

**FLORIDA UTILITY SERVICES 1, LLC**  
**5911 TROUBLE CREEK ROAD**  
**NEW PORT RICHEY, FL 34652**  
**(727) 937-6275**

November 27, 2024

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

RE: Docket No. 20220185-WS - Application for limited alternative rate increase in Hardee, Manatee, Marion, Polk, and Pasco Counties, by Charlies Creek Utilities, LLC, Crestridge Utilities, LLC, East Marion Utilities, LLC, Heather Hills Utilities, LLC, Holiday Gardens Utilities, LLC, Lake Yale Utilities, LLC, LLC, McLeod Gardens Utilities, LLC, Orange Land Utilities, LLC, Sunny Shores Utilities, LLC, Sunrise Water, LLC and West Lakeland Wastewater, LLC.

Commission Clerk:

Per the requirements of Rule 25-30.457, (8), please find enclosed a 'Limited Alternative Rate Increase Earnings Review' (Form PSC I 025 (03/20) for each of the eleven utility systems referenced above.

If you have any questions or concerns, please do not hesitate to contact me.

On behalf of the utility,



Mike Smallridge

RECEIVED-FPSC  
2024 DEC -2 AM 9:24  
COMMISSION  
CLERK

Utility Name: Charlie Creek Utilities, LLC		Schedule No. 1-A
Schedule of Water Rate base		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Plant in Service	\$47,370	
2 Land and Land Rights	\$12,050	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$16,882)	
5 Contribution in Aid of Construction (CIAC)	\$0	
6 Amortization of CIAC	\$0	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$10,099	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	<u>\$0</u>	
12 Rate Base	\$52,638	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name:		Schedule No. 1-B
Schedule of Wastewater Rate base		
12-Month Period Ended:		
Description	Per Utility	
1 Plant in Service		
2 Land and Land Rights		
3 Non-used and Useful Components (1)		
4 Accumulated Depreciation		
5 Contribution in Aid of Construction (CIAC)		
6 Amortization of CIAC		
7 Net Debit Deferred Income Taxes		
8 Advances for Construction		
9 Working Capital Allowance		
10 Acquisition Adjustments(2)		
11 Accumulated Amortization of Acquisition Adjustments		
12 Rate Base		
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: Charlie Creek Utilities, LLC

Schedule No. 2

Schedule of Current Cost of Capital

12-Month Period Ended: August 31, 2024

Class of Capital	Amount	Percent of Capital	Actual Cost Rate	Weighted Cost
(a)	(b)	(c)	(d)	(e) = (c x d)
Common Equity	\$26,139	66.80%	12.16%	8.12%
Preferred Stock				
Long-Term Debt	\$7,278	18.60%	8.06%	1.50%
Short-Term Debt				
Customer Deposits	\$5,715	14.60%	2.00%	0.29%
Tax Credits - Zero Cost				
Tax Credits Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
<b>Total</b>	\$39,132	100.00%		9.91%

Notes:

- (1) Consistent with the methodology used in the last rate proceeding.
- (2) Upper limit of the last authorized return on equity or current leverage formula if none has been established.  
ROE of 12.16% (max) established in Order No. PSC-2017-0144-PAA-WU.

Utility Name: Charlie Creek Utilities, LLC		Schedule No. 3-A
Schedule of Water Operations		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 <b>Operating Revenues</b>	\$100,387	
<b>Operating Expenses</b>		
2 Operation & Maintenance	\$80,795	
3 Depreciation	\$4,012	
4 Amortization	\$0	
5 Taxes Other Than Income	\$7,621	
6 Income Taxes	<u>\$0</u>	
7 <b>Total Operating Expense</b>	<u>\$92,428</u>	
8 <b>Operating Income</b>	\$7,959	

Utility Name:		Schedule No. 3-B
Schedule of Wastewater Operations		
12-Month Period Ended:		
Description	Per Utility	
1 <b>Operating Revenues</b>		
<b>Operating Expenses</b>		
2 Operation & Maintenance		
3 Depreciation		
4 Amortization		
5 Taxes Other Than Income		
6 Income Taxes		
7 <b>Total Operating Expense</b>		
8 <b>Operating Income</b>		

Utility Name: Charlie Creek Utilities, LLC		Schedule No. 3-A
Analysis of Water Operation and Maintenance Expense		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
(601) Salaries and Wages - Employees	\$19,380	
(603) Salaries and Wages - Officers	\$3,198	
(604) Employee Pensions and Benefits	\$0	
(610) Purchased Water	\$0	
(615) Purchased Power	\$3,793	
(616) Fuel for Power Production	\$587	
(618) Chemicals	\$7,704	
(620) Materials and Supplies	\$6,031	
(630) Contractual Services - Billing	\$0	
(631) Contractual Services - Professional	\$534	
(635) Contractual Services - Testing	\$7,821	
(636) Contractual Services - Other	\$17,109	
(640) Rents	\$2,306	
(650) Transportation Expense	\$3,452	
(655) Insurance Expense	\$4,209	
(665) Regulatory Commission Expense	\$0	
(670) Bad Debt Expense	\$191	
(675) Miscellaneous Expense	<u>\$4,482</u>	
<b>Total</b>	<b>\$80,795</b>	

Utility Name:		Schedule No. 3-B
Analysis of Wastewater Operation and Maintenance Expense		
12-Month Period Ended:		
Description	Per Utility	
(701) Salaries and Wages - Employees		
(703) Salaries and Wages - Officers		
(704) Employee Pensions and Benefits		
(710) Purchased Water		
(711) Sludge Removal Expense		
(715) Purchased Power		
(716) Fuel for Power Production		
(718) Chemicals		
(720) Materials and Supplies		
(730) Contractual Services - Billing		
(731) Contractual Services - Professional		
(735) Contractual Services - Testing		
(736) Contractual Services - Other		
(740) Rents		
(750) Transportation Expense		
(755) Insurance Expense		
(765) Regulatory Commission Expense		
(770) Bad Debt Expense		
(775) Miscellaneous Expense		
<b>Total</b>		

Utility Name: Crestridge Utilities, LLC		Schedule No. 1-A
Schedule of Water Rate Base		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Plant in Service	\$283,506	
2 Land and Land Rights	\$6,000	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$197,408)	
5 Contribution in Aid of Construction (CIAC)	(\$86,055)	
6 Amortization of CIAC	\$86,055	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$25,533	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	<u>\$0</u>	
12 Rate Base	\$117,631	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name:		Schedule No. 1-B
Schedule of Wastewater Rate Base		
12-Month Period Ended:		
Description	Per Utility	
1 Plant in Service		
2 Land and Land Rights		
3 Non-used and Useful Components (1)		
4 Accumulated Depreciation		
5 Contribution in Aid of Construction (CIAC)		
6 Amortization of CIAC		
7 Net Debit Deferred Income Taxes		
8 Advances for Construction		
9 Working Capital Allowance		
10 Acquisition Adjustments(2)		
11 Accumulated Amortization of Acquisition Adjustments		
12 Rate Base		
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: Crestridge Utilities, LLC

Schedule No. 2

Schedule of Current Cost of Capital

12-Month Period Ended: August 31, 2024

Class of Capital	Amount	Percent of Capital	Actual Cost Rate	Weighted Cost
(a)	(b)	(c)	(d)	(e) = (c x d)
Common Equity	\$121,327	83.03%	12.16%	10.10%
Preferred Stock				
Long-Term Debt	\$13,359	9.14%	7.70%	0.70%
Short-Term Debt				
Customer Deposits	\$11,439	7.83%	2.00%	0.16%
Tax Credits - Zero Cost				
Tax Credits Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
<b>Total</b>	\$146,126	100.00%		10.96%

Notes:

- (1) Consistent with the methodology used in the last rate proceeding.
- (2) Upper limit of the last authorized return on equity or current leverage formula if none has been established.  
ROE of 12.16% established in Order No. PSC-2015-0592-PAA-WU.

Utility Name: Crestridge Utilities, LLC		Schedule No. 3-A
Schedule of Water Operations		
12-Month Period Ended: August 31, 2024		
Description		Per Utility
1	<b>Operating Revenues</b>	\$289,273
	<b>Operating Expenses</b>	
2	Operation & Maintenance	\$204,266
3	Depreciation	\$10,441
4	Amortization	\$0
5	Taxes Other Than Income	\$23,785
6	Income Taxes	<u>\$0</u>
7	<b>Total Operating Expense</b>	\$238,491
8	<b>Operating Income</b>	<u>\$50,781</u>

Utility Name:		Schedule No. 3-B
Schedule of Wastewater Operations		
12-Month Period Ended:		
Description		Per Utility
1	<b>Operating Revenues</b>	
	<b>Operating Expenses</b>	
2	Operation & Maintenance	
3	Depreciation	
4	Amortization	
5	Taxes Other Than Income	
6	Income Taxes	
7	<b>Total Operating Expense</b>	
8	<b>Operating Income</b>	



Utility Name: Crestridge Utilities, LLC		Schedule No. 3-A
Analysis of Water Operation and Maintenance Expense		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
(601) Salaries and Wages - Employees	\$82,363	
(603) Salaries and Wages - Officers	\$13,591	
(604) Employee Pensions and Benefits	\$0	
(610) Purchased Water	\$0	
(615) Purchased Power	\$5,481	
(616) Fuel for Power Production	\$0	
(618) Chemicals	\$1,727	
(620) Materials and Supplies	\$9,185	
(630) Contractual Services - Billing	\$0	
(631) Contractual Services - Professional	\$2,270	
(635) Contractual Services - Testing	\$5,328	
(636) Contractual Services - Other	\$25,985	
(640) Rents	\$9,799	
(650) Transportation Expense	\$14,671	
(655) Insurance Expense	\$11,276	
(665) Regulatory Commission Expense	\$0	
(670) Bad Debt Expense	\$5,692	
(675) Miscellaneous Expense	<u>\$16,896</u>	
<b>Total</b>	<b>\$204,266</b>	

Utility Name:		Schedule No. 3-B
Analysis of Wastewater Operation and Maintenance Expense		
12-Month Period Ended:		
Description	Per Utility	
(701) Salaries and Wages - Employees		
(703) Salaries and Wages - Officers		
(704) Employee Pensions and Benefits		
(710) Purchased Water		
(711) Sludge Removal Expense		
(715) Purchased Power		
(716) Fuel for Power Production		
(718) Chemicals		
(720) Materials and Supplies		
(730) Contractual Services - Billing		
(731) Contractual Services - Professional		
(735) Contractual Services - Testing		
(736) Contractual Services - Other		
(740) Rents		
(750) Transportation Expense		
(755) Insurance Expense		
(765) Regulatory Commission Expense		
(770) Bad Debt Expense		
(775) Miscellaneous Expense		
<b>Total</b>		

Utility Name: East Marion Utilities, LLC		Schedule No. 1-A
Schedule of Water Rate Base		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Plant in Service	\$163,999	
2 Land and Land Rights	\$0	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$117,349)	
5 Contribution in Aid of Construction (CIAC)	(\$39,700)	
6 Amortization of CIAC	\$28,210	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$4,875	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	<u>\$0</u>	
12 Rate Base	\$40,034	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: East Marion Utilities, LLC		Schedule No. 1-B
Schedule of Wastewater Rate Base		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Plant in Service	\$498,045	
2 Land and Land Rights	\$0	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$468,825)	
5 Contribution in Aid of Construction (CIAC)	(\$77,600)	
6 Amortization of CIAC	\$47,201	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$6,059	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	<u>\$0</u>	
12 Rate Base	\$4,881	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: East Marion Utilities, LLC

Schedule No. 2

Schedule of Current Cost of Capital

12-Month Period Ended: August 31, 2024

Class of Capital	Amount	Percent of Capital	Actual Cost Rate	Weighted Cost
(a)	(b)	(c)	(d)	(e) = (c x d)
Common Equity	\$19,738	61.27%	12.16%	7.45%
Preferred Stock				
Long-Term Debt	\$10,202	31.67%	6.04%	1.91%
Short-Term Debt				
Customer Deposits	\$2,274	7.06%	2.00%	0.14%
Tax Credits - Zero Cost				
Tax Credits Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
<b>Total</b>	<b>\$32,214</b>	<b>100.00%</b>		<b>9.50%</b>

Notes:

- (1) Consistent with the methodology used in the last rate proceeding.
- (2) Upper limit of the last authorized return on equity or current leverage formula if none has been established.  
ROE of 12.16% (max) established in Order No. PSC-2017-0107-PAA-WS.

Utility Name: East Marion Utilities, LLC		Schedule No. 3-A
Schedule of Water Operations		
12-Month Period Ended: August 31, 2024		
Description		Per Utility
1	<b>Operating Revenues</b>	\$50,720
	<b>Operating Expenses</b>	
2	Operation & Maintenance	\$38,997
3	Depreciation	\$5,251
4	Amortization	(\$1,189)
5	Taxes Other Than Income	\$3,601
6	Income Taxes	<u>\$0</u>
7	<b>Total Operating Expense</b>	\$46,659
8	<b>Operating Income</b>	\$4,061

Utility Name: East Marion Utilities, LLC		Schedule No. 3-B
Schedule of Wastewater Operations		
12-Month Period Ended: August 31, 2024		
Description		Per Utility
1	<b>Operating Revenues</b>	\$61,234
	<b>Operating Expenses</b>	
2	Operation & Maintenance	\$48,472
3	Depreciation	\$12,033
4	Amortization	(\$1,818)
5	Taxes Other Than Income	\$4,074
6	Income Taxes	<u>\$0</u>
7	<b>Total Operating Expense</b>	\$62,761
8	<b>Operating Income</b>	(\$1,527)

Utility Name: East Marion Utilities, LLC		Schedule No. 3-A
Analysis of Water Operation and Maintenance Expense		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
(601) Salaries and Wages - Employees	\$7,267	
(603) Salaries and Wages - Officers	\$1,199	
(604) Employee Pensions and Benefits	\$0	
(610) Purchased Water	\$0	
(615) Purchased Power	\$1,806	
(616) Fuel for Power Production	\$0	
(618) Chemicals	\$1,369	
(620) Materials and Supplies	\$2,079	
(630) Contractual Services - Billing	\$0	
(631) Contractual Services - Professional	\$2,625	
(635) Contractual Services - Testing	\$3,610	
(636) Contractual Services - Other	\$11,061	
(640) Rents	\$1,563	
(650) Transportation Expense	\$1,294	
(655) Insurance Expense	\$2,488	
(665) Regulatory Commission Expense	\$399	
(670) Bad Debt Expense	\$10	
(675) Miscellaneous Expense	<u>\$2,226</u>	
<b>Total</b>	\$38,997	

Utility Name: East Marion Utilities, LLC		Schedule No. 3-B
Analysis of Wastewater Operation and Maintenance Expense		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
(701) Salaries and Wages - Employees	\$7,267	
(703) Salaries and Wages - Officers	\$1,199	
(704) Employee Pensions and Benefits	\$0	
(710) Purchased Water	\$0	
(711) Sludge Removal Expense	\$3,633	
(715) Purchased Power	\$11,397	
(716) Fuel for Power Production	\$0	
(718) Chemicals	\$4,432	
(720) Materials and Supplies	\$435	
(730) Contractual Services - Billing	\$0	
(731) Contractual Services - Professional	\$1,440	
(735) Contractual Services - Testing	\$2,695	
(736) Contractual Services - Other	\$8,882	
(740) Rents	\$1,870	
(750) Transportation Expense	\$1,294	
(755) Insurance Expense	\$2,488	
(765) Regulatory Commission Expense	\$399	
(770) Bad Debt Expense	\$10	
(775) Miscellaneous Expense	<u>\$1,030</u>	
<b>Total</b>	\$48,472	

Utility Name: Heather Hills Utilites, LLC		Schedule No. 1-A
Schedule of Water Rate Base		
12-Month Period Ended: September 30, 2024		
Description	Per Utility	
1 Plant in Service	\$100,539	
2 Land and Land Rights	\$0	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$76,365)	
5 Contribution in Aid of Construction (CIAC)	(\$26,625)	
6 Amortization of CIAC	\$26,625	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$11,279	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	<u>\$0</u>	
12 Rate Base	\$35,454	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: Heather Hills Utilites, LLC		Schedule No. 1-B
Schedule of Wastewater Rate Base		
12-Month Period Ended: September 30, 2024		
Description	Per Utility	
1 Plant in Service	\$86,201	
2 Land and Land Rights	\$0	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$79,846)	
5 Contribution in Aid of Construction (CIAC)	\$0	
6 Amortization of CIAC	\$0	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$18,570	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	<u>\$0</u>	
12 Rate Base	\$24,925	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: Heather Hills Utilites, LLC

Schedule No. 2

Schedule of Current Cost of Capital

12-Month Period Ended: September 30, 2024

Class of Capital	Amount	Percent of Capital	Actual Cost Rate	Weighted Cost
(a)	(b)	(c)	(d)	(e) = (c x d)
Common Equity	\$101,960	61.66%	11.55%	7.12%
Preferred Stock	\$0			
Long-Term Debt	\$39,627	23.96%	6.20%	1.49%
Short-Term Debt	\$0			
Customer Deposits	\$23,771	14.38%	2.00%	0.29%
Tax Credits - Zero Cost	\$0			
Tax Credits Weighted Cost	\$0			
Deferred Income Taxes	\$0			
Other (Explain)	\$0			
<b>Total</b>	<b>\$165,358</b>	<b>100.00%</b>		<b>8.90%</b>

Notes:

- (1) Consistent with the methodology used in the last rate proceeding.
- (2) Upper limit of the last authorized return on equity or current leverage formula if none has been established.  
ROE of 11.55% (max) established in Order No. PSC-2020-0119-PAA-WS.

Utility Name: Heather Hills Utilites, LLC		Schedule No. 3-A
Schedule of Water Operations		
12-Month Period Ended: September 30, 2024		
Description	Per Utility	
1 <b>Operating Revenues</b>	\$106,616	
<b>Operating Expenses</b>		
2 Operation & Maintenance	\$90,235	
3 Depreciation	\$4,437	
4 Amortization	\$0	
5 Taxes Other Than Income	\$6,506	
6 Income Taxes	<u>\$0</u>	
7 <b>Total Operating Expense</b>	\$101,178	
8 <b>Operating Income</b>	<u>\$5,437</u>	

Utility Name: Heather Hills Utilites, LLC		Schedule No. 3-B
Schedule of Wastewater Operations		
12-Month Period Ended: September 30, 2024		
Description	Per Utility	
1 <b>Operating Revenues</b>	\$162,347	
<b>Operating Expenses</b>		
2 Operation & Maintenance	\$148,561	
3 Depreciation	\$1,810	
4 Amortization	\$0	
5 Taxes Other Than Income	\$9,014	
6 Income Taxes	<u>\$0</u>	
7 <b>Total Operating Expense</b>	\$159,385	
8 <b>Operating Income</b>	<u>\$2,962</u>	



Utility Name:		Schedule No. 3-A
Analysis of Water Operation and Maintenance Expense		
12-Month Period Ended: September 30, 2024		
Description	Per Utility	
(601) Salaries and Wages - Employees	\$21,966	
(603) Salaries and Wages - Officers	\$3,597	
(604) Employee Pensions and Benefits	\$0	
(610) Purchased Water	\$41,283	
(615) Purchased Power	\$0	
(616) Fuel for Power Production	\$0	
(618) Chemicals	\$0	
(620) Materials and Supplies	\$1,335	
(630) Contractual Services - Billing	\$0	
(631) Contractual Services - Professional	\$613	
(635) Contractual Services - Testing	\$5,530	
(636) Contractual Services - Other	\$984	
(640) Rents	\$2,605	
(650) Transportation Expense	\$3,624	
(655) Insurance Expense	\$3,228	
(665) Regulatory Commission Expense	\$374	
(670) Bad Debt Expense	\$550	
(675) Miscellaneous Expense	<u>\$4,545</u>	
<b>Total</b>	<b>\$90,235</b>	

Utility Name:		Schedule No. 3-B
Analysis of Wastewater Operation and Maintenance Expense		
12-Month Period Ended: September 30, 2024		
Description	Per Utility	
(701) Salaries and Wages - Employees	\$21,966	
(703) Salaries and Wages - Officers	\$3,597	
(704) Employee Pensions and Benefits	\$0	
(710) Purchased Wastewater	\$102,710	
(711) Sludge Removal Expense	\$0	
(715) Purchased Power	\$0	
(716) Fuel for Power Production	\$0	
(718) Chemicals	\$0	
(720) Materials and Supplies	\$854	
(730) Contractual Services - Billing	\$0	
(731) Contractual Services - Professional	\$613	
(735) Contractual Services - Testing	\$0	
(736) Contractual Services - Other	\$4,273	
(740) Rents	\$2,645	
(750) Transportation Expense	\$3,624	
(755) Insurance Expense	\$3,228	
(765) Regulatory Commission Expense	\$374	
(770) Bad Debt Expense	\$550	
(775) Miscellaneous Expense	<u>\$4,125</u>	
<b>Total</b>	<b>\$148,561</b>	

Utility Name: Holiday Gardens Utilities, LLC		Schedule No. 1-A
Schedule of Water Rate Base		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Plant in Service	\$249,584	
2 Land and Land Rights	\$2,414	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$213,041)	
5 Contribution in Aid of Construction (CIAC)	(\$85,630)	
6 Amortization of CIAC	\$85,630	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$17,563	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	\$0	
12 Rate Base	\$56,520	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name:		Schedule No. 1-B
Schedule of Wastewater Rate Base		
12-Month Period Ended:		
Description	Per Utility	
1 Plant in Service		
2 Land and Land Rights		
3 Non-used and Useful Components (1)		
4 Accumulated Depreciation		
5 Contribution in Aid of Construction (CIAC)		
6 Amortization of CIAC		
7 Net Debit Deferred Income Taxes		
8 Advances for Construction		
9 Working Capital Allowance		
10 Acquisition Adjustments(2)		
11 Accumulated Amortization of Acquisition Adjustments		
12 Rate Base		
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: Holiday Gardens Utilities, LLC

Schedule No. 2

**Schedule of Current Cost of Capital**

12-Month Period Ended: August 31, 2024

Class of Capital	Amount	Percent of Capital	Actual Cost Rate	Weighted Cost
(a)	(b)	(c)	(d)	(e) = (c x d)
Common Equity	\$43,526	75.02%	12.16%	9.12%
Preferred Stock				
Long-Term Debt	\$5,621	9.69%	7.68%	0.74%
Short-Term Debt				
Customer Deposits	\$8,871	15.29%	2.00%	0.31%
Tax Credits - Zero Cost				
Tax Credits Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
<b>Total</b>	<b>\$58,018</b>	<b>100.00%</b>		<b>10.17%</b>

Notes:

- (1) Consistent with the methodology used in the last rate proceeding.
- (2) Upper limit of the last authorized return on equity or current leverage formula if none has been established.  
ROE of 12.16% (max) established in Order No. PSC-2015-0588-PAA-WU.

Utility Name: Holiday Gardens Utilities, LLC		Schedule No. 3-A
Schedule of Water Operations		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Operating Revenues	\$165,172	
<b>Operating Expenses</b>		
2 Operation & Maintenance	\$140,506	
3 Depreciation	\$9,496	
4 Amortization	\$0	
5 Taxes Other Than Income	\$14,169	
6 Income Taxes	<u>\$0</u>	
7 Total Operating Expense	\$164,171	
8 Operating Income	<u>\$1,001</u>	

Utility Name:		Schedule No. 3-B
Schedule of Wastewater Operations		
12-Month Period Ended:		
Description	Per Utility	
1 Operating Revenues		
<b>Operating Expenses</b>		
2 Operation & Maintenance		
3 Depreciation		
4 Amortization		
5 Taxes Other Than Income		
6 Income Taxes		
7 Total Operating Expense		
8 Operating Income		

Utility Name: Holiday Gardens Utilities, LLC		Schedule No. 3-A
Analysis of Water Operation and Maintenance Expense		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
(601) Salaries and Wages - Employees	\$58,139	
(603) Salaries and Wages - Officers	\$9,593	
(604) Employee Pensions and Benefits	\$0	
(610) Purchased Water	\$0	
(615) Purchased Power	\$6,743	
(616) Fuel for Power Production	\$0	
(618) Chemicals	\$1,112	
(620) Materials and Supplies	\$3,782	
(630) Contractual Services - Billing	\$0	
(631) Contractual Services - Professional	\$1,602	
(635) Contractual Services - Testing	\$4,885	
(636) Contractual Services - Other	\$15,608	
(640) Rents	\$6,917	
(650) Transportation Expense	\$10,356	
(655) Insurance Expense	\$8,318	
(665) Regulatory Commission Expense	\$0	
(670) Bad Debt Expense	\$2,055	
(675) Miscellaneous Expense	<u>\$11,397</u>	
<b>Total</b>	<b>\$140,506</b>	

Utility Name:		Schedule No. 3-B
Analysis of Wastewater Operation and Maintenance Expense		
12-Month Period Ended:		
Description	Per Utility	
(701) Salaries and Wages - Employees		
(703) Salaries and Wages - Officers		
(704) Employee Pensions and Benefits		
(710) Purchased Water		
(711) Sludge Removal Expense		
(715) Purchased Power		
(716) Fuel for Power Production		
(718) Chemicals		
(720) Materials and Supplies		
(730) Contractual Services - Billing		
(731) Contractual Services - Professional		
(735) Contractual Services - Testing		
(736) Contractual Services - Other		
(740) Rents		
(750) Transportation Expense		
(755) Insurance Expense		
(765) Regulatory Commission Expense		
(770) Bad Debt Expense		
(775) Miscellaneous Expense		
<b>Total</b>		

Utility Name: Lake Yale Utilities, LLC		Schedule No. 1-A
Schedule of Water Rate Base		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Plant in Service	\$417,266	
2 Land and Land Rights	\$0	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$316,880)	
5 Contribution in Aid of Construction (CIAC)	(\$132,982)	
6 Amortization of CIAC	\$112,020	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$10,568	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	\$0	
12 Rate Base	\$89,992	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: Lake Yale Utilities, LLC		Schedule No. 1-B
Schedule of Wastewater Rate Base		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Plant in Service	\$471,698	
2 Land and Land Rights	\$0	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$433,486)	
5 Contribution in Aid of Construction (CIAC)	(\$121,550)	
6 Amortization of CIAC	\$106,876	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$9,862	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	\$0	
12 Rate Base	\$33,401	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: Lake Yale Utilities, LLC

Schedule No. 2

## Schedule of Current Cost of Capital

12-Month Period Ended: August 31, 2024

Class of Capital	Amount	Percent of Capital	Actual Cost Rate	Weighted Cost
(a)	(b)	(c)	(d)	(e) = (c x d)
Common Equity	\$11,719	8.06%	11.55%	0.93%
Preferred Stock	\$0			
Long-Term Debt	\$126,980	87.37%	6.48%	5.66%
Short-Term Debt	\$0			
Customer Deposits	\$6,631	4.56%	2.00%	0.09%
Tax Credits - Zero Cost	\$0			
Tax Credits Weighted Cost	\$0			
Deferred Income Taxes	\$0			
Other (Explain)	\$0			
<b>Total</b>	\$145,330	100.00%		6.68%

## Notes:

- (1) Consistent with the methodology used in the last rate proceeding.
- (2) Upper limit of the last authorized return on equity or current leverage formula if none has been established.  
ROE of 11.55% (max) established in Order No. PSC-2021-0106-PAA-WS.

Utility Name: Lake Yale Utilities, LLC		Schedule No. 3-A
Schedule of Water Operations		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 <b>Operating Revenues</b>	\$102,492	
<b>Operating Expenses</b>		
2 Operation & Maintenance	\$84,543	
3 Depreciation	\$5,807	
4 Amortization	(\$257)	
5 Taxes Other Than Income	\$7,177	
6 Income Taxes	<u>\$0</u>	
7 <b>Total Operating Expense</b>	\$97,270	
8 <b>Operating Income</b>	<u>\$5,222</u>	

Utility Name: Lake Yale Utilities, LLC		Schedule No. 3-B
Schedule of Wastewater Operations		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 <b>Operating Revenues</b>	\$124,155	
<b>Operating Expenses</b>		
2 Operation & Maintenance	\$78,899	
3 Depreciation	\$2,833	
4 Amortization	(\$368)	
5 Taxes Other Than Income	\$8,152	
6 Income Taxes	<u>\$0</u>	
7 <b>Total Operating Expense</b>	\$89,516	
8 <b>Operating Income</b>	<u>\$34,639</u>	



Utility Name: Lake Yale Utilities, LLC		Schedule No. 3-A
Analysis of Water Operation and Maintenance Expense		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
(601) Salaries and Wages - Employees	\$24,224	
(603) Salaries and Wages - Officers	\$3,997	
(604) Employee Pensions and Benefits	\$0	
(610) Purchased Water	\$0	
(615) Purchased Power	\$3,514	
(616) Fuel for Power Production	\$0	
(618) Chemicals	\$2,213	
(620) Materials and Supplies	\$6,814	
(630) Contractual Services - Billing	\$0	
(631) Contractual Services - Professional	\$1,050	
(635) Contractual Services - Testing	\$5,848	
(636) Contractual Services - Other	\$18,083	
(640) Rents	\$2,882	
(650) Transportation Expense	\$4,315	
(655) Insurance Expense	\$4,788	
(665) Regulatory Commission Expense	\$188	
(670) Bad Debt Expense	\$186	
(675) Miscellaneous Expense	<u>\$6,442</u>	
<b>Total</b>	<b>\$84,543</b>	

Utility Name: Lake Yale Utilities, LLC		Schedule No. 3-B
Analysis of Wastewater Operation and Maintenance Expense		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
(701) Salaries and Wages - Employees	\$24,224	
(703) Salaries and Wages - Officers	\$3,997	
(704) Employee Pensions and Benefits	\$0	
(710) Purchased Water	\$0	
(711) Sludge Removal Expense	\$6,830	
(715) Purchased Power	\$9,037	
(716) Fuel for Power Production	\$0	
(718) Chemicals	\$2,904	
(720) Materials and Supplies	\$981	
(730) Contractual Services - Billing	\$0	
(731) Contractual Services - Professional	\$1,345	
(735) Contractual Services - Testing	\$3,632	
(736) Contractual Services - Other	\$9,029	
(740) Rents	\$2,882	
(750) Transportation Expense	\$4,315	
(755) Insurance Expense	\$4,788	
(765) Regulatory Commission Expense	\$188	
(770) Bad Debt Expense	\$186	
(775) Miscellaneous Expense	<u>\$4,559</u>	
<b>Total</b>	<b>\$78,899</b>	

Utility Name: McLeod Gardens Utilities, LLC		Schedule No. 1-A
Schedule of Water Rate Base		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Plant in Service	\$242,510	
2 Land and Land Rights	\$7,000	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$195,258)	
5 Contribution in Aid of Construction (CIAC)	(\$124,166)	
6 Amortization of CIAC	\$89,095	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$7,785	
10 Acquisition Adjustments(2)	(\$14,554)	
11 Accumulated Amortization of Acquisition Adjustments	<u>\$11,382</u>	
12 Rate Base	\$23,794	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name:		Schedule No. 1-B
Schedule of Wastewater Rate Base		
12-Month Period Ended:		
Description	Per Utility	
1 Plant in Service		
2 Land and Land Rights		
3 Non-used and Useful Components (1)		
4 Accumulated Depreciation		
5 Contribution in Aid of Construction (CIAC)		
6 Amortization of CIAC		
7 Net Debit Deferred Income Taxes		
8 Advances for Construction		
9 Working Capital Allowance		
10 Acquisition Adjustments(2)		
11 Accumulated Amortization of Acquisition Adjustments		
12 Rate Base		
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: McLeod Gardens Utilities, LLC

Schedule No. 2

Schedule of Current Cost of Capital

12-Month Period Ended: August 31, 2024

Class of Capital	Amount	Percent of Capital	Actual Cost Rate	Weighted Cost
(a)	(b)	(c)	(d)	(e) = (c x d)
Common Equity	\$17,632	86.59%	8.85%	7.66%
Preferred Stock	\$0			
Long-Term Debt	\$0			
Short-Term Debt	\$0			
Customer Deposits	\$2,730	13.41%	2.00%	0.27%
Tax Credits - Zero Cost	\$0			
Tax Credits Weighted Cost	\$0			
Deferred Income Taxes	\$0			
Other (Explain)	\$0			
<b>Total</b>	<b>\$20,362</b>	<b>100.00%</b>		<b>7.93%</b>

Notes:

- (1) Consistent with the methodology used in the last rate proceeding.
- (2) Upper limit of the last authorized return on equity or current leverage formula if none has been established.  
ROE of 8.85 (max) established in Order No. PSC-2021-0107-PAA-WU.

Utility Name: McLeod Gardens Utilities, LLC		Schedule No. 3-A
Schedule of Water Operations		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Operating Revenues	\$76,590	
<b>Operating Expenses</b>		
2 Operation & Maintenance	\$62,279	
3 Depreciation	\$5,653	
4 Amortization	(\$3,633)	
5 Taxes Other Than Income	\$5,180	
6 Income Taxes	<u>\$0</u>	
7 Total Operating Expense	\$69,478	
8 Operating Income	<u>\$7,112</u>	

Utility Name:		Schedule No. 3-B
Schedule of Wastewater Operations		
12-Month Period Ended:		
Description	Per Utility	
1 Operating Revenues		
<b>Operating Expenses</b>		
2 Operation & Maintenance		
3 Depreciation		
4 Amortization		
5 Taxes Other Than Income		
6 Income Taxes		
7 Total Operating Expense		
8 Operating Income		

Utility Name: McLeod Gardens Utilities, LLC		Schedule No. 3-A
Analysis of Water Operation and Maintenance Expense		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
(601) Salaries and Wages - Employees	\$14,535	
(603) Salaries and Wages - Officers	\$2,398	
(604) Employee Pensions and Benefits	\$0	
(610) Purchased Water	\$0	
(615) Purchased Power	\$3,022	
(616) Fuel for Power Production	\$488	
(618) Chemicals	\$5,447	
(620) Materials and Supplies	\$7,346	
(630) Contractual Services - Billing	\$0	
(631) Contractual Services - Professional	\$401	
(635) Contractual Services - Testing	\$4,841	
(636) Contractual Services - Other	\$11,666	
(640) Rents	\$2,104	
(650) Transportation Expense	\$2,589	
(655) Insurance Expense	\$3,058	
(665) Regulatory Commission Expense	\$663	
(670) Bad Debt Expense	\$46	
(675) Miscellaneous Expense	<u>\$3,676</u>	
<b>Total</b>	<b>\$62,279</b>	

Utility Name:		Schedule No. 3-B
Analysis of Wastewater Operation and Maintenance Expense		
12-Month Period Ended:		
Description	Per Utility	
(701) Salaries and Wages - Employees		
(703) Salaries and Wages - Officers		
(704) Employee Pensions and Benefits		
(710) Purchased Water		
(711) Sludge Removal Expense		
(715) Purchased Power		
(716) Fuel for Power Production		
(718) Chemicals		
(720) Materials and Supplies		
(730) Contractual Services - Billing		
(731) Contractual Services - Professional		
(735) Contractual Services - Testing		
(736) Contractual Services - Other		
(740) Rents		
(750) Transportation Expense		
(755) Insurance Expense		
(765) Regulatory Commission Expense		
(770) Bad Debt Expense		
(775) Miscellaneous Expense		
<b>Total</b>		

Utility Name: Orange Land Utilities, LLC.		Schedule No. 1-A
Schedule of Water Rate Base		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Plant in Service	\$68,955	
2 Land and Land Rights	\$1,000	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$49,532)	
5 Contribution in Aid of Construction (CIAC)	(\$7,350)	
6 Amortization of CIAC	\$6,441	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$4,297	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	\$0	
12 Rate Base	\$23,810	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name:		Schedule No. 1-B
Schedule of Wastewater Rate Base		
12-Month Period Ended:		
Description	Per Utility	
1 Plant in Service		
2 Land and Land Rights		
3 Non-used and Useful Components (1)		
4 Accumulated Depreciation		
5 Contribution in Aid of Construction (CIAC)		
6 Amortization of CIAC		
7 Net Debit Deferred Income Taxes		
8 Advances for Construction		
9 Working Capital Allowance		
10 Acquisition Adjustments(2)		
11 Accumulated Amortization of Acquisition Adjustments		
12 Rate Base		
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: Orange Land Utilities, LLC.

Schedule No. 2

Schedule of Current Cost of Capital

12-Month Period Ended: August 31, 2024

Class of Capital	Amount	Percent of Capital	Actual Cost Rate	Weighted Cost
(a)	(b)	(c)	(d)	(e) = (c x d)
Common Equity	\$16,735	95.97%	11.32%	10.86%
Preferred Stock				
Long-Term Debt				
Short-Term Debt				
Customer Deposits	\$702	4.03%	2.00%	0.08%
Tax Credits - Zero Cost				
Tax Credits Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
<b>Total</b>	<b>\$17,437</b>	<b>100.00%</b>		<b>10.94%</b>

Notes:

- (1) Consistent with the methodology used in the last rate proceeding.
- (2) Upper limit of the last authorized return on equity or current leverage formula if none has been established.  
ROE of 11.32% established in Order No. PSC-2018-0439-PAA-WU.

Utility Name: Orange Land Utilities, LLC.		Schedule No. 3-A
Schedule of Water Operations		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Operating Revenues	\$33,866	
<b>Operating Expenses</b>		
2 Operation & Maintenance	\$34,373	
3 Depreciation	\$1,608	
4 Amortization	\$0	
5 Taxes Other Than Income	\$2,614	
6 Income Taxes	<u>\$0</u>	
7 Total Operating Expense	\$38,596	
8 Operating Income	<u>(\$4,730)</u>	

Utility Name:		Schedule No. 3-B
Schedule of Wastewater Operations		
12-Month Period Ended:		
Description	Per Utility	
1 Operating Revenues		
<b>Operating Expenses</b>		
2 Operation & Maintenance		
3 Depreciation		
4 Amortization		
5 Taxes Other Than Income		
6 Income Taxes		
7 Total Operating Expense		
8 Operating Income		



Utility Name: Orange Land Utilities, LLC.		Schedule No. 3-A
Analysis of Water Operation and Maintenance Expense		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
(601) Salaries and Wages - Employees	\$9,690	
(603) Salaries and Wages - Officers	\$1,599	
(604) Employee Pensions and Benefits	\$0	
(610) Purchased Water	\$0	
(615) Purchased Power	\$957	
(616) Fuel for Power Production	\$0	
(618) Chemicals	\$0	
(620) Materials and Supplies	\$2,264	
(630) Contractual Services - Billing	\$0	
(631) Contractual Services - Professional	\$3,402	
(635) Contractual Services - Testing	\$1,918	
(636) Contractual Services - Other	\$6,449	
(640) Rents	\$1,153	
(650) Transportation Expense	\$1,726	
(655) Insurance Expense	\$2,823	
(665) Regulatory Commission Expense	\$0	
(670) Bad Debt Expense	\$163	
(675) Miscellaneous Expense	<u>\$2,228</u>	
<b>Total</b>	<b>\$34,373</b>	

Utility Name:		Schedule No. 3-B
Analysis of Wastewater Operation and Maintenance Expense		
12-Month Period Ended:		
Description	Per Utility	
(701) Salaries and Wages - Employees		
(703) Salaries and Wages - Officers		
(704) Employee Pensions and Benefits		
(710) Purchased Water		
(711) Sludge Removal Expense		
(715) Purchased Power		
(716) Fuel for Power Production		
(718) Chemicals		
(720) Materials and Supplies		
(730) Contractual Services - Billing		
(731) Contractual Services - Professional		
(735) Contractual Services - Testing		
(736) Contractual Services - Other		
(740) Rents		
(750) Transportation Expense		
(755) Insurance Expense		
(765) Regulatory Commission Expense		
(770) Bad Debt Expense		
(775) Miscellaneous Expense		
<b>Total</b>		

Utility Name: Sunny Shores Utilities, LLC		Schedule No. 1-A
Schedule of Water Rate Base		
12-Month Period Ended: September 30, 2024		
Description	Per Utility	
1 Plant in Service	\$42,779	
2 Land and Land Rights	\$0	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$23,425)	
5 Contribution in Aid of Construction (CIAC)	(\$685)	
6 Amortization of CIAC	\$685	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$15,878	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	<u>\$0</u>	
12 Rate Base	\$35,232	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name:		Schedule No. 1-B
Schedule of Wastewater Rate Base		
12-Month Period Ended:		
Description	Per Utility	
1 Plant in Service		
2 Land and Land Rights		
3 Non-used and Useful Components (1)		
4 Accumulated Depreciation		
5 Contribution in Aid of Construction (CIAC)		
6 Amortization of CIAC		
7 Net Debit Deferred Income Taxes		
8 Advances for Construction		
9 Working Capital Allowance		
10 Acquisition Adjustments(2)		
11 Accumulated Amortization of Acquisition Adjustments		
12 Rate Base		
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: Sunny Shores Utilities, LLC

Schedule No. 2

Schedule of Current Cost of Capital

12-Month Period Ended: September 30, 2024

Class of Capital	Amount	Percent of Capital	Actual Cost Rate	Weighted Cost
(a)	(b)	(c)	(d)	(e) = (c x d)
Common Equity	\$67,998	90.71%	11.55%	10.48%
Preferred Stock	\$0			
Long-Term Debt	\$0			
Short-Term Debt	\$0			
Customer Deposits	\$6,964	9.29%	2.00%	0.19%
Tax Credits - Zero Cost	\$0			
Tax Credits Weighted Cost	\$0			
Deferred Income Taxes	\$0			
Other (Explain)	\$0			
<b>Total</b>	<b>\$74,962</b>	<b>100.00%</b>		<b>10.66%</b>

Notes:

- (1) Consistent with the methodology used in the last rate proceeding.
- (2) Upper limit of the last authorized return on equity or current leverage formula if none has been established.  
ROE of 11.55% established in Order No. PSC-2021-0320-PAA-WU.

Utility Name: Sunny Shores Utilities, LLC		Schedule No. 3-A
Schedule of Water Operations		
12-Month Period Ended: September 30, 2024		
Description	Per Utility	
1 <b>Operating Revenues</b>	\$154,391	
<b>Operating Expenses</b>		
2 Operation & Maintenance	\$127,028	
3 Depreciation	\$3,797	
4 Amortization	\$0	
5 Taxes Other Than Income	\$9,605	
6 Income Taxes	<u>\$0</u>	
7 <b>Total Operating Expense</b>	\$140,429	
8 <b>Operating Income</b>	\$13,961	

Utility Name:		Schedule No. 3-B
Schedule of Wastewater Operations		
12-Month Period Ended:		
Description	Per Utility	
1 <b>Operating Revenues</b>		
<b>Operating Expenses</b>		
2 Operation & Maintenance		
3 Depreciation		
4 Amortization		
5 Taxes Other Than Income		
6 Income Taxes		
7 <b>Total Operating Expense</b>		
8 <b>Operating Income</b>		

Utility Name: Sunny Shores Utilities, LLC		Schedule No. 3-A
Analysis of Water Operation and Maintenance Expense		
12-Month Period Ended: September 30, 2024		
Description	Per Utility	
(601) Salaries and Wages - Employees	\$34,170	
(603) Salaries and Wages - Officers	\$5,595	
(604) Employee Pensions and Benefits	\$0	
(610) Purchased Water	\$47,100	
(615) Purchased Power	\$0	
(616) Fuel for Power Production	\$0	
(618) Chemicals	\$0	
(620) Materials and Supplies	\$5,542	
(630) Contractual Services - Billing	\$0	
(631) Contractual Services - Professional	\$1,718	
(635) Contractual Services - Testing	\$9,578	
(636) Contractual Services - Other	\$1,800	
(640) Rents	\$4,084	
(650) Transportation Expense	\$5,638	
(655) Insurance Expense	\$3,510	
(665) Regulatory Commission Expense	\$1,028	
(670) Bad Debt Expense	\$736	
(675) Miscellaneous Expense	<u>\$6,529</u>	
<b>Total</b>	<b>\$127,028</b>	

Utility Name: Sunny Shores Utilities, LLC		Schedule No. 3-B
Analysis of Wastewater Operation and Maintenance Expense		
12-Month Period Ended: September 30, 2024		
Description	Per Utility	
(701) Salaries and Wages - Employees		
(703) Salaries and Wages - Officers		
(704) Employee Pensions and Benefits		
(710) Purchased Water		
(711) Sludge Removal Expense		
(715) Purchased Power		
(716) Fuel for Power Production		
(718) Chemicals		
(720) Materials and Supplies		
(730) Contractual Services - Billing		
(731) Contractual Services - Professional		
(735) Contractual Services - Testing		
(736) Contractual Services - Other		
(740) Rents		
(750) Transportation Expense		
(755) Insurance Expense		
(765) Regulatory Commission Expense		
(770) Bad Debt Expense		
(775) Miscellaneous Expense		
<b>Total</b>		

Utility Name: Sunrise Utilities, LLC		Schedule No. 1-A
Schedule of Water Rate Base		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Plant in Service	\$146,968	
2 Land and Land Rights	\$553	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$92,205)	
5 Contribution in Aid of Construction (CIAC)	(\$12,393)	
6 Amortization of CIAC	\$12,393	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$12,324	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	\$0	
12 Rate Base	\$67,639	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name:		Schedule No. 1-B
Schedule of Wastewater Rate Base		
12-Month Period Ended:		
Description	Per Utility	
1 Plant in Service		
2 Land and Land Rights		
3 Non-used and Useful Components (1)		
4 Accumulated Depreciation		
5 Contribution in Aid of Construction (CIAC)		
6 Amortization of CIAC		
7 Net Debit Deferred Income Taxes		
8 Advances for Construction		
9 Working Capital Allowance		
10 Acquisition Adjustments(2)		
11 Accumulated Amortization of Acquisition Adjustments		
12 Rate Base		
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: Sunrise Utilities, LLC

Schedule No. 2

Schedule of Current Cost of Capital

12-Month Period Ended: August 31, 2024

Class of Capital	Amount	Percent of Capital	Actual Cost Rate	Weighted Cost
(a)	(b)	(c)	(d)	(e) = (c x d)
Common Equity	\$59,329	90.74%	9.74%	8.84%
Preferred Stock	\$0			
Long-Term Debt	\$0			
Short-Term Debt	\$0			
Customer Deposits	\$6,057	9.26%	2.00%	0.19%
Tax Credits - Zero Cost	\$0			
Tax Credits Weighted Cost	\$0			
Deferred Income Taxes	\$0			
Other (Explain)	\$0			
<b>Total</b>	<b>\$65,386</b>	<b>100.00%</b>		<b>9.02%</b>

Notes:

- (1) Consistent with the methodology used in the last rate proceeding.
- (2) Upper limit of the last authorized return on equity or current leverage formula if none has been established.  
ROE of 9.74% established in Order No. PSC-2016-0126-PAA-WU.

Utility Name: Sunrise Utilities, LLC		Schedule No. 3-A
Schedule of Water Operations		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 <b>Operating Revenues</b>	\$111,761	
<b>Operating Expenses</b>		
2 Operation & Maintenance	\$98,590	
3 Depreciation	\$6,351	
4 Amortization	\$0	
5 Taxes Other Than Income	\$8,141	
6 Income Taxes	<u>\$0</u>	
7 <b>Total Operating Expense</b>	\$113,081	
8 <b>Operating Income</b>	<u>(\$1,320)</u>	

Utility Name:		Schedule No. 3-B
Schedule of Wastewater Operations		
12-Month Period Ended:		
Description	Per Utility	
1 <b>Operating Revenues</b>		
<b>Operating Expenses</b>		
2 Operation & Maintenance		
3 Depreciation		
4 Amortization		
5 Taxes Other Than Income		
6 Income Taxes		
7 <b>Total Operating Expense</b>		
8 <b>Operating Income</b>		



Utility Name: Sunrise Utilities, LLC		Schedule No. 3-A
Analysis of Water Operation and Maintenance Expense		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
(601) Salaries and Wages - Employees	\$33,914	
(603) Salaries and Wages - Officers	\$5,596	
(604) Employee Pensions and Benefits	\$0	
(610) Purchased Water	\$0	
(615) Purchased Power	\$3,354	
(616) Fuel for Power Production	\$0	
(618) Chemicals	\$4,463	
(620) Materials and Supplies	\$6,652	
(630) Contractual Services - Billing	\$0	
(631) Contractual Services - Professional	\$935	
(635) Contractual Services - Testing	\$5,914	
(636) Contractual Services - Other	\$11,634	
(640) Rents	\$4,035	
(650) Transportation Expense	\$6,041	
(655) Insurance Expense	\$5,313	
(665) Regulatory Commission Expense	\$1,273	
(670) Bad Debt Expense	\$2,149	
(675) Miscellaneous Expense	<u>\$7,315</u>	
<b>Total</b>	<b>\$98,590</b>	

Utility Name:		Schedule No. 3-B
Analysis of Wastewater Operation and Maintenance Expense		
12-Month Period Ended:		
Description	Per Utility	
(701) Salaries and Wages - Employees		
(703) Salaries and Wages - Officers		
(704) Employee Pensions and Benefits		
(710) Purchased Water		
(711) Sludge Removal Expense		
(715) Purchased Power		
(716) Fuel for Power Production		
(718) Chemicals		
(720) Materials and Supplies		
(730) Contractual Services - Billing		
(731) Contractual Services - Professional		
(735) Contractual Services - Testing		
(736) Contractual Services - Other		
(740) Rents		
(750) Transportation Expense		
(755) Insurance Expense		
(765) Regulatory Commission Expense		
(770) Bad Debt Expense		
(775) Miscellaneous Expense		
<b>Total</b>		

Utility Name:		Schedule No. 1-A
Schedule of Water Rate Base		
12-Month Period Ended:		
Description	Per Utility	
1 Plant in Service		
2 Land and Land Rights		
3 Non-used and Useful Components (1)		
4 Accumulated Depreciation		
5 Contribution in Aid of Construction (CIAC)		
6 Amortization of CIAC		
7 Net Debit Deferred Income Taxes		
8 Advances for Construction		
9 Working Capital Allowance		
10 Acquisition Adjustments(2)		
11 Accumulated Amortization of Acquisition Adjustments		
12 Rate Base		
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: West Lakeland Wastewater, LLC		Schedule No. 1-B
Schedule of Wastewater Rate Base		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
1 Plant in Service	\$312,043	
2 Land and Land Rights	\$0	
3 Non-used and Useful Components (1)	\$0	
4 Accumulated Depreciation	(\$272,771)	
5 Contribution in Aid of Construction (CIAC)	(\$221,480)	
6 Amortization of CIAC	\$162,876	
7 Net Debit Deferred Income Taxes	\$0	
8 Advances for Construction	\$0	
9 Working Capital Allowance	\$22,023	
10 Acquisition Adjustments(2)	\$0	
11 Accumulated Amortization of Acquisition Adjustments	<u>\$0</u>	
12 Rate Base	\$2,692	
Notes:		
(1) Estimate based on the methodology used in the last rate proceeding.		
(2) Include only those Acquisition Adjustments that have been approved by the Commission.		

Utility Name: West Lakeland Wastewater, LLC

Schedule No. 2

Schedule of Current Cost of Capital

12-Month Period Ended: August 31, 2024

Class of Capital	Amount	Percent of Capital	Actual Cost Rate	Weighted Cost
(a)	(b)	(c)	(d)	(e) = (c x d)
Common Equity	(\$6,361)	-21.10%	11.55%	
Preferred Stock	\$0			
Long-Term Debt	\$22,677	75.20%	7.31%	5.50%
Short-Term Debt	\$0			
Customer Deposits	\$7,479	24.80%	2.00%	0.50%
Tax Credits - Zero Cost	\$0			
Tax Credits Weighted Cost	\$0			
Deferred Income Taxes	\$0			
Other (Negative equity balance set to zero.)	\$6,361	21.10%		0.00%
<b>Total</b>	<b>\$30,156</b>	<b>100.00%</b>		<b>5.99%</b>

Notes:

- (1) Consistent with the methodology used in the last rate proceeding.
- (2) Upper limit of the last authorized return on equity or current leverage formula if none has been established.  
ROE of 11.55% established in Order No. PSC-2019-0503-PAA-SU.

Utility Name: <span style="float: right;">Schedule No. 3-A</span>	
Schedule of Water Operations	
12-Month Period Ended:	
Description	Per Utility
1 <b>Operating Revenues</b>	
<b>Operating Expenses</b>	
2 Operation & Maintenance	
3 Depreciation	
4 Amortization	
5 Taxes Other Than Income	
6 Income Taxes	
7 <b>Total Operating Expense</b>	
8 <b>Operating Income</b>	

Utility Name: West Lakeland Wastewater, LLC <span style="float: right;">Schedule No. 3-B</span>	
Schedule of Wastewater Operations	
12-Month Period Ended: August 31, 2024	
Description	Per Utility
1 <b>Operating Revenues</b>	\$195,218
<b>Operating Expenses</b>	
2 Operation & Maintenance	\$176,188
3 Depreciation	\$7,181
4 Amortization	(\$3,489)
5 Taxes Other Than Income	\$12,874
6 Income Taxes	<u>\$0</u>
7 <b>Total Operating Expense</b>	\$192,754
8 <b>Operating Income</b>	<u>\$2,464</u>

Utility Name: West Lakeland Wastewater, LLC		Schedule No. 3-A
Analysis of Water Operation and Maintenance Expense		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
(601) Salaries and Wages - Employees		
(603) Salaries and Wages - Officers		
(604) Employee Pensions and Benefits		
(610) Purchased Water		
(615) Purchased Power		
(616) Fuel for Power Production		
(618) Chemicals		
(620) Materials and Supplies		
(630) Contractual Services - Billing		
(631) Contractual Services - Professional		
(635) Contractual Services - Testing		
(636) Contractual Services - Other		
(640) Rents		
(650) Transportation Expense		
(655) Insurance Expense		
(665) Regulatory Commission Expense		
(670) Bad Debt Expense		
(675) Miscellaneous Expense		
<b>Total</b>		

Utility Name: West Lakeland Wastewater, LLC		Schedule No. 3-B
Analysis of Wastewater Operation and Maintenance Expense		
12-Month Period Ended: August 31, 2024		
Description	Per Utility	
(701) Salaries and Wages - Employees	\$43,604	
(703) Salaries and Wages - Officers	\$7,195	
(704) Employee Pensions and Benefits	\$0	
(710) Purchased Water	\$562	
(711) Sludge Removal Expense	\$33,164	
(715) Purchased Power	\$12,843	
(716) Fuel for Power Production	\$0	
(718) Chemicals	\$2,375	
(720) Materials and Supplies	\$7,415	
(730) Contractual Services - Billing	\$0	
(731) Contractual Services - Professional	\$1,202	
(735) Contractual Services - Testing	\$1,240	
(736) Contractual Services - Other	\$25,145	
(740) Rents	\$9,204	
(750) Transportation Expense	\$7,767	
(755) Insurance Expense	\$8,700	
(765) Regulatory Commission Expense	\$1,000	
(770) Bad Debt Expense	\$4,506	
(775) Miscellaneous Expense	<u>\$10,266</u>	
<b>Total</b>	\$176,188	