5.9%
May-23	3.806	3.987	0.060	3.283	0.002	0.761	18.8%
Jun-23	3.363	3.375	0.069	3.444	0.001	-0.001	0.0%
Jul-23	3.739	3.610	0.063	3.205	0.000	0.467	12.7%
Aug-23	3.977	3.839	0.065	3.464	0.003	0.437	11.2%
Sep-23	3.542	3.420	0.097	3.650	0.000	-0.134	-3.8%
Oct-23	3.490	3.370	0.080	3.069	0.000	0.380	11.0%
Nov-23	3.799	3.668	0.111	3.291	0.002	0.485	12.8%
Dec-23	3.225	3.113	0.084	3.070	0.097	0.030	0.0%
Total	43.103	43.219	0.881	39.933	0.109	4.058	9.2%

(Above data in millions of gallons)

(1) In matching to MORs, January & February, Ravenna & Phillips plants filed separately; after that, flows reported together.

(2) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(3) - Emergency Interconnect w. Cities of Lake Mary & Sanford

(4) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

**Gallons of Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Company: Sunshine Water Services Company - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Docket No.: 20240068-WS

Preparer: Seidman, F.

Test Year Ended: December 31, 2023

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment*
	(Name)	(Name)	(Name)			
Jan-23					0.000	2.901
Feb-23					0.000	2.051
Mar-23					0.000	2.043
Apr-23					0.000	2.234
May-23					0.000	2.200
Jun-23					0.000	1.779
Jul-23					0.000	3.981
Aug-23					0.000	2.676
Sep-23					0.000	2.473
Oct-23					0.000	2.242
Nov-23					0.000	2.600
Dec-23					0.000	2.523
Total	0.000				0.000	29.703

* Bulk interconnect; all sewage treated by City of Sanford

Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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.

		Date	GPD
1 Plant Capacity			
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Max Day per San. Survey		360,000
	AADF per CUP		122,100
2 Maximum Day			
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		8/26/2023	216,900
		36 hour read	
		8/5/2023	200,700
		<u>Peak with no unusual occurrences</u>	
3 Five Day Max. Year (excluding flow from Crystal Lake)			
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		(1) 3/12/2023	151,200
		(2) 3/8/2023	151,600
		(3) 3/26/2023	160,900
		(4) 3/27/2023	160,900
		(5) 3/31/2023	176,400
		AVERAGE	160,200
4 Average Daily Flow			
		Max Month	128,622
		Annual	118,409
5 Required Fire Flow			None

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Docket No.: 20240068-WS

Test Year Ended: December 31, 2023

Schedule F-4

Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD
<u>Not Applicable - Sewage treated by City of Sanford</u>		
1. Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	_____	_____
2. Average Daily Flow Max Month (a) An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	_____	_____

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).

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

BASED ON COMBINED FLOWS FROM RAVENNA PARK and & PHILLIPS

INPUT INFORMATION:

Total well pumping capacity, gpm		540 gpm
Firm Reliable well pumping capacity (largest well out), gpm		300 gpm
Ground storage capacity, gal.		75,000 gallons
Usable ground storage (90%), gal.		67,500 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		6,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		67,500 gallons
Maximum day demand,		200,700 gpd
Peak hour demand = 2x max day/1440		279 gpm
Fire flow requirement		0 gpd
Unaccounted for water	9.20% of water pumped	11,118 gpd, avg
Acceptable unaccounted for	10.00%	11,841 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where:	69.69%
Use:	100.00%

Used & useful was set for this system in Docket Nos. 120209-WS. The system was found to be built out and 100% used & useful. This was reaffirmed in Docket No. 20160101-WS. Since the last case, the Phillips distribution system has been interconnected., which provided the system the redundancy of another well. This benefits the utility by providing an alternative to having to supplement capacity through higher cost purchases from another system.

That addition results in reducing the calculated U&U below 100%. In Docket No. 20160101-WS, the Phillips system was evaluated separately and found to be 100% U&U as was the Ravenna system. Both were found to be built out. In Docket No. 20200139-WS, it was stipulated that water treatment and storage were 100% used and useful. The system should remain 100% used and useful.

A =	Peak demand	200,700 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	0 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (16 hours)	288,000 gpd

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land and structures accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where:	100.00%
--	---------

A =	Peak demand	200,700 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	0 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	67,500 gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations

Florida Public Service Commission

Wastewater Treatment Plant

Company: Sunshine Water Services Company - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Schedule F-6

Docket No.: 20240068-WS

Page 1 of 2

Test Year Ended: December 31, 2023

Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

All treatment purchased -not applicable

LINCOLN HEIGHTS

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile gpd	gpy	
1	6		0	0.000	0	
2	8		14,048	2.661	10,642	
3	10		0	0.000	0	
4	Total		14,048	2.661	10,642	3,884,485
5	Estimated Inflow @ 10% of flows (1.10)					1,427,751
6	Allowable I&I					5,312,236

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated per unconfirmed Sanford meter					29,703,000
---	---	--	--	--	--	------------

			Estimated returned *		
8	Gallons Billed (not capped) to:				
	SFR Residential WW cust.		13,117,038	84%	11,018,312
9	All Other		1,160,470	96%	1,114,051
10	Estimated flows returned		14,277,508		12,132,363

* Based on reasoning in Order No. PSC-07-0505-SC-WS, p.51

11	Estimated I&I (treated less returned) [1.7-1.10]				17,570,637
12	Actual less allowable [1.11-1.6]				12,258,401
13	Excess, if any [1.11-1.6, if positive]				12,258,401
14	Excess as percent of wastewater treated				41.27%

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

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Docket No.: 20240068-WS

Schedule F-7

Test Year Ended: December 31, 2023

Page 1 of 1

Preparer: Seidman, F.

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

Used & useful was last set at 100% for this system in Docket No. 20160101-WS.

The combined systems are each built out and remain 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Not Applicable

Used & useful was last set for this system at 100% in Docket No. 20160101-WS.
The combined systems are each built out and remain 100% used & useful.

Company: Sunshine Water Services Company - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	607	607	607	36,536,739	60,192	38,225,389	635	
2	2020	607	598	603	38,612,563	64,087	39,759,233	620	-2.31%
3	2021	598	611	605	38,585,852	63,831	40,174,462	629	1.45%
4	2022	611	609	610	38,092,340	62,446	39,343,390	630	0.10%
5	2023	609	606	608	38,772,633	63,823	39,933,103	626	-0.69%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>-0.36%</u>	

Regression Analysis per Rule 25-30.431(2)(C)

	<u>X</u>	<u>Y</u>
Constant:	630.8406891	1 635
X Coefficient:	-0.910174277	2 620
R^2:	0.069608046	3 629
		4 630
		5 626
		10 622

Five year growth (4) ERCs
 Annual average growth -0.79 ERCs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Schedule F-10

Docket No.: 20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Seidman, F.

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	2019	238	235	237	13,022,330	55,063	14,710,980	267	
2	2020	235	230	233	13,897,482	59,774	15,044,152	252	-5.80%
3	2021	230	235	233	13,704,478	58,944	15,293,088	259	3.09%
4	2022	235	233	234	13,271,870	56,717	14,522,920	256	-1.31%
5	2023	233	232	233	13,117,038	56,417	14,277,508	253	-1.17%
Average Growth Through 5-Year Period (Col. 8)									<u>-1.30%</u>

Regression Analysis per Rule 25-30.431(2)(C)

	<u>X</u>	<u>Y</u>
Constant:	264.6326	1 267
X Coefficient:	-2.382255	2 252
R^2:	0.371372	3 259
		4 256
		5 253
		10 241

Five year growth (12) ERCs
Annual average growth -2.45 ERCs

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Seminole - Jansen
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	1.736	1.731	0.000	1.691	0.036	0.003	0.2%
Feb-23	1.697	1.695	0.000	1.736	0.042	-0.083	-4.9%
Mar-23	2.277	2.270	0.000	1.718	0.060	0.492	21.7%
Apr-23	2.220	2.215	0.000	2.162	0.061	-0.008	-0.3%
May-23	2.197	2.191	0.000	2.113	0.051	0.027	1.2%
Jun-23	1.998	1.997	0.000	1.653	0.105	0.238	11.9%
Jul-23	2.064	2.064	0.000	1.735	0.069	0.261	12.6%
Aug-23	2.567	2.563	0.000	1.997	0.359	0.207	8.1%
Sep-23	2.006	1.999	0.000	1.777	0.062	0.161	8.0%
Oct-23	2.085	2.085	0.000	1.583	0.039	0.463	22.2%
Nov-23	2.046	2.046	0.000	1.770	0.034	0.242	11.8%
Dec-23	2.118	2.118	0.000	1.662	0.040	0.416	19.6%
Total	25.011	24.973	0.000	21.598	0.958	2.417	9.7%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Jansen
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Max Day Design per Sanitary Survey	309,600
	AADF per CUP	75,000
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	8/25/2023	151,700
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 8/14/2023	101,900
	(2) 8/16/2023	106,200
	(3) 8/29/2023	117,300
	(4) 8/21/2023	135,100
	(5) 8/25/2023	151,700
	AVERAGE	122,440
4 Average Daily Flow	Max Month	64,489
	Annual	68,420
5 Required Fire Flow	None	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Jansen
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		440 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		190 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		6,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		151,700 gpd
Peak hour demand = 2x max day/1440		211 gpm
Fire flow requirement		0 gpd
Unaccounted for water	9.68% of water pumped	4.60 gpm
Acceptable unaccounted for	10.00%	4.75 gpm
Excess unaccounted for		0 gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325:
No usable storage

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	211 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	0 gpm
E =	Firm Reliable Capacity	190 gpm

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Seminole - Jansen
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

Used & useful was last set for this system in Docket No. 20160101-WS.

The water distribution system was found to be built out and 100% U&U and so stipulated in Docket No. 20200139-WS.

Circumstances have not changed. The system should remain 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Jansen
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Not applicable. Used & useful was last set for this system in Docket No. Docket No. 20160101-WS.
All water is purchased. The system was found to be built out and 100% U&U and so stipulated in Docket No. 20200139-WS.
Circumstances have not changed. The system should remain 100% used & useful.

Company: Sunshine Water Services Company - Seminole - Jansen
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	(3) 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
		(2) Beginning	(3) Ending	(4) Average					
1	2019	255	250	253	20,017,140	79,276	20,028,130	253	
2	2020	250	257	254	22,636,536	89,296	22,994,366	258	1.93%
3	2021	257	264	261	22,440,060	86,142	22,699,920	264	2.33%
4	2022	264	256	260	20,638,300	79,378	20,832,550	262	-0.41%
5	2023	256	257	257	21,481,077	83,747	21,597,667	258	-1.74%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>0.53%</u>	

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	254.1662653	1	253
X Coefficient:	1.544699721	2	258
R^2:	0.313934366	3	264
		4	262
		5	258
		10	270

Five year growth 12 ERCs
 Annual average growth 2.34 ERCs

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Seminole - Little Wekiva
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	0.284	0.294	0.000	0.291	0.003	0.000	0.1%
Feb-23	0.279	0.289	0.000	0.236	0.004	0.050	17.3%
Mar-23	0.356	0.370	0.000	0.290	0.008	0.072	19.4%
Apr-23	0.362	0.375	0.000	0.341	0.005	0.030	7.9%
May-23	0.423	0.439	0.000	0.348	0.007	0.084	19.1%
Jun-23	0.381	0.388	0.000	0.372	0.008	0.009	2.2%
Jul-23	0.345	0.354	0.000	0.317	0.004	0.033	9.3%
Aug-23	0.382	0.393	0.000	0.311	0.024	0.058	14.7%
Sep-23	0.296	0.304	0.000	0.285	0.004	0.015	4.9%
Oct-23	0.340	0.349	0.000	0.257	0.002	0.091	26.0%
Nov-23	0.359	0.368	0.000	0.347	0.006	0.015	4.1%
Dec-23	0.367	0.377	0.000	0.341	0.003	0.032	8.6%
Total	4.172	4.301	0.000	3.735	0.078	0.488	11.4%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Little Wekiva
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Max Day Design per Sanitary Survey	48,000
	AADF per Cup	11,000
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	8/25/2023	21,700
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/9/2023	15,300
	(2) 5/14/2023	17,000
	(3) 5/15/2023	17,000
	(4) 5/30/2023	17,500
	(5) 5/18/2023	20,800
	AVERAGE	17,520
4 Average Daily Flow	Max Month	12,277
	Annual	11,784
5 Required Fire Flow	None	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Little Wekiva
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		100 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		0 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		1,500 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		12,277 gpd
Peak hour demand = 2x max day/1440		17 gpm
Fire flow requirement		0 gpd
Unaccounted for water	11.35% of water pumped	0.9 gpm
Acceptable unaccounted for	10.00%	0.8 gpm
Excess unaccounted for		0.1 gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325:
No usable storage

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	17 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	0.1 gpm
E =	Firm Reliable Capacity	0 gpm

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Seminole - Little Wekiva
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

**Used & useful was last set for this system in Docket No. 20160101-WS.
The water distribution system was found to be built out and 100% U&U and so stipulated in Docket No. 20200139-WS.
Circumstances have not changed. The system should remain 100% used & useful.**

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Little Wekiva
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Not applicable. Used & useful was last set for this system in Docket No. Docket No. 20160101-WS at 100% used and useful and so stipulated in Docket No. 20200139-WS. Circumstances have not changed. The system should remains 100% used & useful.

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Seminole - Oakland Shores
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	2.130	2.193	0.041	2.063	0.001	0.170	7.6%
Feb-23	1.751	1.803	0.346	2.239	0.001	-0.092	-4.3%
Mar-23	2.602	2.679	0.049	2.465	0.001	0.262	9.6%
Apr-23	2.526	2.601	0.091	2.982	0.001	-0.291	-10.8%
May-23	2.630	2.708	0.170	2.746	0.002	0.130	4.5%
Jun-23	2.029	2.091	0.116	2.557	0.001	-0.351	-15.9%
Jul-23	2.133	2.199	0.286	2.192	0.001	0.291	11.7%
Aug-23	1.733	1.787	1.164	2.704	0.001	0.246	8.3%
Sep-23	1.582	1.631	0.739	2.716	0.001	-0.348	-14.7%
Oct-23	2.408	2.483	0.122	2.329	0.001	0.274	10.5%
Nov-23	2.356	2.429	0.002	2.514	0.001	-0.085	-3.5%
Dec-23	1.599	1.648	0.692	2.187	0.005	0.148	6.3%
Total	25.479	26.252	3.818	29.694	0.020	0.355	1.2%

(Above data in millions of gallons)

* Emergency interconnect with City of Altamonte Springs

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Oakland Shores
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Max Day Design per Sanitary Survey	332,898
	AADF per Cup	96,877
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/11/2023	137,700
	Eyewash/shower left on overnight	8/9/2023
	Peak with no unusual occurrences	128,000
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/13/2023	110,100
	(2) 5/18/2023	112,200
	(3) 5/17/2023	115,400
	(4) 5/6/2023	118,900
	(5) 5/11/2023	137,700
	AVERAGE	118,860
4 Average Daily Flow	Max Month	87,363
	Annual	71,922
5 Required Fire Flow	* 600 gpm for 2 hours	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Oakland Shores
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		300 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		0 gpm
Ground storage capacity, gal.		16,800 gallons
Usable ground storage (90%), gal.		15,120 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		7,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		15,120 gallons
Maximum day demand, with no incidents		128,000 gpd
Peak hour demand = 2x max day/1440		178 gpm
Fire flow requirement	600 gpm for 2 hours	72,000 gpd
Unaccounted for water	1.18% of water pumped	973 gpd
Acceptable unaccounted for	10.00%	8,238 gpd
Excess unaccounted for		0 gpd

Used & Useful Analysis, in accordance with Rule 25-30.4325:
No usable storage

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	128,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	0 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity	0 gpd

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Seminole - Oakland Shores
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

Used & useful was last set for this system in Docket No. 20160101-WS.

The water distribution system was found to be built out and 100% U&U and so stipulated in Docket No. 20200139-WS.

Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Oakland Shores

Schedule F-8

Docket No.: 20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

**Not applicable. Used & useful was last set for this system in Docket No. 20160101-WS.
The system was found to be built out and 100% U&U and so stipulated in Docket No. 20200139-WS.
Circumstances have not changed. The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Oakland Shores
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	211	211	211	24,220,270	114,788	25,855,160	225	
2	2020	211	214	213	25,860,519	121,697	27,375,179	225	-0.13%
3	2021	214	224	219	26,861,760	122,656	28,883,590	235	4.68%
4	2022	224	213	219	24,884,902	113,890	26,241,111	230	-2.16%
5	2023	213	205	209	28,206,454	134,959	29,694,435	220	-4.51%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>-0.53%</u>	

Regression Analysis per Rule 25-30.431(2)(C)

Constant:	228.7130123	X	Y
X Coefficient:	-0.497264919	1	225
R^2:	0.0177518	2	225
		3	235
		4	230
		5	220
		10	224
Five year growth			4 ERCs
Annual average growth			0.74 ERCs

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Seminole - Park Ridge
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water (3)
Jan-23	0.515	0.509	0.000	0.855	0.038	-0.384	-75.3%
Feb-23	0.431	0.427	0.000	0.750	0.036	-0.359	-84.1%
Mar-23	0.525	0.520	0.000	0.389	0.041	0.089	17.1%
Apr-23	0.487	0.482	0.000	0.440	0.035	0.008	1.7%
May-23	0.560	0.554	0.000	0.430	0.045	0.079	14.2%
Jun-23	0.501	0.491	0.000	0.503	0.038	-0.051	-10.3%
Jul-23	0.483	0.470	0.000	0.422	0.021	0.028	5.9%
Aug-23	0.517	0.503	0.000	0.471	0.009	0.023	4.6%
Sep-23	0.453	0.440	0.000	0.443	0.009	-0.011	-2.5%
Oct-23	0.486	0.473	0.000	0.417	0.001	0.054	11.5%
Nov-23	0.437	0.425	0.000	0.473	0.002	-0.050	-11.7%
Dec-23	0.438	0.426	0.000	0.413	0.001	0.012	2.7%
Total	5.832	5.721	0.000	6.006	0.276	-0.561	-9.8%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

(3) Negative UAW appears to be associated with an estimated meter flow that occurred in 2022 being billed in 2023, resulting in a portion of recorded sales in 2023 not associated with the gallons pumped.

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Park Ridge
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Max Day Design per Sanitary Survey	246,000
	AADF per Cup	25,753
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	9/12/2023	32,300
	Blowout flushed	
	8/30/2023	28,900
	Peak with no unusual occurrences	
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/13/2023	23,100
	(2) 5/16/2023	23,100
	(3) 5/18/2023	24,900
	(4) 5/17/2023	25,600
	(5) 5/5/2023	27,800
	AVERAGE	24,900
4 Average Daily Flow	Max Month	16,379
	Annual	15,674
5 Required Fire Flow	None	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Park Ridge
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		300 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		0 gpm
Ground storage capacity, gal.		10,000 gallons
Usable ground storage (90%), gal.		9,000 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		3,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		9,000 gallons
Maximum day demand, with no incidents		28,900 gpd
Peak hour demand = 2x max day/1440		40 gpm
Fire flow requirement		0 gpd
Unaccounted for water	-9.80% of water pumped	-1,536 gpd
Acceptable unaccounted for	10.00%	1,567 gpd
Excess unaccounted for		0 gpd

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	28,900 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	0 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity	0 gpd

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	28,900 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	0 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	9,000 gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

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

Florida Public Service Commission

**Company: Sunshine Water Services Company - Seminole - Park Ridge
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023**

**Schedule F-7
Page 1 of 1
Preparer: Seidman, F.**

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

**Used & useful was last set at 100% used and useful for this system in Docket No. Docket No. 20160101-WS and so stipulated in Docket No. 20200139-WS. Circumstances have not changed.
The system should remain 100% used & useful.**

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Park Ridge
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Used & useful was last set at 100% used and useful for this system in Docket No. Docket No. 20160101-WS and so stipulated in Docket No. 20200139-WS. Circumstances have not changed. The system should remain 100% used & useful.

Company: Sunshine Water Services Company - Seminole - Park Ridge
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	(3) 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
		(2) Beginning	(3) Ending	(4) Average					
1	2019	105	104	105	5,840,999	55,895	5,852,039	105	
2	2020	104	100	102	6,647,460	65,171	6,649,270	102	-2.55%
3	2021	100	102	101	6,119,350	60,588	6,120,870	101	-0.98%
4	2022	102	98	100	5,609,977	56,100	5,612,087	100	-0.98%
5	2023	98	103	101	6,003,037	59,732	6,005,797	101	0.51%
Average Growth Through 5-Year Period (Col. 8)									<u>-1.00%</u>

Regression Analysis per Rule 25-30.431(2)(C)

	<u>X</u>	<u>Y</u>
Constant:	104.7546716	1 105
X Coefficient:	-1.029277654	2 102
R^2:	0.776848631	3 101
		4 100
		5 101
		10 94
Five year growth		(6) ERCs
Annual average growth		-1.22 ERCs

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Sunshine Water Services Company - Seminole - Weathersfield
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

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; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-23	6.412	6.354	-	5.387	0.026	0.941	14.8%
Feb-23	5.709	5.657	-	5.832	0.034	-0.209	-3.7%
Mar-23	6.842	6.780	-	5.819	0.098	0.863	12.7%
Apr-23	6.418	6.360	-	5.666	0.027	0.666	10.5%
May-23	6.471	6.412	-	5.861	0.067	0.485	7.6%
Jun-23	6.168	6.248	-	6.209	0.024	0.015	0.2%
Jul-23	6.471	6.610	-	5.633	0.047	0.930	14.1%
Aug-23	6.840	6.987	-	5.985	0.020	0.983	14.1%
Sep-23	5.236	5.349	0.918	6.523	0.034	-0.290	-4.6%
Oct-23	6.582	6.724	-	5.542	0.032	1.149	17.1%
Nov-23	2.801	2.861	4.036	6.012	0.027	0.858	12.4%
Dec-23	-	-	6.891	6.247	0.011	0.634	9.2%
Total	65.950	66.341	11.845	70.716	0.446	7.024	9.0%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Reconciliation: Gallons sold are the same as on F-9. Total gallons sold shown on F-1,9, for all Sunshine Water systems, reconcile to within -0.020% of E-2 total. Variance is due to rounding on monthly billing reports supporting E-2 and F Schedules.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Weathersfield
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-2
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-23	0.000				0.000	3.771
Feb-23	0.000				0.000	4.082
Mar-23	0.000				0.000	4.073
Apr-23	0.000				0.000	3.966
May-23	0.000				0.000	4.103
Jun-23	0.000				0.000	4.346
Jul-23	0.000				0.000	3.943
Aug-23	0.000				0.000	4.189
Sep-23	0.000				0.000	4.566
Oct-23	0.000				0.000	3.880
Nov-23	0.000				0.000	4.208
Dec-23	0.000				0.000	4.373
Total	0.000				0.000	49.501

All sewage treated by City of Sanford

Note: By agreement with Altamonte Springs, WW flow is assumed to be 70% of water sold and billed accordingly. The above flows equal 70% of water sales to WW customers.

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Weathersfield
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-3
Page 1 of 1
Preparer: Seidman, F.

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.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Max Day Design per Sanitary Survey	864,000
	Annual Avg. day per CUP	237,014
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>1/5/2023</u>	<u>315,000</u>
	<u>No unusual circumstances noted.</u>	
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>3/28/2023</u>	<u>248,000</u>
	(2) <u>3/16/2023</u>	<u>250,000</u>
	(3) <u>3/2/2023</u>	<u>252,000</u>
	(4) <u>3/23/2023</u>	<u>256,000</u>
	(5) <u>3/21/2023</u>	<u>275,000</u>
	AVERAGE	<u>256,200</u>
4 Average Daily Flow		
	Max Month	<u>206,842</u>
	Annual	<u>181,755</u>
5 Required Fire Flow	(Mixed residential/commercial)	* 1,250 gpm for 2 hours
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		
* Land Development Code of Seminole County Single family & duplexes - 600 gpm minimum All others - 1,250 gpm minimum		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Weathersfield
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-4
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (3MADF)	Not applicable - All sewage treatment purchased from City of Sanford	
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month		-
3. Average Annual Daily Flow		-
3. Max 3 Month Average Daily Flow (3MADF)		
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
(There is no record that this peak month was influenced by any abnormal infiltration)		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Weathersfield
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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).

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

INPUT INFORMATION:

Total well capacity, gpm		1,550 gpm
Firm Reliable well pumping capacity (largest well out), gpm		550 gpm
Ground storage capacity, gal.		100,000 gallons
Usable ground storage (90%), gal.		90,000 gallons
Elevated storage		0 gallons
Usable elevated storage		0 gallons
Hydropneumatic storage capacity, gal.		10,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		90,000 gallons
Maximum day demand		315,000 gpd
Peak hour demand = 2 x maximum day/1440		438 gpm
Fire flow requirement	1250 gpm x 2 hours	150,000 gpd
Unaccounted for water	8.98% of water pumped	19,243 gpd, avg
Acceptable unaccounted for	10.00%	18,176 gpd, avg
Excess unaccounted for		1,067.6 gpd, avg

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Percent Used & Useful = (A + B + C - D)/E x 100%, where:

	58.58%
Use:	100%

A =	Peak demand	315,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	150,000 gpd
D =	Excess unaccounted for water	1,068 gpd
E =	Firm Reliable Capacity	792,000 gpd

The above used & useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used & useful was set for this system in Docket No. 20120209-WS at 100%. The peak demand at that time was 438,000 gpd. In Docket No. 20160101-WS the peak demand dropped to 347,000 gpd, but it was stipulated to be 100% U&U, and it was again so stipulated in Docket No. 20200139-WS when the peak demand was 298,000 gpd. This recognizes that although demand fluctuates, reliable capacity has not changed. The system should continue to remain 100% U&U.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where:

100.00%

A =	Peak demand	315,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	150,000 gallons
D =	Excess Unaccounted for water	1,068 gallons
E =	Firm Reliable Capacity	90,000 gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Weathersfield
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

<u>Line No.</u>	<u>Not applicable - All sewage treatment purchased from City of Sanford</u>	
1	(A) Used and useful flow (000):	
2		- _____
3	(B) Property needed for post test year period (see F-8)	- _____
4	(C) Permitted capacity (3MADF)	- _____
5	(D) Used and useful percentage	
6	(E) Non-used and useful percentage	

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Weathersfield
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-6
Page 2 of 2
Preparer: Seidman, F.

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd	gpd/mile	
1	4			0.000	0	
2	8	49,513		9.377	37,510	
3	10	0		0.000	0	
4	Total	49,513		9.377	37,510	13,691,095
5	Estimated Inflow @ 10% of flows (1.10)					7,031,386
6	Allowable I&I					20,722,481

B. Actual Inflow & Infiltration (I&I)

7 Wastewater treated 49,501,392

		Estimated returned	
Water Gallons (not capped) sold to:			
8 Residential WW	69,502,304	80%	55,601,843
9 Non-Res. WW	811,560	90%	730,404
10 Estimated flows returned	70,313,864		56,332,247
12 Estimated I&I (treated less returned) [1.7-1.10]			-6,830,855
13 Actual less allowable [1.12-1.6]			-27,553,336
14 Excess, if any [1.12-1.6, if positive]			0
15 Excess as percent of wastewater treated			0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Weathersfield
Docket No.: 20240068-WS
Test Year Ended: December 31, 2023

Schedule F-7
Page 1 of 1
Preparer: Seidman, F.

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 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.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

Used & useful was last set at 100 % used and useful for this system in Docket No. 20160101-WS and so stipulated in Docket No. 20200139-WS. Circumstances have not changed. The system should remain 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Water Services Company - Seminole - Weathersfield

Schedule F-8

Docket No.: 20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Seidman, F.

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.

Recap Schedules: F-5,F-6,F-7

Used & useful was last set at 100 % used and useful for this system in Docket No. 20160101-WS and so stipulated in Docket No. 20200139-WS. Circumstances have not changed. The system should remain 100% used & useful.

Company: Sunshine Water Services Company - Seminole - Weathersfield
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	1,171	1,165	1,168	69,331,382	59,359	71,315,982	1,201	
2	2020	1,165	1,165	1,165	72,983,268	62,647	74,142,198	1,183	-1.49%
3	2021	1,165	1,175	1,170	70,368,142	60,144	71,306,115	1,186	0.18%
4	2022	1,175	1,159	1,167	69,618,511	59,656	70,650,118	1,184	-0.11%
5	2023	1,159	1,177	1,168	69,865,854	59,817	70,716,274	1,182	-0.18%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.40%</u>

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	1198.699802	1	1,201
X Coefficient:	-3.76403035	2	1,183
R^2:	0.562361892	3	1,186
		4	1,184
		5	1,182
		10	1161
Five year growth			(21) ERCs
Annual average growth			-4.23 ERCs

Company: Sunshine Water Services Company - Seminole - Weathersfield
 Docket No.: 20240068-WS
 Test Year Ended: December 31, 2023

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

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	2019	1,169	1,163	1,166	69,209,812	59,357	70,631,772	1,190	
2	2020	1,163	1,163	1,163	72,663,748	62,480	73,749,458	1,180	-0.81%
3	2021	1,163	1,173	1,168	70,090,779	60,009	70,851,103	1,181	0.02%
4	2022	1,173	1,157	1,165	69,361,974	59,538	70,508,190	1,184	0.30%
5	2023	1,157	1,175	1,166	69,502,304	59,607	70,313,864	1,180	-0.39%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>-0.22%</u>	

Regression Analysis per Rule 25-30.431(2)(C)

		<u>X</u>	<u>Y</u>
Constant:	1188.01631	1	1,190
X Coefficient:	-1.680754569	2	1,180
R^2:	0.383205461	3	1,181
		4	1,184
		5	1,180
		10	1171

Five year growth (8) ERCs
 Annual average growth -1.68 ERCs