

1000 48-WU

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

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

OF

Sunshine Utilities of Central Florida, Inc.

Exact Legal Name of Utility

Applies To: Marion County

DOES NOT APPLY TO SANDY ACRES, PONDEROSA PINES OR QUAIL RUN

VOLUME I



- COM _____
- APA _____
- ECR 13 _____
- GCL _____
- RAD _____
- SSC _____
- ADM _____
- OPC _____
- CLK _____

FOR

Test Year Ended: December 31, 2010

DOCUMENT NUMBER-DATE

03807 JUN-1 =

FPSC-COMMISSION CLERK

Index

A-1	Water Rate Base	C-1	Reconciliation of Total Tax Provision	F-1	Gallons of Water Pumped, Sold &
A-2	Wastewater Rate Base	C-2	Income Tax Calculation - Current	F-2	Gallons of Wastewater Treated
A-3	Adjustments to Rate Base	C-3	Interest in Tax Calculation	F-3	Water Treatment Plant Statistics
A-4	Annual Plant Additions and Balances	C-4	Book/Tax Timing Differences	F-4	Wastewater Treatment Plant Statistics
A-5	Water Plant in Service By Primary Account	C-5	Deferred Income Tax Expense	F-5	Used and Useful Calculations - Water
A-6	Wastewater Plant in Service By Primary Account	C-6	Accum. Deferred Income Taxes - Summary	F-6	Used and Useful Calculations - Wastewater
A-7	Summary of Non-Used & Useful Plant	C-7	Investment Tax Credits - Pg 1	F-7	Used and Useful Calc. - Distr. & Coll.
A-8	Annual Accum. Depr. Additions and Balances	C-8	Parent Debt Adjustment	F-8	Margin Reserve Calculations
A-9	Water Accum. Depreciation By Primary Account	C-9	Income Tax Returns	F-9	ERC Calculation - Water
A-10	Wastewater Accum. Depreciation By Primary Account	C-10	Miscellaneous Tax Information	F-10	ERC Calculation - Wastewater
A-11	Annual Additions and Balances to CIAC			A-1 (Interim)	Schedule of Water Rate Base (Interim)
A-12	CIAC By Type and Classification	D-1	Requested Cost of Capital	A-3 (Interim)	Schedule of Adjustments to Rate Base (Interim)
A-13	Annual Additions and Balances of Amort. of CIAC	D-2	Reconciliation to Rate Base	B-1 (Interim)	Schedule of Water Net Operating Income (Interim)
A-14	Accum. Amort. of CIAC By Type and Class.	D-3	Preferred Stock	B-3 (Interim)	Schedule of Adjustments to Operating Income (Interim)
A-15	Schedule of AFUDC Rates Used	D-4	Short-Term Debt	D-1 (Interim)	Schedule of Requested Cost of Capital (Interim)
A-16	Annual Additions and Balances of Advances For Constr.	D-5	Long-Term Debt	E-1 (Interim)	Rate Schedule (Interim)
A-17	Working Capital Allowance Calculation	D-6	Variable Debt	E-2 (Interim)	Revenue Schedule at Present and Proposed Rates (Interim)
A-18	Balance Sheet - Assets	D-7	Customer Deposits	E-4 (Interim)	Miscellaneous Service Charges (Interim)
A-19	Balance Sheet - Liabilities & Owners' Equity			E-10 (Interim)	Service Availability Charges Schedule (Interim)
B-1	Net Operating Income Statement - Water	E-1	Rate Schedule	A-1 (Combined)	Schedule of Water Rate Base
B-1(a)	Leverage Formula	E-2	Revenues at Present & Proposed Rates	A-3 (Combined)	Adjustments to Rate Base
B-2	Net Operating Income Statement - Wastewater	E-3	Customer Monthly Billing Schedule	A-4 (Combined)	Annual Plant Additions and Balances
B-3	Adjustments to Net Operating Statements	E-4	Miscellaneous Service Charges	A-5 (Combined)	Water Plant in Service By Primary Account
B-4	Test Year Operating Revenue	E-5	Miscellaneous Service Charge Revenue	A-7 (Combined)	Summary of Non-Used & Useful Plant
B-5	Water O&M Expenses By Month	E-6	Public Fire Hydrants Schedule	A-8 (Combined)	Annual Accum. Depr. Additions and Balances
B-6	Wastewater O&M Expenses By Month	E-7	Private Fire Protection Service	A-9 (Combined)	Water Accum. Depreciation By Primary Account
B-7	Comparative O&M Expenses - Water	E-8	Contracts and Agreements	A-11 (Combined)	Annual Additions and Balances to CIAC
B-8	Comparative O&M Expenses - Wastewater	E-9	Tax or Franchise Fee	A-12 (Combined)	CIAC By Type and Classification
B-9	Analysis of Contractual Services	E-10	Service Availability Charges	A-13 (Combined)	Annual Additions and Balances of Amort. of CIAC
B-10	Analysis of Rate Case Expense	E-11	Guaranteed Revenues Received	A-14 (Combined)	Accum. Amort. of CIAC By Type and Class.
B-11	Analysis of Maintenance Expense	E-12	Class A Utility Cost of Service Study	A-16 (Combined)	Annual Additions and Balances of Advances For Constr.
B-12	Schedule of Allocated Expenses	E-13	Projected Test Year Bills, Consumption	A-17 (Combined)	Working Capital Allowance Calculation
B-13	Net Depreciation Expense - Water	E-14	Billing Analysis	B-1 (Combined)	Net Operating Income Statement - Water
B-14	Net Depreciation Expense - Wastewater			B-3 (Combined)	Adjustments to Net Operating Statements
B-15	Taxes Other Than Income			B-4 (Combined)	Revenues By Month
				B-5 (Combined)	Water O&M Expenses By Month
				B-7 (Combined)	Comparative O&M Expenses - Water
				B-9 (Combined)	Analysis of Contractual Services
				B-10 (Combined)	Analysis of Rate Case Expense
				B-11 (Combined)	Analysis of Maintenance Expense
				B-13 (Combined)	Net Depreciation Expense - Water
				B-15 (Combined)	Taxes Other Than Income
				D-7 (Combined)	Customer Deposits
				E-1 (Combined)	Rate Schedule
				E-2 (Combined)	Revenues at Present & Proposed Rates
				E-3 (Combined)	Customer Monthly Billing Schedule
				E-5 (Combined)	Miscellaneous Service Charge Revenue
				F-1 (Combined)	Gallons of Water Pumped, Sold &
				F-5 (Combined)	Used and Useful Calculations - Water
				F-7 (Combined)	Used and Useful Calc. - Distr. & Coll.

Schedule of Water Rate Base

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Schedule Year Ended: December 31, 2010
 Interim Final
 Historical Projected

Schedule: A-1
 Page 1 of 1
 Preparer: John Q. Adams II

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) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Staff Adjustments	(6) Staff Adjusted Balance	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,614,646	\$ -	\$ 2,614,646	\$ -	\$ 2,614,646	A-5
2							
3	Utility Land & Land Rights	70,737	-	70,737	-	70,737	A-5
4							
5	Less: Non-Used & Useful Plant	-	-	-	-	-	A-7
6							
7	Construction Work in Progress	67	-	67	-	67	-
8							
9	Less: Accumulated Depreciation	(1,799,429)	-	(1,799,429)	-	(1,799,429)	A-9
10							
11	Less: CIAC	(1,753,895)	-	(1,753,895)	-	(1,753,895)	A-12
12							
13	Accumulated Amortization of CIAC	1,042,459	-	1,042,459	-	1,042,459	A-14
14							
15	Acquisition Adjustments	-	-	-	-	-	-
16							
17	Accum. Amort. of Acq. Adjustments	-	-	-	-	-	-
18							
19	Advances For Construction	(85,357)	85,357	-	-	-	A-16
20							
21	Working Capital Allowance	93,215	(332)	92,883	-	92,883	A-17
22							
23	Total Rate Base	\$ 182,443	\$ 85,025	\$ 267,468	\$ -	\$ 267,468	
24							

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historical [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: John Q. Adams II

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) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service				
2					
3			<u>Not Applicable</u>		
4					
5					
6					
7					
8					
9	Working Capital Allowance				
10		-----	-----	-----	
11	Total Rate Base	=====	=====	=====	
12					

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historical [X] Projected []

Schedule: A-3
 Page 1 of 1
 Preparer: John Q. Adams II

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	No adjustments made	\$ -	\$ -
2		-	-
3		-	-
4		-	-
5		-----	-----
6		\$ -	\$ <u>Not Applicable</u>
7		=====	=====

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-4
Page 1 of 2
Preparer: John Q. Adams II

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, 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	5/31/90 Balance per last rate order	\$ 1,878,351	\$ -
2			
3	90__ Additions 6/1 - 12/31	22,663	-
4	90__ Retirements 6/1 - 12/31	(24,269)	-
5	90__ Adjustments 6/1 - 12/31	-	-
6			
7	12/31/90 Balance	1,876,745	-
8	91__ Additions	16,634	-
9	91__ Retirements	(7,975)	-
10	91__ Adjustments	-	-
11			
12	12/31/91 Balance	1,885,404	-
13	92__ Additions	54,695	-
14	92__ Retirements	(84)	-
15	92__ Adjustments	-	-
16			
17	12/31/92 Balance	1,940,015	-
18	93__ Additions	64,965	-
19	93__ Retirements	(8,140)	-
20	93__ Adjustments	-	-
21			
22	12/31/93 Balance	1,996,840	-
23	94__ Additions	35,968	-
24	94__ Retirements	(197,120)	-
25	94__ Adjustments	-	-
26			
27	12/31/94 Balance	1,835,688	-
28	95__ Additions	22,495	-
29	95__ Retirements	-	-
30	95__ Adjustments	-	-
31			
32	12/31/95 Balance	1,858,183	-
33	96__ Additions	53,423	-
34	96__ Retirements	-	-
35	96__ Adjustments	-	-
36			
37	12/31/96 Balance	1,911,606	-
38	97__ Additions	103,808	-
39	97__ Retirements	(56,031)	-
40	97__ Adjustments	-	-
41			
42	12/31/97 Balance	1,959,383	-
43	98__ Additions	93,722	-
44	98__ Retirements	(20,748)	-
45	98__ Adjustments	-	-
46			
47	12/31/98 Balance	2,032,357	-
48	99__ Additions	24,204	-
49	99__ Retirements	(15,840)	-
50	99__ Adjustments	-	-
51			

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WJ
Test Year Ended: December 31, 2010

Schedule: A-4
Page 2 of 2
Preparer: John Q. Adams II

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, 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
51	12/31/99 Balance	\$ 2,040,721	\$ -
52	00__ Additions	61,640	-
53	00__ Retirements	-	-
54	00__ Adjustments	-	-
55			
56	12/31/00 Balance	2,102,361	-
57	01__ Additions	38,251	-
58	01__ Retirements	(32,646)	-
59	01__ Adjustments	-	-
60			
61	12/31/01 Balance	2,107,966	-
62	02__ Additions	61,192	-
63	02__ Retirements	(9,842)	-
64	02__ Adjustments	-	-
65			
66	12/31/02 Balance	2,159,316	-
67	03__ Additions	42,491	-
68	03__ Retirements	(22,853)	-
69	03__ Adjustments	-	-
70			
71	12/31/03 Balance	2,178,954	-
72	04__ Additions	305,459	-
73	04__ Retirements	(43,299)	-
74	04__ Adjustments	-	-
75			
76	12/31/04 Balance	2,441,115	-
77	05__ Additions	142,842	-
78	05__ Retirements	(23,737)	-
79	05__ Adjustments	-	-
80			
81	12/31/05 Balance	2,560,219	-
82	06__ Additions	80,083	-
83	06__ Retirements	(23,322)	-
84	06__ Adjustments	-	-
85			
86	12/31/06 Balance	2,616,980	-
87	07__ Additions	54,941	-
88	07__ Retirements	(17,362)	-
89	07__ Adjustments	-	-
90			
91	12/31/07 Balance	2,654,559	-
92	08__ Additions	90,964	-
93	08__ Retirements	(25,062)	-
94	08__ Adjustments	-	-
95			
96	12/31/08 Balance	2,720,461	-
97	09__ Additions	25,659	-
98	09__ Retirements	(17,395)	-
99	09__ Adjustments	-	-
100			
101	12/31/09 Balance	2,728,725	-
102	10__ Additions	17,912	-
103	10__ Retirements	(61,253)	-
104	10__ Adjustments	-	-
105			
106	12/31/10 Adjusted Balance	\$ 2,685,384	\$ -
107		=====	=====
108	Supporting Schedules: A-5,A-6		Not Applicable
109	Recap Schedules: A-18		

Schedule of Water Plant in Service By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-VUJ
Test Year Ended: December 31, 2010
Historic [X] or Projected []

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

Schedule: A-5
Page 1 of 1
Preparer: John Q. Adams II

Recap Schedules: A-1A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT	\$ -	\$ -	\$ -	-	-
2	Organization	1,660	1,660	1,660	-	-
3	Franchises	-	-	-	-	-
4	Other Plant & Misc. Equipment	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-
6	Land & Land Rights	70,737	70,737	70,737	-	-
7	Structures & Improvements	2,752	2,752	2,752	-	-
8	Collect. & Impound. Reservoirs	-	-	-	-	-
9	Lake, River & Other Intakes	-	-	-	-	-
10	Wells & Springs	94,714	94,714	94,714	-	-
11	Infiltration Galleries & Tunnels	-	-	-	-	-
12	Supply Mains	107,156	107,156	107,156	-	-
13	Power Generation Equipment	52,678	52,678	52,678	-	-
14	Pumping Equipment	405,857	408,287	407,072	-	-
15	Other Plant & Misc. Equipment	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-
17	Land & Land Rights	-	-	-	-	-
18	Structures & Improvements	-	-	-	-	-
19	Water Treatment Equipment	191,122	193,236	192,179	-	-
20	Other Plant & Misc. Equipment	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-
22	Land & Land Rights	-	-	-	-	-
23	Structures & Improvements	-	-	-	-	-
24	Distr. Reservoirs & Standpipes	24,174	24,174	24,174	-	-
25	Transm. & Distribution Mains	1,049,196	997,727	1,023,462	32%	330,818
26	Services	118,155	119,691	118,923	-	-
27	Meters & Meter Installations	174,781	175,976	175,379	-	-
28	Hydrants	-	-	-	-	-
29	Other Plant & Misc. Equipment	25,858	25,858	25,858	-	-
30	GENERAL PLANT	-	-	-	-	-
31	Land & Land Rights	-	-	-	-	-
32	Structures & Improvements	-	-	-	-	-
33	Office Furniture & Equipment	30,000	30,853	30,427	-	-
34	Transportation Equipment	92,109	92,109	92,109	-	-
35	Stores Equipment	4,069	4,069	4,069	-	-
36	Tools, Shop & Garage Equipment	-	-	-	-	-
37	Laboratory Equipment	19,965	19,965	19,965	-	-
38	Power Operated Equipment	-	-	-	-	-
39	Communication Equipment	10,912	10,912	10,912	-	-
40	Miscellaneous Equipment	17,436	17,436	17,436	-	-
41	Abandonment of Regional Plant	235,393	235,393	235,393	-	-
42						
43	TOTAL	\$ 2,728,724	\$ 2,685,383	\$ 2,707,054		\$ 330,818
44						

Schedule of Wastewater Plant in Service By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WJ
Test Year Ended: December 31, 2010
Historic [X] or Projected []

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

Schedule: A-6
Page 1 of 1
Preparer: John Q. Adams II
Recap Schedules: A-2,A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	Organization					
3	Franchises					
4	Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	Land & Land Rights					
7	Structures & Improvements					
8	Collect. & Impound. Reservoirs					
9	Lake, River & Other Intakes					
10	Wells & Springs					
11	Infiltration Galleries & Tunnels					
12	Supply Mains				Not Applicable	
13	Power Generation Equipment					
14	Pumping Equipment					
15	Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	Land & Land Rights					
18	Structures & Improvements					
19	Water Treatment Equipment					
20	Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	Land & Land Rights					
23	Structures & Improvements					
24	Distr. Reservoirs & Standpipes					
25	Transm. & Distribution Mains					
26	Services					
27	Meters & Meter Installations					
28	Hydrants					
29	Other Plant & Misc. Equipment					
30	GENERAL PLANT					
31	Land & Land Rights					
32	Structures & Improvements					
33	Office Furniture & Equipment					
34	Transportation Equipment					
35	Stores Equipment					
36	Tools, Shop & Garage Equipment					
37	Laboratory Equipment					
38	Power Operated Equipment					
39	Communication Equipment					
40	Miscellaneous Equipment					
41	Abandonment of Regional Plant					
42		-----	-----	-----	-----	-----
43	TOTAL	=====	=====	=====	=====	=====
44						

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

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

Schedule: A-7
 Page 1 of 1
 Preparer: John Q. Adams II

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			
2				
3	Plant in Service	\$ 1,023,462	\$ -	1,023,462
4				
5	Land	-	-	-
6				
7	Accumulated Depreciation	(222,453)	-	(222,453)
8				
9	Other (Explain)	-	-	-
10				
11				
12	Total	\$ 801,008	\$ -	\$ 801,008
13				
14				
15	WASTEWATER			
16				
17	Plant in Service	\$ -	\$ -	-
18				
19	Land	-	-	-
20			Not Applicable	
21	Accumulated Depreciation	-	-	-
22				
23	Other (Explain)	-	-	-
24				
25				
26	Total	\$ -	\$ -	\$ -
27				
28				
29	Supporting Schedules: A-5,A-6,A-9,A-10			
30	Recap Schedules: A-1,A-2			

Schedule of Water and Wastewater Accumulated Depreciation Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-8
Page 1 of 2
Preparer: John Q. Adams II

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, 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 additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/31/90 Balance per last rate order	\$ 370,217	\$ -
2			
3	90__ Additions 6/1 - 12/31	29,854	-
4	90__ Retirements 6/1 - 12/31	(14,036)	-
5	90__ Adjustments 6/1 - 12/31	(13,260)	-
6			
7	12/31/90 Balance	372,775	-
8	91__ Additions	45,332	-
9	91__ Retirements	-	-
10	91__ Adjustments	(5,397)	-
11			
12	12/31/91 Balance	412,710	-
13	92__ Additions	46,044	-
14	92__ Retirements	-	-
15	92__ Adjustments	(189)	-
16			
17	12/31/92 Balance	458,565	-
18	93__ Additions	46,899	-
19	93__ Retirements	(25,150)	-
20	93__ Adjustments	-	-
21			
22	12/31/93 Balance	480,314	-
23	94__ Additions	70,487	-
24	94__ Retirements	-	-
25	94__ Adjustments	80,036	-
26			
27	12/31/94 Balance	630,837	-
28	95__ Additions	61,108	-
29	95__ Retirements	-	-
30	95__ Adjustments	-	-
31			
32	12/31/95 Balance	691,945	-
33	96__ Additions	59,984	-
34	96__ Retirements	-	-
35	96__ Adjustments	-	-
36			
37	12/31/96 Balance	751,929	-
38	97__ Additions	71,171	-
39	97__ Retirements	(88,615)	-
40	97__ Adjustments	36,028	-
41			
42	12/31/97 Balance	770,513	-
43	98__ Additions	75,655	-
44	98__ Retirements	(20,766)	-
45	98__ Adjustments	-	-
46			
47	12/31/98 Balance	825,402	-
48	99__ Additions	77,669	-
49	99__ Retirements	(16,425)	-
50	99__ Adjustments	-	-
51	12/31/99 Balance	886,646	-
52	00__ Additions	77,220	-
53	00__ Retirements	-	-
54	00__ Adjustments	(24,424)	-
55			

Schedule of Water and Wastewater Accumulated Depreciation Florida Public Service Commission
 Annual Balances Subsequent to Last Established Rate Base

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: A-8
 Page 2 of 2
 Preparer: John Q. Adams II

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, 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 additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
56	12/31/00 Balance	939,442	-
57	01__ Additions	76,644	-
58	01__ Retirements	(32,646)	-
59	01__ Adjustments	-	-
60			
61	12/31/01 Balance	983,440	-
62	02__ Additions	182,532	-
63	02__ Retirements	(9,842)	-
64	02__ Adjustments	-	-
65			
66	12/31/02 Balance	1,156,130	-
67	03__ Additions	74,624	-
68	03__ Retirements	(22,853)	-
69	03__ Adjustments	-	-
70			
71	12/31/03 Balance	1,207,901	-
72	04__ Additions	101,630	-
73	04__ Retirements	(43,299)	-
74	04__ Adjustments	-	-
75			
76	12/31/04 Balance	1,266,233	-
77	05__ Additions	102,535	-
78	05__ Retirements	(23,737)	-
79	05__ Adjustments	-	-
80			
81	12/31/05 Balance	1,345,031	-
82	06__ Additions	115,609	-
83	06__ Retirements	(23,322)	-
84	06__ Adjustments	-	-
85			
86	12/31/06 Balance	1,437,318	-
87	07__ Additions	112,816	-
88	07__ Retirements	(20,889)	-
89	07__ Adjustments	-	-
90			
91	12/31/07 Balance	1,529,245	-
92	08__ Additions	121,270	-
93	08__ Retirements	(22,476)	-
94	08__ Adjustments	-	-
95			
96	12/31/08 Balance	1,628,039	-
97	09__ Additions	125,110	-
98	09__ Retirements	(17,395)	-
99	09__ Adjustments	-	-
100			
101	12/31/09 Balance	1,735,753	-
102	10__ Additions	124,933	-
103	10__ Retirements	(61,254)	-
104	10__ Adjustments	-	-
105			
106	12/31/10 Adjusted Balance	1,799,432	-
107			
108			
109	Supporting Schedules: A-5,A-6		Not Applicable
110	Recap Schedules: A-18		

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Historic [X] or Projected []

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

Schedule: A-9
Page 1 of 1
Preparer: John Q. Adams II
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	Organization	\$ 1,049	\$ 1,089	\$ 1,069	-	\$ -
3	Franchises	-	-	-	-	-
4	Other Plant & Misc. Equipment	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	Land & Land Rights	-	-	-	-	-
7	Structures & Improvements	1,152	1,393	1,273	-	-
8	Collect. & Impound. Reservoirs	-	-	-	-	-
9	Lake, River & Other Intakes	-	-	-	-	-
10	Wells & Springs	61,262	64,419	62,841	-	-
11	Infiltration Galleries & Tunnels	-	-	-	-	-
12	Supply Mains	12,567	15,628	14,098	-	-
13	Power Generation Equipment	31,071	34,583	32,827	-	-
14	Pumping Equipment	296,780	315,463	306,122	-	-
15	Other Plant & Misc. Equipment	-	-	-	-	-
16	WATER TREATMENT PLANT					
17	Land & Land Rights	-	-	-	-	-
18	Structures & Improvements	-	-	-	-	-
19	Water Treatment Equipment	187,037	193,146	190,092	-	-
20	Other Plant & Misc. Equipment	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT					
22	Land & Land Rights	-	-	-	-	-
23	Structures & Improvements	-	-	-	-	-
24	Distr. Reservoirs & Standpipes	20,074	21,173	20,624	-	-
25	Transm. & Distribution Mains	701,995	674,426	688,211	32%	222,453
26	Services	15,424	18,186	16,805	-	-
27	Meters & Meter Installations	101,350	106,958	104,154	-	-
28	Hydrants	-	-	-	-	-
29	Other Plant & Misc. Equipment	20,091	21,126	20,609	-	-
30	GENERAL PLANT					
31	Land & Land Rights	-	-	-	-	-
32	Structures & Improvements	-	-	-	-	-
33	Office Furniture & Equipment	15,936	15,649	15,793	-	-
34	Transportation Equipment	50,894	66,246	58,570	-	-
35	Stores Equipment	950	1,154	1,052	-	-
36	Tools, Shop & Garage Equipment	13,227	14,474	13,851	-	-
37	Laboratory Equipment	-	-	-	-	-
38	Power Operated Equipment	-	-	-	-	-
39	Communication Equipment	10,912	10,912	10,912	-	-
40	Miscellaneous Equipment	17,436	17,436	17,436	-	-
41	Abandonment of Regional Plant	176,544	205,968	191,256	-	-
42						
43	TOTAL	\$ 1,735,751	\$ 1,799,429	\$ 1,767,590		\$ 222,453
44						

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Historic [X] or Projected []

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

Schedule: A-10
Page 1 of 1
Preparer: John Q. Adams II
Recap Schedules: A-2,A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	Organization					
3	Franchises					
4	Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	Structures & Improvements					
7	Collection Sewers - Force					
8	Collection Sewers - Gravity					
9	Special Collecting Structures					
10	Services to Customers			Not Applicable		
11	Flow Measuring Devices					
12	Flow Measuring Installations					
13	Other Plant & Misc. Equipment					
14	SYSTEM PUMPING PLANT					
15	Structures & Improvements					
16	Receiving Wells					
17	Pumping Equipment					
18	Other Plant & Misc. Equipment					
19	TREATMENT AND DISPOSAL PLANT					
20	Structures & Improvements					
21	Treatment & Disposal Equipment					
22	Plant Sewers					
23	Outfall Sewer Lines					
24	Other Plant & Misc. Equipment					
25	GENERAL PLANT					
26	Structures & Improvements					
27	Office Furniture & Equipment					
28	Transportation Equipment					
29	Stores Equipment					
30	Tools, Shop & Garage Equipment					
31	Laboratory Equipment					
32	Power Operated Equipment					
33	Communication Equipment					
34	Miscellaneous Equipment					
35	Other Tangible Plant					
36						
37	TOTAL	\$	\$	\$		
38		=====	=====	=====	=====	=====

Schedule of Water and Wastewater Contributions in Aid of Cons Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-11
Page 1 of 2
Preparer: John Q. Adams II

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/31/90 Balance per last rate order	\$ 965,239	\$ -
2			
3	90__ Additions 6/1 - 12/31	58,062	-
4	90__ Retirements 6/1 - 12/31	-	-
5	90__ Adjustments 6/1 - 12/31	(304,360)	-
6			
7	12/31/90 Balance	718,941	-
8	91__ Additions	44,598	-
9	91__ Retirements	-	-
10	91__ Adjustments	(4,589)	-
11			
12	12/31/91 Balance	758,950	-
13	92__ Additions	29,320	-
14	92__ Retirements	-	-
15	92__ Adjustments	-	-
16			
17	12/31/92 Balance	788,270	-
18	93__ Additions	42,260	-
19	93__ Retirements	-	-
20	93__ Adjustments	-	-
21			
22	12/31/93 Balance	830,530	-
23	94__ Additions	318,533	-
24	94__ Retirements	-	-
25	94__ Adjustments	-	-
26			
27	12/31/94 Balance	1,149,063	-
28	95__ Additions	26,430	-
29	95__ Retirements	-	-
30	95__ Adjustments	-	-
31			
32	12/31/95 Balance	1,175,493	-
33	96__ Additions	34,832	-
34	96__ Retirements	-	-
35	96__ Adjustments	-	-
36			
37	12/31/96 Balance	1,210,325	-
38	97__ Additions	41,638	-
39	97__ Retirements	-	-
40	97__ Adjustments	8,700	-
41			
42	12/31/97 Balance	1,260,663	-
43	98__ Additions	54,018	-
44	98__ Retirements	-	-
45	98__ Adjustments	-	-
46			
47	12/31/98 Balance	1,314,681	-
48	99__ Additions	179,527	-
49	99__ Retirements	-	-
50	99__ Adjustments	-	-
51			
52	12/31/99 Balance	1,494,208	-
53	00__ Additions	71,977	-
54	00__ Retirements	-	-
55	00__ Adjustments	(11,250)	-
56			

Schedule of Water and Wastewater Contributions in Aid of Cons Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-11
Page 2 of 2
Preparer: John Q. Adams II

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
57	12/31/00 Balance	\$ 1,554,935	\$ -
58	01__ Additions	27,440	-
59	01__ Retirements	-	-
60	01__ Adjustments	-	-
61		-----	-----
62	12/31/01 Balance	1,582,375	-
63	02__ Additions	-	-
64	02__ Retirements	-	-
65	02__ Adjustments	(150)	-
66		-----	-----
67	12/31/02 Balance	1,582,225	-
68	03__ Additions	26,368	-
69	03__ Retirements	-	-
70	03__ Adjustments	-	-
71		-----	-----
72	12/31/03 Balance	1,608,593	-
73	04__ Additions	19,717	-
74	04__ Retirements	-	-
75	04__ Adjustments	-	-
76		-----	-----
77	12/31/04 Balance	1,628,310	-
78	05__ Additions	33,109	-
79	05__ Retirements	-	-
80	05__ Adjustments	-	-
81		-----	-----
82	12/31/05 Balance	1,661,419	-
83	06__ Additions	81,717	-
84	06__ Retirements	-	-
85	06__ Adjustments	-	-
86		-----	-----
87	12/31/06 Balance	1,743,136	-
88	07__ Additions	17,142	-
89	07__ Retirements	-	-
90	07__ Adjustments	-	-
91		-----	-----
92	12/31/07 Balance	1,760,278	-
93	08__ Additions	17,154	-
94	08__ Retirements	-	-
95	08__ Adjustments	-	-
96		-----	-----
97	12/31/08 Balance	1,777,433	-
98	09__ Additions	8,086	-
99	09__ Retirements	-	-
100	09__ Adjustments	-	-
101		-----	-----
102	12/31/09 Balance	1,785,519	-
103	10__ Additions	5,826	-
104	10__ Retirements	-	-
105	10__ Adjustments	(37,450)	-
106		-----	-----
107	12/31/10 Adjusted Balance	\$ 1,753,895	\$ -
108		=====	=====
109			<u>Not Applicable</u>
110	Supporting Schedules: A-5,A-6		
111	Recap Schedules: A-18		

Schedule of Contributions in Aid of Construction By Classification
 Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: A-12
 Page 1 of 1
 Preparer: John Q. Adams II

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

Line No.	(1) Description	(2) Prior Year Ended 12/31/2009	(3) Test Year Ended 12/31/2010	(4) Average
1	WATER			
2				
3	Plant Capacity Fees	\$ 1,785,519	\$ 1,753,895	\$ 1,769,707
4				
5	Line/Main Extension Fees	-	-	-
6				
7	Meter Installation Fees	-	-	-
8				
9	Contributed Lines	-	-	-
10				
11	Other (Describe)	-	-	-
12				
13				
14	Total	\$ 1,785,519	\$ 1,753,895	\$ 1,769,707
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees	\$ -	\$ -	-
20				
21	Line/Main Extension Fees	-	-	-
22				
23	Contributed Lines	-	-	-
24				
25	Other (Describe)	-	-	-
26				
27				
28				
29	Total	\$ -	\$ -	-
30				
31				<u>Not Applicable</u>
32	Recap Schedules: A-1,A-2,A-11			

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

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: A-13
 Page 1 of 2
 Preparer: John Q. Adams II

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/31/90 Balance per last rate order	\$ 134,395	\$ -
2			
3	90__ Additions 6/1 - 12/31	9,678	-
4	90__ Retirements 6/1 - 12/31	-	-
5	90__ Adjustments 6/1 - 12/31	-	-
6			
7	12/31/90 Balance	144,073	-
8	91__ Additions	18,974	-
9	91__ Retirements	-	-
10	91__ Adjustments	-	-
11			
12	12/31/91 Balance	163,047	-
13	92__ Additions	19,670	-
14	92__ Retirements	-	-
15	92__ Adjustments	-	-
16			
17	12/31/92 Balance	182,717	-
18	93__ Additions	20,763	-
19	93__ Retirements	-	-
20	93__ Adjustments	-	-
21			
22	12/31/93 Balance	203,480	-
23	94__ Additions	161,133	-
24	94__ Retirements	-	-
25	94__ Adjustments	-	-
26			
27	12/31/94 Balance	364,613	-
28	95__ Additions	38,240	-
29	95__ Retirements	-	-
30	95__ Adjustments	-	-
31			
32	12/31/95 Balance	402,853	-
33	96__ Additions	37,457	-
34	96__ Retirements	-	-
35	96__ Adjustments	-	-
36			
37	12/31/96 Balance	440,310	-
38	97__ Additions	39,839	-
39	97__ Retirements	-	-
40	97__ Adjustments	5,290	-
41			
42	12/31/97 Balance	485,439	-
43	98__ Additions	41,211	-
44	98__ Retirements	-	-
45	98__ Adjustments	-	-
46			
47	12/31/98 Balance	526,650	-
48	99__ Additions	44,876	-
49	99__ Retirements	-	-
50	99__ Adjustments	-	-
51			

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

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: A-13
 Page 2 of 2
 Preparer: John Q. Adams II

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
52	12/31/99 Balance	\$ 571,526	\$ -
53	00__ Additions	48,684	-
54	00__ Retirements	-	-
55	00__ Adjustments	(6,116)	-
56			
57	12/31/00 Balance	614,094	-
58	01__ Additions	50,277	-
59	01__ Retirements	-	-
60	01__ Adjustments	-	-
61			
62	12/31/01 Balance	664,371	-
63	02__ Additions	37,006	-
64	02__ Retirements	-	-
65	02__ Adjustments	13,709	-
66			
67	12/31/02 Balance	715,086	-
68	03__ Additions	37,426	-
69	03__ Retirements	-	-
70	03__ Adjustments	13,710	-
71			
72	12/31/03 Balance	766,221	-
73	04__ Additions	38,164	-
74	04__ Retirements	-	-
75	04__ Adjustments	10,269	-
76			
77	12/31/04 Balance	814,655	-
78	05__ Additions	32,429	-
79	05__ Retirements	-	-
80	05__ Adjustments	-	-
81			
82	12/31/05 Balance	847,084	-
83	06__ Additions	46,471	-
84	06__ Retirements	-	-
85	06__ Adjustments	-	-
86			
87	12/31/06 Balance	893,554	-
88	07__ Additions	42,460	-
89	07__ Retirements	-	-
90	07__ Adjustments	-	-
91			
92	12/31/07 Balance	936,015	-
93	08__ Additions	43,019	-
94	08__ Retirements	-	-
95	08__ Adjustments	-	-
96			
97	12/31/08 Balance	979,033	-
98	09__ Additions	43,108	-
99	09__ Retirements	-	-
100	09__ Adjustments	-	-
101			
102	12/31/09 Balance	1,022,142	-
103	10__ Additions	57,767	-
104	10__ Retirements	-	-
105	10__ Adjustments	(37,449)	-
106			
107	12/31/10 Adjusted Balance	\$ 1,042,459	\$ -
108			
109			<u>Not Applicable</u>
110	Supporting Schedules: A-5,A-6		
111	Recap Schedules: A-18		

Schedule of Accumulated Amortization of CIAC By Classification
Beginning and End of Year Average - Water and wastewater

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Historic [X] or Projected []

Schedule: A-14
Page 1 of 1
Preparer: John Q. Adams II

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

Line No.	(1) Description	(2) Prior Year	(3) Test Year	(4) Average
1	WATER			
2				
3	Plant Capacity Fees	\$ 1,022,142	\$ 1,042,459	1,032,300
4				
5	Line/Main Extension Fees	-	-	-
6				
7	Meter Installation Fees	-	-	-
8				
9	Contributed Lines	-	-	-
10				
11	Other (Describe)	-	-	-
12				
13				
14				
15	Total	\$ 1,022,142	\$ 1,042,459	1,032,300
16				
17				
18	WASTEWATER			
19				
20	Plant Capacity Fees	-	-	-
21				
22	Line/Main Extension Fees	-	<u>Not Applicable</u>	-
23				
24	Contributed Lines	-	-	-
25				
26	Other (Describe)	-	-	-
27				
28				
29				
30	Total	-	-	-
31				
32				
33	Recap Schedules: A-1,A-2,A-13			

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-15
Page 1 of 1
Preparer: John Q. Adams II

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 The company does not apply AFUDC to construction projects,
2 therefore, this schedule is not applicable.

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-16
Page 1 of 2
Preparer: John Q. Adams II

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/31/90 Balance per last rate order	\$ 110,947	\$ -
2			
3	90__ Additions 6/1 - 12/31	1,858	-
4	90__ Retirements 6/1 - 12/31	-	-
5	90__ Adjustments 6/1 - 12/31	-	-
6			
7	12/31/90 Balance	112,805	-
8	91__ Additions	100	-
9	91__ Retirements	-	-
10	91__ Adjustments	(11,309)	-
11			
12	12/31/91 Balance	101,596	-
13	92__ Additions	24,000	-
14	92__ Retirements	-	-
15	92__ Adjustments	(9,981)	-
16			
17	12/31/92 Balance	115,615	-
18	93__ Additions	6,235	-
19	93__ Retirements	-	-
20	93__ Adjustments	(12,845)	-
21			
22	12/31/93 Balance	109,005	-
23	94__ Additions	722	-
24	94__ Retirements	-	-
25	94__ Adjustments	(12,399)	-
26			
27	12/31/94 Balance	97,328	-
28	95__ Additions	-	-
29	95__ Retirements	-	-
30	95__ Adjustments	(8,399)	-
31			
32	12/31/95 Balance	88,929	-
33	96__ Additions	-	-
34	96__ Retirements	-	-
35	96__ Adjustments	(12,131)	-
36			
37	12/31/96 Balance	76,798	-
38	97__ Additions	9,039	-
39	97__ Retirements	-	-
40	97__ Adjustments	(5,171)	-
41			
42	12/31/97 Balance	80,666	-
43	98__ Additions	-	-
44	98__ Retirements	-	-
45	98__ Adjustments	(8,414)	-
46			
47	12/31/98 Balance	72,252	-
48	99__ Additions	-	-
49	99__ Retirements	-	-
50	99__ Adjustments	(5,497)	-
51			

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WJ
Test Year Ended: December 31, 2010

Schedule: A-16
Page 2 of 2
Preparer: John Q. Adams II

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
52	12/31/99 Balance	\$ 66,755	\$ -
53	00__ Additions	-	-
54	00__ Retirements	-	-
55	00__ Adjustments	(4,779)	-
56			
57	12/31/00 Balance	61,976	-
58	01__ Additions	-	-
59	01__ Retirements	-	-
60	01__ Adjustments	(5,829)	-
61			
62	12/31/01 Balance	56,147	-
63	02__ Additions	-	-
64	02__ Retirements	-	-
65	02__ Adjustments	(2,282)	-
66			
67	12/31/02 Balance	53,865	-
68	03__ Additions	-	-
69	03__ Retirements	-	-
70	03__ Adjustments	(5,078)	-
71			
72	12/31/03 Balance	48,787	-
73	04__ Additions	13,364	-
74	04__ Retirements	-	-
75	04__ Adjustments	(5,908)	-
76			
77	12/31/04 Balance	56,243	-
78	05__ Additions	65,520	-
79	05__ Retirements	-	-
80	05__ Adjustments	(6,120)	-
81			
82	12/31/05 Balance	115,643	-
83	06__ Additions	21,672	-
84	06__ Retirements	-	-
85	06__ Adjustments	(49,791)	-
86			
87	12/31/06 Balance	87,524	-
88	07__ Additions	-	-
89	07__ Retirements	-	-
90	07__ Adjustments	(722)	-
91			
92	12/31/07 Balance	86,802	-
93	08__ Additions	-	-
94	08__ Retirements	-	-
95	08__ Adjustments	(1,084)	-
96			
97	12/31/08 Balance	85,718	-
98	09__ Additions	-	-
99	09__ Retirements	-	-
100	09__ Adjustments	-	-
101			
102	12/31/09 Balance	85,718	-
103	10__ Additions	-	-
104	10__ Retirements	-	-
105	10__ Adjustments	(361)	-
106			
107	12/31/10 Adjusted Balance	\$ 85,357	\$ -
108			
109			Not Applicable
110	Supporting Schedules: A-5,A-6		
111	Recap Schedules: A-18		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: A-17
 Page 1 of 1
 Preparer: John Q. Adams II
 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.

		Water	Wastewater
1	Total O & M Expense per B-5, B-6	\$ 745,722	\$ -
2	Adjustments to O & M Expense per B-1, B-2	(2,661)	-
3			
4			
5	Total Adjusted O & M Expense	<u>743,061</u>	-
6		8	
7	Divide by 8		
8	Equals Working Capital	<u>\$ 92,883</u>	-
9		=====	=====
10			<u>Not Applicable</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

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

Schedule: A-18
 Page 1 of 1
 Preparer: John Q. Adams II

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/2010	(3) Prior Year Ended 12/31/2009
1	Utility Plant in Service	\$ 2,969,969	\$ 3,001,358
2	Construction Work in Progress	-	-
3	Other Utility Plant Adjustments	21,347	21,730
4			
5	GROSS UTILITY PLANT	2,991,316	3,023,088
6	Less: Accumulated Depreciation	(1,885,458)	(1,816,290)
7			
8	NET UTILITY PLANT	1,105,858	1,206,798
9			
10	Cash	(7,742)	(4,256)
11	Accounts Rec'b - Customer	95,461	88,261
12	Notes & Accts. Rec'b - Assoc. Cos.	-	-
13	Accounts Rec'b - Other	-	-
14	Allowance for Bad Debts	-	-
15	Materials & Supplies	-	-
16	Miscellaneous Current & Accrued Assets	55,863	55,127
17			
18	TOTAL CURRENT ASSETS	143,582	139,132
19			
20	Unamortized Debt Discount & Exp.	-	-
21	Prelim. Survey & Investigation Charges	-	-
22	Clearing Accounts	-	-
23	Deferred Rate Case Expense	10,675	-
24	Other Miscellaneous Deferred Debits	34,600	57,669
25	Accum. Deferred Income Taxes	-	-
26			
27	TOTAL DEFERRED DEBITS	45,275	57,669
28			
29	TOTAL ASSETS	\$ 1,294,715	\$ 1,403,599
30			

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

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

Schedule: A-19
 Page 1 of 1
 Preparer: John Q. Adams II

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended 12/31/2010	(3) Prior Year Ended 12/31/2009
1	Common Stock Issued	\$ 100	\$ 100
2	Preferred Stock Issued	-	-
3	Additional Paid in Capital	440,151	440,151
4	Retained Earnings	(213,198)	(227,697)
5	Other Equity Capital	-	-
6			
7	TOTAL EQUITY CAPITAL	227,053	212,554
8			
9	Bonds	-	-
10	Reacquired Bonds	-	-
11	Advances From Associated Companies	-	-
12	Other Long-Term Debt	-	-
13			
14	TOTAL LONG-TERM DEBT	-	-
15			
16	Accounts Payable	81,965	151,303
17	Notes Payable	45,676	46,437
18	Notes & Accounts Payable - Assoc. Cos.	-	-
19	Customer Deposits	51,317	51,368
20	Accrued Taxes	20,925	22,382
21	Accrued Interest	10	43
22	Accrued Dividends	-	-
23	Misc. Current & Accrued Liabilities	1,673	-
24			
25	TOTAL CURRENT & ACCRUED LIABILITIES	201,566	271,533
26			
27	Advances For Construction	85,358	85,719
28	Other Deferred Credits	-	-
29	Accum. Deferred ITCs	-	-
30	Operating Reserves	-	-
31			
32	TOTAL DEFERRED CREDITS & OPER. RESERVES	85,358	85,719
33			
34	Contributions in Aid of Construction	1,904,338	1,934,237
35	Less: Accum. Amortization of CIAC	(1,123,600)	(1,100,444)
36			
37	Accumulated Deferred Income Taxes	-	-
38			
39	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 1,294,715	\$ 1,403,599
40			

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-1
 Page 1 of 2
 Preparer: John Q. Adams II

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 859,176	\$ (7,277)	\$ 851,899	B-4
2					
3	Operation & Maintenance	745,722	(2,661)	743,061	B-5
4					
5	Depreciation, net of CIAC Amort.	67,166	(7,726)	59,440	B-13
6					
7	Amortization	-	-	-	
8					
9	Taxes Other Than Income	80,396	(310)	80,086	B-15
10					
11	Provision for Income Taxes	-	-	-	C-1
12					
13	OPERATING EXPENSES	893,283	(10,697)	882,587	
14					
15	NET OPERATING INCOME	\$ (34,107)	\$ 3,420	\$ (30,688)	
16					
17					
18	RATE BASE	267,468		267,468	
19					
20					
21	RATE OF RETURN	-3.97%		-3.60%	
22					

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-1 (Combined)
 Page 2 of 2
 Preparer: John Q. Adams II

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

Line No.	(1) Description	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 207,999	\$ 1,151,832	B-4
2				
3	Operation & Maintenance	30,705	875,746	B-5
4				
5	Depreciation, net of CIAC Amort.	-	64,070	B-13
6				
7	Amortization	-	746	
8				
9	Taxes Other Than Income	8,933	99,291	B-15
10				
11	Provision for Income Taxes	-	-	C-1
12				
13	OPERATING EXPENSES	39,638	1,039,853	
14				
15	NET OPERATING INCOME	\$ 168,361	\$ 111,979	
16				
17				
18	RATE BASE		267,468	
19				
20				
21	RATE OF RETURN		9.72%	
22				

2010 Leverage Formula

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Historic [X] or Projected []

Schedule: B-1(a)
Page 1 of 1
Preparer: John Q. Adams II

Explanation: Provide the calculation of Rate of Return for purposes of establishing requested rate increase.
Forumula was based on the latest leverage formula.

Return on Common Equity 7.46% + 1.356/ER

ROCE = 7.46 + 1.356/.60 = 9.72%

ER =

Range of Equity 8.82% - 10.85%

Equity / (Liab + Equity)

Short-Term Debt	150,249
Common Equity	<u>227,053</u>
	377,302

Note: ROCE falls within the acceptable Range of Equity

227,053/377,302 = 60%

Supporting Schedule: D-1

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-2
 Page 1 of 1
 Docket No.:
 Preparer: John Q. Adams II

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

Line No.	(1) Description	(2) 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						B-4
2	Operation & Maintenance						B-6
3	Depreciation, net of CIAC Amort.						B-14
4	Amortization			<u>Not Applicable</u>			
5	Taxes Other Than Income						B-15
6	Provision for Income Taxes						C-1
7	OPERATING EXPENSES						
8	NET OPERATING INCOME	=====	=====	=====	=====	=====	
9	RATE BASE	=====		=====		=====	
10	RATE OF RETURN	=====		=====		=====	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-3
 Page 1 of 1
 Preparer: John Q. Adams II

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	Test Year Revenue Adjustment		
2			
3	Lakeview Revenue Adjustment		
4			
5			
6	Current year revenue	(7,277)	
7	(Lakeview sold in 2010)		
8		=====	=====
9	Total Adjustments to Revenues	(7,277)	Not Applicable
10		=====	=====
91	Test Year Expense Adjustments		
92			
93	Lakeview O&M Expenses		
94			
95	Current rate case annual O&M expenses	(2,661)	
96	(Lakeview sold in 2010)		
97		-----	-----
98	Adjustment required	(2,661)	Not Applicable
99		=====	=====
100			
101	Depreciation Adjustment		
102			
103	Less: Non-used and useful transmission and distribution plant	(7,726)	
104		-----	-----
105	Adjustment required	(7,726)	Not Applicable
106		=====	=====
107			
108	Taxes Other Than Income		
109			
110	RAF Assessment on Lakeview	(310)	
111	(Lakeview sold in 2010)		
112		-----	-----
113	Adjustment Required	(310)	Not Applicable
114		=====	=====
115			
116	Note: Please see B-3 (Combined) for Proforma Adjustments		
117			

Test Year Operating Revenues

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Explanation: Complete the following revenue schedule for the historical test year or base year.

Schedule: B-4
 Page 1 of 1
 Preparer: John Q. Adams II
 Recap Schedules: B-1, B-2

Line No.	WATER SALES Account No. and Description	Total Water
1	460 Unmetered Water Revenue	-
2	461.1 Metered - Residential	817,549
3	461.2 Metered - Commercial	-
4	461.3 Metered - Industrial	-
5	461.4 Metered - Public Authorities	-
6	461.5 Metered - Multi-Family	-
7	462.1 Public Fire Protection	-
8	462.2 Private Fire Protection	-
9	464 Other Sales - Public Authorities	-
10	465 Irrigation Customers	-
11	466 Sales for Resale	-
12	467 Interdepartmental Sales	-
13		
14	TOTAL WATER SALES	817,549
15		
16	OTHER WATER REVENUES	
17	470 Forfeited Discounts	-
18	471 Misc. Service Revenues	41,627
19	472 Rents From Water Property	-
20	473 Interdepartmental Rents	-
21	474 Other Water Revenues	-
22		
23	TOTAL OTHER WATER REVENUES	41,627
24		
25	TOTAL WATER OPERATING REVENUES	859,176
26		=====
27		

WASTEWATER SALES Account No. and Description	(1) Total Wastewater
521.1 Flat Rate - Residential	-
521.2 Flat Rate - Commercial	-
521.3 Flat Rate - Industrial	-
521.4 Flat Rate - Public Authorities	-
521.5 Flat Rate - Multi-Family	-
521.6 Flat Rate - Other	<u>Not Applicable</u>
522.1 Measured - Residential	-
522.2 Measured - Commercial	-
522.3 Measured - Industrial	-
522.4 Measured - Public Authority	-
522.5 Measured - Multi-Family	-
523 Other Sales - Public Authorities	-
524 Revenues from Other Systems	-
525 Interdepartmental Sales	-
TOTAL WASTEWATER SALES	-
OTHER WASTEWATER REVENUES	
531 Sale of Sludge	-
532 Forfeited Discounts	-
534 Rents From Wastewater Property	-
535 Interdepartmental Rents	-
536 Other Wastewater Revenues	-
TOTAL OTHER WASTEWATER REVENUES	-
TOTAL WASTEWATER OPERATING REVENUE	-
	=====

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 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 1 of 1
 Preparer: John Q. Adams II
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) January	(3) February	(4) March	(5) April	(6) May	(7) June	(8) July	(9) August	(10) September	(11) October	(12) November	(13) December	(14) Total Annual
1	601 Salaries & Wages - Employees	10,007	8,287	9,984	7,908	8,999	11,208	10,646	10,174	10,279	10,886	8,637	11,208	118,224
2	603 Salaries & Wages - Officers, Etc.	19,085	16,829	17,992	16,031	15,518	15,436	15,125	16,026	14,999	16,069	18,806	25,582	207,500
3	604 Employee Pensions & Benefits	5,056	5,761	5,048	9,934	4,698	6,356	6,053	5,576	501	8,683	4,556	4,598	66,820
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	5,399	4,474	4,282	5,198	5,483	5,440	5,328	5,160	5,150	4,816	5,058	4,185	59,970
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	77	-	-	77
7	618 Chemicals	1,653	546	1,655	1,636	1,401	1,607	2,487	2,188	1,704	1,828	1,735	1,080	19,519
8	620 Materials & Supplies	555	186	748	970	1,713	2,822	1,676	1,545	810	2,924	1,975	2,551	18,476
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-
10	632 Contractual Services - Acct.	-	-	165	4,491	200	-	-	-	-	-	-	1,027	5,893
11	633 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	2,345	3,440	2,940	3,490	2,940	3,180	3,490	2,895	3,920	3,645	3,015	4,047	39,351
	636 Contractual Services - Other	5,111	5,259	3,407	5,831	5,797	4,454	4,172	4,536	5,471	4,101	7,908	4,101	60,147
14	641 Rental of Building/Real Prop.	3,787	3,787	3,787	3,787	3,787	3,787	3,787	3,787	3,787	3,787	3,787	3,787	45,445
15	642 Rental of Equipment	422	415	457	464	415	485	518	419	798	415	538	471	5,817
16	650 Transportation Expenses	2,208	1,689	2,492	1,873	2,057	3,915	1,535	3,048	2,411	2,336	1,674	2,976	28,211
17	656 Insurance - Vehicle	656	-	-	1,243	553	553	553	696	575	575	575	572	6,551
18	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
19	658 Insurance - Workman's Comp.	-	850	(850)	1,393	729	1,446	786	831	786	786	786	-	7,543
20	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
21	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
22	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
23	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
24	670 Bad Debt Expense	617	684	6	(36)	(247)	354	266	592	(664)	503	698	470	3,243
25	675 Miscellaneous Expenses	3,046	4,947	3,539	6,554	3,451	3,566	3,783	3,117	3,159	11,208	2,814	3,761	52,945
26	TOTAL	\$ 59,948	\$ 57,155	\$ 55,651	\$ 70,766	\$ 57,496	\$ 64,609	\$ 60,205	\$ 60,588	\$ 53,687	\$ 72,638	\$ 62,562	\$ 70,417	\$ 745,722

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100049-WW
 Test Year Ended: December 31, 2010
 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-6
 Page: 1 of 1
 Preparer: John Q. Adams II
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	701 Salaries & Wages - Employees													
2	703 Salaries & Wages - Officers, Etc.													
3	704 Employee Pensions & Benefits													
4	710 Purchased Sewage Treatment													
5	711 Sludge Removal Expense													
6	715 Purchased Power													
7	716 Fuel for Power Purchased													
8	719 Chemicals													
9	720 Materials & Supplies													
10	731 Contractual Services - Engr.													
11	732 Contractual Services - Acct.													
12	733 Contractual Services - Legal													
13	734 Contractual Services - Mgmt. Fees													
14	735 Contractual Services - Other													
15	741 Rental of Building/Real Prop.													
16	742 Rental of Equipment													
17	750 Transportation Expenses													
18	756 Insurance - Vehicle													
19	757 Insurance - General Liability													
20	758 Insurance - Workman's Comp.													
21	759 Insurance - Other													
22	760 Advertising Expense													
23	766 Reg. Comm. Exp. - Rate Case Amort.													
24	767 Reg. Comm. Exp. - Other													
25	770 Bad Debt Expense													
26	775 Miscellaneous Expenses													
27	TOTAL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Not Applicable

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: B-7
 Page 1 of 1
 Preparer: John Q. Adams II

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 5/31/1990	(3) Current TY 12/31/2010	(4) \$ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	\$ 149,694	\$ 208,404	\$ 58,710	39.22%	
2	603 Salaries & Wages - Officers, Etc.	69,055	117,321	48,266	69.90%	
3	604 Employee Pensions & Benefits	8,871	66,819	57,948	653.23%	
4	610 Purchased Water	-	-	-	0%	
5	615 Purchased Power	26,580	59,970	33,390	125.62%	
6	616 Fuel for Power Purchased	-	77	77	0%	
7	618 Chemicals	6,723	19,518	12,795	190.32%	
8	620 Materials & Supplies	30,453	18,476	(11,977)	-39.33%	
9	631 Contractual Services - Engr.	4,191	-	(4,191)	0%	
10	632 Contractual Services - Acct.	6,259	5,718	(541)	-8.64%	
11	633 Contractual Services - Legal	7,849	165	(7,684)	-97.90%	
12	634 Contractual Services - Mgmt. Fees	-	-	-	0%	
13	635 Contractual Services - Other	40,649	99,499	58,850	144.78%	
14	641 Rental of Building/Real Prop.	6,411	45,445	39,034	608.86%	
15	642 Rental of Equipment	805	5,818	5,013	622.73%	
16	650 Transportation Expenses	12,030	28,211	16,181	0%	
17	656 Insurance - Vehicle	12,446	6,469	(5,977)	-48.02%	
18	657 Insurance - General Liability	-	-	-	0%	
19	658 Insurance - Workman's Comp.	6,127	7,542	1,415	23.09%	
20	659 Insurance - Other	-	84	84	0%	
21	660 Advertising Expense	636	-	(636)	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	0%	
23	667 Reg. Comm. Exp. - Other	2,000	-	(2,000)	-100.00%	
24	670 Bad Debt Expense	7,120	3,241	(3,879)	-54.48%	
25	675 Miscellaneous Expenses	24,820	52,945	28,125	113.32%	
26	TOTAL	\$ 422,719	\$ 745,722	\$ 323,003	76.41%	
27	Total Customers	2,144	3,088	944	44.03%	
28	Consumer Price Index - U	376.50	212.51	-163.99	-43.56%	

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: B-8
 Page 1 of 1
 Preparer: John Q. Adams II

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 _/_/___	(3) Current TY _/_/___	(4) \$ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees					
2	703 Salaries & Wages - Officers, Etc.					
3	704 Employee Pensions & Benefits					
4	710 Purchased Sewage Treatment					
5	711 Sludge Removal Expense					
6	715 Purchased Power					
7	716 Fuel for Power Purchased					
8	718 Chemicals					
9	720 Materials & Supplies					
10	731 Contractual Services - Engr.					Not Applicable
11	732 Contractual Services - Acct.					
12	733 Contractual Services - Legal					
13	634 Contractual Services - Mgmt. Fees7					
14	735 Contractual Services - Other					
15	741 Rental of Building/Real Prop.					
16	742 Rental of Equipment					
17	750 Transportation Expenses					
18	756 Insurance - Vehicle					
19	757 Insurance - General Liability					
20	758 Insurance - Workman's Comp.					
21	759 Insurance - Other					
22	760 Advertising Expense					
23	766 Reg. Comm. Exp. - Rate Case Amort.					
24	767 Reg. Comm. Exp. - Other					
25	770 Bad Debt Expense					
26	775 Miscellaneous Expenses					
27	TOTAL	\$	\$	\$		
28	Total Customers					
29	Consumer Price Index - U					

Contractual Services

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: B-9
 Page 1 of 1
 Preparer: John Q. Adams II

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.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1	Aqua Pure Water	Bacteria tests	39,351	Bacteria Testing
2	Universal Waters Inc.	Density tests	40,842	Density Testing
3	Adams & Company PA	Accounting	5,718	
4	Michael J. Cooper	Legal Fees	165	
5	Williams Diesel Service	Generator Repair	1,572	
6	Reeves Electric Inc	Outside Contractor services	757	
7	Ring Power Corp	Generator Repairs	2,831	
8	Universal Engineering	Density Testing	397	
9	D&D Asphalt & Paving	Road Repairs	3,300	
10	Holly Underground Inc.	Line Repair	350	
11	Lisa K. Saupp	CCR	1,547	
12	Express Network Solutions	IT	249	
13	Dewaine Christmas	General repair	7,359	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: B-10
 Page 1 of 1
 Preparer: John Q. Adams II

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Adams & Company PA	John Q. Adams II	\$ 150	\$ 12,500	Accounting, Prepare MFR's, Interrogatories and prefiled testimony.
2					
3					
4					
5					
6	Michael J. Cooper, P.A.	Michael Cooper	\$ 300	7,500	Pleadings, prefiled testimony, with staff, legal representation, interrogatories.
7					
8					
9					
10					
11	Total				
12					
13	Estimate Through				
14	<input checked="" type="checkbox"/> PAA				
15	<input type="checkbox"/> Commission Hearing				
16					
17	Amortization Period 4 Years				
18	Explanation if different from Section 367.0816, Florida Statutes:				
19					
20					
21					
22	Amortization of Rate Case Expense:		(A)	(B)	(C)
23			Water	Wastewater	Total
24					
25	Prior Unamortized Rate Case Expense	\$	-	\$	-
26	Current Rate Case Expense		20,000		20,000
27					
28	Total Projected Rate Case Expense	\$	20,000	\$ Not Applicable	\$ 20,000
29					
30	Annual Amortization	\$	5,000	\$	5,000
31					
32	Method of Allocation Between Systems:				
33	The company provides water service only; therefore, no allocation is necessary				

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: B-11
Page 1 of 1
Preparer: John Q. Adams II

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.

(1) Line No.	(2) Description	(3) Period	Total Cost	Frequency
1	Tank Inspections	2009	\$ 30,583	Every 5 years

Allocation of Expenses

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic or Projected

Schedule: B-12
 Page 1 of 1
 Preparer: John Q. Adams II

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

Line No.	Acct. No.	Description	(1) (2) (3) (4) Allocation Percentages				(5) Description of Allocation Method	(6) (7) (8) (9) Amounts Allocated			
			Water	Wastewater	Other	Total		Water	Wastewater	Other	Total

1 This Company provides water service only; therefore, this schedule is not applicable

Not Applicable

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: B-13
 Page 1 of 1
 Preparer: John Q. Adams II
 Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	Organization	42	-	42	-	-
3	Franchises	-	-	-	-	-
4	Other Plant & Misc. Equipment	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	Land & Land Rights	-	-	-	-	-
7	Structures & Improvements	241	-	241	-	-
8	Collect. & Impound. Reservoirs	-	-	-	-	-
9	Lake, River & Other Intakes	-	-	-	-	-
10	Wells & Springs	3,157	-	3,157	-	-
11	Infiltration Galleries & Tunnels	-	-	-	-	-
12	Supply Mains	3,062	-	3,062	-	-
13	Power Generation Equipment	3,512	-	3,512	-	-
14	Pumping Equipment	20,331	-	20,331	-	-
15	Other Plant & Misc. Equipment	-	-	-	-	-
16	WATER TREATMENT PLANT					
17	Land & Land Rights	-	-	-	-	-
18	Structures & Improvements	-	-	-	-	-
19	Water Treatment Equipment	8,730	-	8,730	-	-
20	Other Plant & Misc. Equipment	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT					
22	Land & Land Rights	-	-	-	-	-
23	Structures & Improvements	-	-	-	-	-
24	Distr. Reservoirs & Standpipes	1,099	-	1,099	-	-
25	Transm. & Distribution Mains	23,901	(7,726)	16,176	32%	7,726
26	Services	2,762	-	2,762	-	-
27	Meters & Meter Installations	8,782	-	8,782	-	-
28	Hydrants	-	-	-	-	-
29	Other Plant & Misc. Equipment	-	-	-	-	-
30	GENERAL PLANT					
31	Land & Land Rights	-	-	-	-	-
32	Structures & Improvements	-	-	-	-	-
33	Office Furniture & Equipment	2,053	-	2,053	-	-
34	Transportation Equipment	15,351	-	15,351	-	-
35	Stores Equipment	203	-	203	-	-
36	Tools, Shop & Garage Equipment	1,248	-	1,248	-	-
37	Laboratory Equipment	-	-	-	-	-
38	Power Operated Equipment	-	-	-	-	-
39	Communication Equipment	-	-	-	-	-
40	Miscellaneous Equipment	1,034	-	1,034	-	-
41	Abandonment of Regional Plant	29,424	-	29,424	-	-
		\$ 124,933	\$ (7,726)	\$ 117,207		\$ 7,726
42	TOTAL					
	LESS: AMORTIZATION OF CIAC	(57,767)	-	(57,767)		-
	NET DEPRECIATION EXPENSE - WATER	\$ 67,166	\$ (7,726)	\$ 59,440		\$ 7,726

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: John Q. Adams II
 Recap Schedules: B-2

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) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements					
7	360.2 Collection Sewers - Force					
8	361.2 Collection Sewers - Gravity					
9	362.2 Special Collecting Structures					
10	363.2 Services to Customers					
11	364.2 Flow Measuring Devices					
12	365.2 Flow Measuring Installations					
13	389.2 Other Plant & Misc. Equipment			Not Applicable		
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements					
16	370.3 Receiving Wells					
17	371.3 Pumping Equipment					
18	389.3 Other Plant & Misc. Equipment					
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements					
21	380.4 Treatment & Disposal Equipment					
22	381.4 Plant Sewers					
23	382.4 Outfall Sewer Lines					
24	389.4 Other Plant & Misc. Equipment					
25	GENERAL PLANT					
26	354.5 Structures & Improvements					
27	390.5 Office Furniture & Equipment					
28	391.5 Transportation Equipment					
29	392.5 Stores Equipment					
30	393.5 Tools, Shop & Garage Equipment					
31	394.5 Laboratory Equipment					
32	395.5 Power Operated Equipment					
33	396.5 Communication Equipment					
34	397.5 Miscellaneous Equipment					
35	398.5 Other Tangible Plant					
36						
37	TOTAL DEPRECIATION EXPENSE	\$	\$	\$		\$
38						
39	LESS: AMORTIZATION OF CIAC					
40						
41	NET DEPRECIATION EXPENSE - WASTEWATER	\$	\$	\$		\$
42						

Taxes Other Than Income

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-15
 Page 1 of 1
 Preparer: John Q. Adams II
 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
WATER						
1	Test Year Per Books	\$ 38,664	\$ 25,723	\$ 16,009	\$ -	80,396
Adjustments to Test Year (Explain)						
2	Payroll taxes on annualized payroll		16			16
3						
4						
5						
6	Total Test Year Adjustments	-	16	-	-	16
7	Adjusted Test Year	38,664	25,739	16,009	-	80,412
8	RAFs Assoc. with Revenue Increase					
9	Total Balance	\$ 38,664	\$ 25,739	\$ 16,009	\$ -	80,412
WASTEWATER						
10	Test Year Per Books					
Adjustments to Test Year (Explain)						
11				<u>Not Applicable</u>		
12						
13						
14						
15	Total Test Year Adjustments					
16	Adjusted Test Year					
17	RAFs Assoc. with Revenue Increase					
18	Total Balance					

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: John Q. Adams II

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	Wastewater
1	Current Tax Expense	C-2					
2							
3	Deferred Income Tax Expense	C-5					
4							
5	ITC Realized This Year	C-8			<u>Not Applicable</u>		
6							
7	ITC Amortization	C-8					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-9					
11							
12	Total Income Tax Expense		-----	-----	-----	-----	-----
13			=====	=====	=====	=====	=====
14							
15							
16	Note:						
17	The company elected to be taxed as an S corporation.						

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: John Q. Adams II

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.

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1 Net Utility Operating Income (Sch. B-1)					
2 Add: Income Tax Expense Per Books (Sch. B-1)					
3					
4 Subtotal					
5 Less: Interest Charges (Sch. C-3)					
6					
7 Taxable Income Per Books					
8					
9 Schedule M Adjustments:			<u>Not Applicable</u>		
10 Permanent Differences (From Sch. C-4)					
11 Timing Differences (From Sch. C-5)					
12					
13 Total Schedule M Adjustments					
14					
15 Taxable Income Before State Taxes					
16 Less: State Income Tax Exemption (\$5,000)					
17					
18 State Taxable Income					
19 State Income Tax (5.5% of Line 11)					
20 Emergency Excise Tax					
21 Credits					
22					
23 Current State Income Taxes					
24					
25 Federal Taxable Income (Line 9 - Line 15)					
26 Federal Income Tax Rate					
27					
28 Federal Income Taxes (Line 16 x Line 17)					
29 Less: Investment Tax Credit Realized					
30 This Year (Sch. C-8)					
31					
32 Current Federal Inc. Taxes (Line 18 - Line 19)					
33					
34 Summary:					
35 Current State Income Taxes (Line 15)					
36 Current Federal Income Taxes (Line 20)					
37					
38 Total Current Income Tax Expense (To C-1)					
39					
40					
41 Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8					
42 Recap Schedules: C-1					
43					
44 Note:					
45 There are no Federal or State Income Taxes therefore, this schedule is not applicable.					

Schedule of Interest In Tax Expense Calculation

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: C-3
 Page 1 of 1
 Preparer: John Q. Adams II
 Supporting Schedules: D-1,C-8
 Recap Schedules: 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			<u>Not Applicable</u>		
7						
8	Other Interest Expense					
9						
10	AFUDC					
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14						
15	Total Used For Tax Calculation	-----	-----	-----	-----	-----
16		=====	=====	=====	=====	=====
17						
18	Calculation of ITC Interest Synchronization Adjustment					
19	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
20						
21	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
22		-----	-----	-----	-----	-----
23						
24	Long-Term Debt					
25						
26	Short-Term Debt					
27						
28	Preferred Stock					---
29						
30	Common Equity					---
31		-----	-----	-----	-----	-----
32	Total	=====	=====	=====	=====	=====
33						
34						
35	ITCs (from D-1, Line 7)					
36						
37	Weighted Debt Cost (From Line 12)					
38		-----				
39	Interest Adjustment (To Line 6)					
40		=====				
41						
42						
43	Note:					
44	There are no Federal or State Income Taxes therefore, this schedule is not applicable.					

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: C-4
 Page 1 of 1
 Preparer: John Q. Adams II

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.	Description	Water	Wastewater
1	1/2 Meals & Entertainment	\$ -	\$ -
2			
3	Life Insurance Premiums	-	-
4			
5	Total Permanent Differences	\$ -	\$ -
6			
7			
8			
9			
10	<u>Not Applicable</u>		
11			
12			
13	Supporting Schedules: None		
14	Recap Schedules: C-2		

Deferred Income Tax Expense

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: C-5
 Page 1 of 1
 Preparer: John Q. Adams II

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	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization					
2	Book Depreciation and Amortization					
3						
4	Difference					
5						
6	Other Timing Differences (Itemize):					
7						
8				<u>Not Applicable</u>		
9						
10						
11						
12	Total Timing Differences (To C-2)					
13						
14	State Tax Rate					
15	State Deferred Taxes (Line 5 x Line 6)					
16						
17						
18	Timing Differences For Federal Taxes					
19	(Line 5 - Line 7)					
20	Federal Tax Rate					
21						
22	Federal Deferred Taxes (Line 8 x Line 9)					
23	Add: State Deferred Taxes (Line 7)					
24						
25	Total Deferred Tax Expense (To C-1)					
26						
27						
28						
29	Supporting Schedules: None					
30	Recap Schedules: C-2					
31						
32						
33	Note:					
34	There are no temporary timing differences which would result in a deferred tax adjustment.					
35	Therefore; this schedule is not applicable.					

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: John Q. Adams II

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.	Year	Account No. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total

Not Applicable

Note:

There are no state income taxes therefore, this schedule is not applicable.

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: C-6
 Page 2 of 3
 Preparer: John Q. Adams II

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.	Year	Account No. _____				Account No. _____				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)

Not Applicable

Note:
 There are no state income taxes therefore, this schedule is not applicable.

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: C-6
 Page 3 of 3
 Preparer: John Q. Adams II

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.	Year	Account No.					Account No.				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

Not Applicable

Note:
 There are no state income taxes therefore, this schedule is not applicable.

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: C-7
 Page 1 of 4
 Preparer: John Q. Adams II

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

Line No.	Year	3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

Not Applicable

Note:
 There are no accumulated tax credits.

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: C-7
 Page 2 of 4
 Preparer: John Q. Adams II

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

Line No.	Year	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
<u>Not Applicable</u>													

Note:
 There are no accumulated tax credits.

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

Investment Tax Credits - Company Policies

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Historic or Projected

Florida Public Service Commission

Schedule: C-7
Page 3 of 4
Preparer: John Q. Adams II

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

Not Applicable

Note:
There are no investment tax credits.

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company:
Docket No.:
Test Year Ended:
Historic [] or Projected []

Schedule: C-7
Page 4 of 4
Preparer: John Q. Adams II

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

Not Applicable

Note:
There are no investment tax credits.

Parent(s) Debt Information

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: C-8
 Page 1 of 1
 Preparer: John Q. Adams II

Explanation: Provide the information required to adjust income tax expense by
 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
 and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2					
3	Short-Term Debt				
4					
5	Preferred Stock				
6					
7	Common Equity (State Retained Earnings				
8	Separately - Parent Only)				
9					
10	Deferred Income Tax				
11					
12	Other				
13					
14	Total		100.00%		
15					
16					
17	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)				
18	X Equity of Subsidiary (To C-1)				
19					
20					
21					
22	Note:				
23	There is no Federal or State income taxes, therefore; this schedule is not applicable				
24					
25	Supporting Schedules: None				
26	Recap Schedules: C-3				

Income Tax Returns

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.

Schedule: C-9

Docket No.: 100048-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: John Q. Adams II

Historic or Projected

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 tax return will be made available for inspection during the field audit.

Miscellaneous Tax Information

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.

Schedule: C-10

Docket No.: 100048-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: John Q. Adams II

Historic or Projected

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

Line
No.

-
- | | | |
|---|---|------|
| 1 | What tax years are 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 of 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
Beginning and End of Year Average

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Utility [] or Parent []
Historic [X] or Projected []

Schedule: D-1
Page 1 of 1
Preparer: John Q. Adams II

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Percent of Total	(3) Cost	(4) Weighted Cost
1	Long-Term Debt	\$ -	-		
2					
3	Short-Term Debt	150,249	35.05%	5.83%	2.04%
4					
5	Preferred Stock	-	-		
6					
7	Customer Deposits	51,317	11.97%	6.00%	0.72%
8					
9	Common Equity	227,053	52.97%	10.85%	5.75%
10					
11	Tax Credits - Zero Cost	-	-		
12					
13	Tax Credits - Wtd. Cost	-	-		
14					
15	Accum. Deferred Income Taxes	-	-		
16					
17	Other (Explain)	-	-		
18					
19	Total	\$ 428,619	100.00%		8.51%
20					
21					

Note: Equity cost rate based on the most recent leverage graph approved by the Commission.

Schedule represents the entire company as a whole, and could not be broken down by plant.

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

Reconciliation of Capital Structure to Requested Rate Base
Beginning and End of Year Average

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Utility [] or Parent []
Historic [X] or Projected []

Schedule: D-2
Page 1 of 1
Preparer: John Q. Adams II

Explanation: Provide a reconciliation of the simple average capital 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) Test Year Per Books	(3) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			(3) Specific	(4) Prorata %		
1	Long-Term Debt	\$ -	\$ -	- \$	- \$	-
2	Short-Term Debt	150,249		35.05%	(34,354)	115,895
3	Preferred Stock	-				
4	Common Equity	227,053		52.97%	(51,915)	175,138
5	Customer Deposits	51,317		11.97%	(11,734)	39,583
6	Tax Credits - Zero Cost	-				
7	Tax Credits - Wtd. Cost	-				
8	Accum. Deferred Income Tax	-				
9	Other (Explain)	-				
10						
11	Total	\$ 428,619	\$	100.00% \$	98,003 \$	366,006
12		=====		=====	=====	=====
13						
14						
15						
16						
17	Description			Amount		
18						
19						

20 Note: Capital structure was reconciled to rate base on a prorata basis, using the percent
21 ratios of the components of total capital structure applied to the rate base shown above.
22 reconciliation was reconciled to the company as a whole as the debt and equity
23 would be skewed breaking it out per rate case.

24
25
26
27
28 Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
29 Recap Schedules: D-1

Preferred Stock Outstanding

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WMJ
Test Year Ended: December 31, 2010
Utility or Parent
Historic or Projected

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Outstanding	(Discount or Premium on Principal Amount Sold)	(Discount or Premium Associated With Col (5))	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(6)	Effective Cost Rate (12)/(10)

Not Applicable

Note: This company is a S Corporation which does not allow for a second class of stock.

Recap Schedules: A-19,D-2

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility or Parent
 Historic or Projected

Schedule: D-4
 Page 1 of 1
 Preparer: John Q. Adams II

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	James Hodges	\$ 1,077	May 2012	\$ 24,618	4.37%
2	James Hodges (Truck Loan)	1,996	May 2012	28,074	7.11%
	Total	\$ 3,073		\$ 52,692	5.83%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
Beginning and End of Year Average

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Utility or Parent
Historic or Projected

Explanation: Provide the specified data on long-term debt issues on a simple 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.

Schedule: D-5
Page 1 of 1
Preparer: John Q. Adams II

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))

Not Applicable

Note: The company has no long term debt outstanding, therefore this schedule is not applicable

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

Cost of Variable Rate Long-Term Debt
Beginning and End of Year Average

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Utility or Parent
Historic or Projected

Explanation: Provide the specified data on variable cost long-term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission
Schedule: D-6
Page 1 of 1
Preparer: John Q. Adams II

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/(4)-(6)-(7))

Not Applicable

Note: The company has no long term debt outstanding, therefore this schedule is not applicable.

Total

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility or Parent
 Historic or Projected

Schedule: D-7
 Page 1 of 1
 Preparer: John Q. Adams II

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	12/31/2010	40,050	28,360	(27,725)	40,685

Rate Schedule

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-1
 Page 1 of 1
 Preparer: John Q. Adams II

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
1	Residential		
2	5/8" x 3/4"	8.34	10.00
3	1"	20.82	24.00
4	1-1/4"	31.23	36.00
5	1-1/2"	41.65	50.00
6	2"	66.63	76.00
7	3"	133.47	152.16
8	4"	208.22	237.37
9	6"	416.47	474.78
10	Gallage charge per 1,000 MG	2.04	2.40
11			
12	General Service		
13	5/8" x 3/4"	8.34	10.00
14	1"	20.82	24.00
15	1-1/4"	31.23	36.00
16	1-1/2"	41.65	50.00
17	2"	66.63	76.00
18	3"	133.47	152.16
19	4"	208.22	237.37
20	6"	416.47	474.78
21	Gallage charge per 1,000 MG	2.04	2.40
22			
23	Multi Family Residence		
24	5/8" x 3/4"	8.34	10.00
25	1"	20.82	24.00
26	1-1/4"	31.23	36.00
27	1-1/2"	41.65	50.00
28	2"	66.63	76.00
29	3"	133.47	152.16
30	4"	208.22	237.37
31	6"	416.47	474.78
32	Gallage charge per 1,000 MG	2.04	2.40
33			
34			
35			
36			
37			
38			
39			
40	Note: It is requested to have Sandy Acres be under a uniform Meter rate for Marion County.		

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-2
 Page 1 of 2
 Preparer: John Q. Adams II

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"	37,320		8.34 \$	311,249		
Gallonge charge per 1,000 MG		196,313	2.04	400,479		
1" Etc.	24		20.82	500		
Gallonge charge per 1,000 MG		204	2.04	415		
1-1/4"	60		31.23	1,874		
Gallonge charge per 1,000 MG		423	2.04	862		
1-1/2"	24		41.65	1,000		
Gallonge charge per 1,000 MG		118	2.04	241		
2"	60		66.63	3,998		
Gallonge charge per 1,000 MG		432	2.04	881		
3"			133.47			
Gallonge charge per 1,000 MG			2.04			
4"			208.22			
Gallonge charge per 1,000 MG			2.04			
6"			416.47			
Gallonge charge per 1,000 MG			2.04			
Total Residential	37,488	197,489		721,498		
Average Bill				\$ 19		
General Service						
5/8" x 3/4"	624		8.34	5,204		
M Gallons		5,417	2.04	11,051		
1" Etc.	48		20.82	999		
M Gallons Etc.		742	2.04	1,514		
1-1/4"			31.23			
Gallonge charge per 1,000 MG			2.04			
1-1/2"	12		41.65	500		
M Gallons		22	2.04	44		
2"	24		66.63	1,599		
M Gallons		1,526	2.04	3,114		
3"	-		133.47	-		
M Gallons		-	2.04	-		
4"	-		208.22	-		
M Gallons		-	2.04	-		
6"	-		416.47	-		
M Gallons		-	2.04	-		
Total Gen. Serv.	708	7,707		24,025		
Average Bill				\$ 34		
Multi Family Residence						
5/8" x 3/4"	108		8.34	901		
M Gallons		8,471	2.04	17,281		
1" Etc.	12		20.82	250		
M Gallons Etc.		250	2.04	510		
1-1/4"	612		31.23	19,113		
M Gallons		7,990	2.04	16,299		
1-1/2"	132		41.65	5,498		
M Gallons		6,650	2.04	13,566		
2"	12		66.63	800		
M Gallons		897	2.04	1,830		
3"	0		133.47			
M Gallons			2.04			
4"	0		208.22			
M Gallons			2.04			
6"	0		416.47			
M Gallons			2.04			
Total Multi Family Serv.	876	24,259		76,048		
Totals				\$ 821,571		
List Other Classes As Above						
Unbilled Revenues						
Other Revenue				41,535		
Misc. Serv. Charges						
Total Revenue				863,106		
Booked Revenue				859,176		
Difference (Explain)				3,930		

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WJ
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-2 (Combined)
 Page 2 of 2
 Preparer: John Q. Adams II

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential				
5/8" x 3/4"	43,788		10.00	437,880
Gallonage charge per 1,000 MG		213,232	2.40	511,756
1" Etc.	24		24.00	576
Gallonage charge per 1,000 MG		204	2.40	489
1-1/4"	60		36.00	2,160
Gallonage charge per 1,000 MG		423	2.40	1,015
1-1/2"	24		50.00	1,200
Gallonage charge per 1,000 MG		118	2.40	283
2"	60		76.00	4,560
Gallonage charge per 1,000 MG		432	2.40	1,036
3"			152.16	-
Gallonage charge per 1,000 MG			2.40	-
4"			237.37	-
Gallonage charge per 1,000 MG			2.40	-
6"			474.78	-
Gallonage charge per 1,000 MG			2.40	-
Total Residential	43,956	214,408		960,955
Average Bill				22
General Service				
5/8" x 3/4"	660		10.00	6,600
M Gallons		5,537	2.40	13,289
1" Etc.	48		24.00	1,152
M Gallons Etc.		742	2.40	1,781
1-1/4"			36.00	-
Gallonage charge per 1,000 MG			2.40	-
1-1/2"	12		50.00	600
M Gallons		22	2.40	52
2"	24		76.00	1,824
M Gallons		1,526	2.40	3,663
3"			152.16	-
M Gallons			2.40	-
4"			237.37	-
M Gallons			2.40	-
6"			474.78	-
M Gallons			2.40	-
Total Gen. Serv.	744	7,827		28,961
Average Bill				39
Multi Family Residence				
5/8" x 3/4"	108		10.00	1,080
M Gallons		8,471	2.40	20,331
1" Etc.	12		24.00	288
M Gallons Etc.		250	2.40	600
1-1/4"	612		36.00	22,032
M Gallons		7,990	2.40	19,176
1-1/2"	132		50.00	6,600
M Gallons		6,650	2.40	15,961
2"	12		76.00	912
M Gallons		897	2.40	2,154
3"	0		152.16	-
M Gallons			2.40	-
4"	0		237.37	-
M Gallons			2.40	-
6"	0		474.78	-
M Gallons			2.40	-
Total Multi Family Serv.	876	24,259		89,133
List Other Classes				
As Above				
Totals				1,079,049
Unbilled Revenues				
Other Revenue				71,122
Misc. Serv. Charges				1,150,171
Total Revenue				1,151,832
Booked Revenue				(1,661)
Difference (Explain)				

Note: Proposed rates include all of Marion County please see combined B-1 report for book income support.

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-3
 Page 1 of 1
 Preparer: John Q. Adams II

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

Water

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	January	2,994	56	70	-	-	3,120
2	February	3,020	53	70	-	-	3,143
3	March	3,060	58	70	-	-	3,188
4	April	3,038	59	71	-	-	3,168
5	May	3,033	59	71	-	-	3,163
6	June	3,021	59	71	-	-	3,151
7	July	3,004	58	70	-	-	3,132
8	August	3,009	58	71	-	-	3,138
9	September	2,957	59	72	-	-	3,088
10	October	2,954	59	73	-	-	3,086
11	November	2,969	58	72	-	-	3,099
12	December	2,953	59	72	-	-	3,084
13		-----	-----	-----	-----	-----	-----
14	Total	36,012	695	853	=====	=====	37,560
15		=====	=====	=====	=====	=====	=====

Miscellaneous Service Charges

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-4
 Page 1 of 1
 Preparer: John Q. Adams II

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.

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection	15	15	30	30
Normal Reconnection	15	15	30	30
Violation Reconnection	15	20	30	60
Premises Visit	10	N/A	20	30
Late Fee	2	N/A	5	N/A
Meter Test Deposits				
5/8" x 3/4"	20	N/A	30	N/A
1" Etc.	25		30	N/A
1-1/4"			30	N/A
1-1/2"	25	N/A	30	N/A
2" and Over	Actual Cost	N/A	Actual Cost	N/A
Customer Deposits				
Residential & General Svcs				
5/8" x 3/4"	40	N/A	50	N/A
1" Etc.			50	N/A
1-1/4"			50	N/A
1-1/2"			50	N/A
2" and Over			50	N/A
Meter Tampering Charge / Illegal Reconnect			100	100

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-5
 Page 1 of 1
 Preparer: John Q. Adams II

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 Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 165	\$ 9,735	\$ 12,905	\$ 1,370	\$ 16,962	41,137

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: E-6
 Page 1 of 1
 Preparer: John Q. Adams II

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

Not Applicable

1 The company maintains no public fire protection equipment, therefore, this
 2 schedule is not applicable.

Total

 =====

Private Fire Protection Service

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: E-7
Page 1 of 1
Preparer: John Q. Adams II

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

Not Applicable

1 The company provides no public fire protection service, therefore, this
2 schedule is not applicable.

Total

=====

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.

Schedule: E-8

Docket No.: 100048-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: John Q. Adams II

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

(1) Line No.	(2) Type	(3) Description
-----------------	-------------	--------------------

1 Sunshine Utilities, Inc. does not have any agreements or contracts that have
2 rates or conditions that differ from those on the approved tariffs.

Not Applicable

Tax or Franchise Fee Schedule

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WJ
Test Year Ended: December 31, 2010

Florida Public Service Commission

Schedule: E-9
Page 1 of 1
Preparer: John Q. Adams II

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).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
--------------------	---------------------------	------------------------	---------------	--	--------------------------

1 The company collects no franchise taxes or fees; therefore, this schedule is not applicable.

Not Applicable

Service Availability Charges Schedule

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule: E-10
 Page 1 of 1
 Preparer: John Q. Adams II

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.

(1)	(2) Present Charges	(3) Proposed Charges
Type Charge		
System Capacity Charge		
Residential-per ERC (350 GPD)	\$ 420	480
All others-per Gallon/Day	\$ 1.2	1.37
Plant Capacity Charge		
Residential-per ERC (_____ GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC (_____ GPD)		
or-per Lot (_____ Front Footage)		
All others-per Gallon/Day		
or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"	\$ 100	100
1"		
1-1/2"		
2"	\$ *	*
Etc.		
Customer Connection (Tap-in) Charge		
5/8" x 3/4"	\$ 500	500
1"		
1-1/2"		
2"	\$ *	*
Etc.		
Back Flow Preventor Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"	\$ *	*
Etc.		
Plan Review Charge	\$ *	*
Inspection Charge	\$ *	*
Guaranteed Revenue Charge		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (_____ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (_____ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

* Actual cost is equal to the total cost incurred for services rendered.

Guaranteed Revenues Received

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.

Schedule: E-11

Docket No.: 100048-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: John Q. Adams

Water or Wastewater

Historic or Projected

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

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
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Not Applicable

1 The company collects no guaranteed revenues; therefore, this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WWU
Test Year Ended: December 31, 2010
Water or Wastewater

Schedule: E-12
Page 1 of 1
Preparer: John Q. Adams II

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

Not Applicable

None of the company's customers are industrial customers; therefore, this schedule is not applicable

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule: E-13
 Page 1 of 1
 Preparer: John Q. Adams II

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 as applicable.

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
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Not Applicable

Sunshine Utilities of Central Florida, Inc. is not using a projected test year in this docket.

Billing Analysis Schedules

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []
 Customer Class Residential
 Meter Size:

Schedule: E-14
 Page 1 of 3
 Preparer: John Q. Adams II

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	6,938	6,938	-	-	-	-	0.00%
1000	3,376	10,314	3,376,000	3,376,000		3,376,000	1.47%
2000	4,680	14,994	9,360,000	12,736,000		12,736,000	5.55%
3000	4,694	19,688	14,082,000	26,818,000		26,818,000	11.68%
4000	4,362	24,050	17,448,000	44,266,000		44,266,000	19.28%
5000	3,552	27,602	17,760,000	62,026,000		62,026,000	27.02%
6000	2,821	30,423	16,926,000	78,952,000		78,952,000	34.39%
7000	2,084	32,507	14,588,000	93,540,000		93,540,000	40.75%
8000	1,526	34,033	12,208,000	105,748,000		105,748,000	46.07%
9000	1,151	35,184	10,359,000	116,107,000		116,107,000	50.58%
10000	857	36,041	8,570,000	124,677,000		124,677,000	54.31%
11000	704	36,745	7,744,000	132,421,000		132,421,000	57.69%
12000	554	37,299	6,648,000	139,069,000		139,069,000	60.58%
13000	444	37,743	5,772,000	144,841,000		144,841,000	63.10%
14000	355	38,098	4,970,000	149,811,000		149,811,000	65.26%
15000	337	38,435	5,055,000	154,866,000		154,866,000	67.46%
16000	261	38,696	4,176,000	159,042,000		159,042,000	69.28%
17000	220	38,916	3,740,000	162,782,000		162,782,000	70.91%
18000	233	39,149	4,194,000	166,976,000		166,976,000	72.74%
19000	182	39,331	3,458,000	170,434,000		170,434,000	74.25%
20000	161	39,492	3,220,000	173,654,000		173,654,000	75.65%
21000	141	39,633	2,961,000	176,615,000		176,615,000	76.94%
22000	122	39,755	2,684,000	179,299,000		179,299,000	78.11%
23000	105	39,860	2,415,000	181,714,000		181,714,000	79.16%
24000	81	39,941	1,944,000	183,658,000		183,658,000	80.01%
25000	85	40,026	2,125,000	185,783,000		185,783,000	80.93%
26000	75	40,101	1,950,000	187,733,000		187,733,000	81.78%
27000	50	40,151	1,350,000	189,083,000		189,083,000	82.37%
28000	68	40,219	1,904,000	190,987,000		190,987,000	83.20%
29000	44	40,263	1,276,000	192,263,000		192,263,000	83.75%
30000	30	40,293	900,000	193,163,000		193,163,000	84.15%
31000	34	40,327	1,054,000	194,217,000		194,217,000	84.61%
32000	29	40,356	928,000	195,145,000		195,145,000	85.01%
33000	29	40,385	957,000	196,102,000		196,102,000	85.43%
34000	20	40,405	680,000	196,782,000		196,782,000	85.72%
35000	23	40,428	805,000	197,587,000		197,587,000	86.07%
36000	18	40,446	648,000	198,235,000		198,235,000	86.36%
37000	21	40,467	777,000	199,012,000		199,012,000	86.69%
38000	18	40,485	684,000	199,696,000		199,696,000	86.99%
39000	15	40,500	585,000	200,281,000		200,281,000	87.25%
40000	9	40,509	360,000	200,641,000		200,641,000	87.40%
41000	7	40,516	287,000	200,928,000		200,928,000	87.53%
42000	9	40,525	378,000	201,306,000		201,306,000	87.69%
43000	11	40,536	473,000	201,779,000		201,779,000	87.90%
44000	6	40,542	264,000	202,043,000		202,043,000	88.02%
45000	7	40,549	315,000	202,358,000		202,358,000	88.15%
46000	3	40,552	138,000	202,496,000		202,496,000	88.21%
47000	7	40,559	329,000	202,825,000		202,825,000	88.36%
48000	2	40,561	96,000	202,921,000		202,921,000	88.40%
49000	6	40,567	294,000	203,215,000		203,215,000	88.53%
50000	11	40,578	550,000	203,765,000		203,765,000	88.77%
51000	4	40,582	204,000	203,969,000		203,969,000	88.85%
52000	7	40,589	364,000	204,333,000		204,333,000	89.01%
53000	7	40,596	371,000	204,704,000		204,704,000	89.17%
54000	5	40,601	270,000	204,974,000		204,974,000	89.29%
55000	4	40,605	220,000	205,194,000		205,194,000	89.39%
56000	1	40,606	56,000	205,250,000		205,250,000	89.41%
57000	3	40,609	171,000	205,421,000		205,421,000	89.49%
58000	5	40,614	290,000	205,711,000		205,711,000	89.61%
59000	5	40,619	295,000	206,006,000		206,006,000	89.74%
61000	4	40,623	244,000	206,250,000		206,250,000	89.85%

Billing Analysis Schedules

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WUJ
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []
 Customer Class Residential
 Meter Size:

Schedule: E-14
 Page 2 of 3
 Preparer: John Q. Adams II

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
62000	5	40,628	310,000	206,560,000		206,560,000	89.98%
63000	3	40,631	189,000	206,749,000		206,749,000	90.07%
64000	2	40,633	128,000	206,877,000		206,877,000	90.12%
65000	1	40,634	65,000	206,942,000		206,942,000	90.15%
66000	3	40,637	198,000	207,140,000		207,140,000	90.24%
67000	4	40,641	268,000	207,408,000		207,408,000	90.35%
68000	2	40,643	136,000	207,544,000		207,544,000	90.41%
69000	4	40,647	276,000	207,820,000		207,820,000	90.53%
70000	2	40,649	140,000	207,960,000		207,960,000	90.59%
71000	1	40,650	71,000	208,031,000		208,031,000	90.62%
72000	2	40,652	144,000	208,175,000		208,175,000	90.69%
73000	1	40,653	73,000	208,248,000		208,248,000	90.72%
74000	1	40,654	74,000	208,322,000		208,322,000	90.75%
75000	1	40,655	75,000	208,397,000		208,397,000	90.78%
76000	2	40,657	152,000	208,549,000		208,549,000	90.85%
78000	2	40,659	156,000	208,705,000		208,705,000	90.92%
79000	2	40,661	158,000	208,863,000		208,863,000	90.99%
80000	1	40,662	80,000	208,943,000		208,943,000	91.02%
83000	1	40,663	83,000	209,026,000		209,026,000	91.06%
84000	2	40,665	168,000	209,194,000		209,194,000	91.13%
85000	1	40,666	85,000	209,279,000		209,279,000	91.17%
86000	1	40,667	86,000	209,365,000		209,365,000	91.20%
87000	1	40,668	87,000	209,452,000		209,452,000	91.24%
88000	1	40,669	88,000	209,540,000		209,540,000	91.28%
89000	2	40,671	178,000	209,718,000		209,718,000	91.36%
90000	2	40,673	180,000	209,898,000		209,898,000	91.44%
91000	1	40,674	91,000	209,989,000		209,989,000	91.48%
96000	2	40,676	192,000	210,181,000		210,181,000	91.56%
97000	-	40,676	-	210,181,000		210,181,000	91.56%
98000	1	40,677	98,000	210,279,000		210,279,000	91.60%
99000	1	40,678	99,000	210,378,000		210,378,000	91.65%
100000	1	40,679	100,000	210,478,000		210,478,000	91.69%
101000	2	40,681	202,000	210,680,000		210,680,000	91.78%
102000	1	40,682	102,000	210,782,000		210,782,000	91.82%
103000	3	40,685	309,000	211,091,000		211,091,000	91.96%
104000	1	40,686	104,000	211,195,000		211,195,000	92.00%
106000	2	40,688	212,000	211,407,000		211,407,000	92.09%
109000	1	40,689	109,000	211,516,000		211,516,000	92.14%
110000	1	40,690	110,000	211,626,000		211,626,000	92.19%
113000	1	40,691	113,000	211,739,000		211,739,000	92.24%
114000	2	40,693	228,000	211,967,000		211,967,000	92.34%
117000	1	40,694	117,000	212,084,000		212,084,000	92.39%
120000	1	40,695	120,000	212,204,000		212,204,000	92.44%
122000	1	40,696	122,000	212,326,000		212,326,000	92.49%
133000	2	40,698	266,000	212,592,000		212,592,000	92.61%
145000	1	40,699	145,000	212,737,000		212,737,000	92.67%

Billing Analysis Schedules

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []
 Customer Class Residential
 Meter Size:

Schedule: E-14
 Page 3 of 3
 Preparer: John Q. Adams II

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)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	1	40,700	150,000	212,887,000		212,887,000	92.74%
151000	1	40,701	151,000	213,038,000		213,038,000	92.80%
153000	1	40,702	153,000	213,191,000		213,191,000	92.87%
158000	2	40,704	316,000	213,507,000		213,507,000	93.01%
168000	1	40,705	168,000	213,675,000		213,675,000	93.08%
173000	1	40,706	173,000	213,848,000		213,848,000	93.16%
178000	1	40,707	178,000	214,026,000		214,026,000	93.24%
180000	2	40,709	360,000	214,386,000		214,386,000	93.39%
190000	1	40,710	190,000	214,576,000		214,576,000	93.47%
195000	1	40,711	195,000	214,771,000		214,771,000	93.56%
206000	1	40,712	206,000	214,977,000		214,977,000	93.65%
208000	2	40,714	416,000	215,393,000		215,393,000	93.83%
210000	1	40,715	210,000	215,603,000		215,603,000	93.92%
213000	2	40,717	426,000	216,029,000		216,029,000	94.11%
219000	1	40,718	219,000	216,248,000		216,248,000	94.20%
227000	1	40,719	227,000	216,475,000		216,475,000	94.30%
230000	1	40,720	230,000	216,705,000		216,705,000	94.40%
239000	1	40,721	239,000	216,944,000		216,944,000	94.51%
250000	1	40,722	250,000	217,194,000		217,194,000	94.62%
261000	1	40,723	261,000	217,455,000		217,455,000	94.73%
269000	1	40,724	269,000	217,724,000		217,724,000	94.85%
289000	2	40,726	578,000	218,302,000		218,302,000	95.10%
297000	1	40,727	297,000	218,599,000		218,599,000	95.23%
305000	1	40,728	305,000	218,904,000		218,904,000	95.36%
313000	1	40,729	313,000	219,217,000		219,217,000	95.50%
340000	1	40,730	340,000	219,557,000		219,557,000	95.64%
358000	1	40,731	358,000	219,915,000		219,915,000	95.80%
373000	2	40,733	746,000	220,661,000		220,661,000	96.13%
385000	1	40,734	385,000	221,046,000		221,046,000	96.29%
390000	1	40,735	390,000	221,436,000		221,436,000	96.46%
401000	1	40,736	401,000	221,837,000		221,837,000	96.64%
417000	1	40,737	417,000	222,254,000		222,254,000	96.82%
423000	1	40,738	423,000	222,677,000		222,677,000	97.00%
438000	1	40,739	438,000	223,115,000		223,115,000	97.19%
472000	1	40,740	472,000	223,587,000		223,587,000	97.40%
477000	1	40,741	477,000	224,064,000		224,064,000	97.61%
484000	1	40,742	484,000	224,548,000		224,548,000	97.82%
488000	1	40,743	488,000	225,036,000		225,036,000	98.03%
507000	1	40,744	507,000	225,543,000		225,543,000	98.25%
517000	1	40,745	517,000	226,060,000		226,060,000	98.48%
525000	1	40,746	525,000	226,585,000		226,585,000	98.71%
529000	1	40,747	529,000	227,114,000		227,114,000	98.94%
600000	1	40,748	600,000	227,714,000		227,714,000	99.20%
603000	1	40,749	603,000	228,317,000		228,317,000	99.46%
605000	1	40,750	605,000	228,922,000		228,922,000	99.72%
633000	1	40,751	633,000	229,555,000		229,555,000	100.00%

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Water [X] or Wastewater []
Historic [X] or Projected []

Schedule F-1
Page 1 of 1
Preparer: John Q. Adams II

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 wastewater 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%, Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan	21,156,480	-	17,037,074	-	4,119,406	19.47%
Feb	20,079,740	-	16,383,580	-	3,696,160	18.41%
Mar	18,212,080	-	14,463,861	-	3,748,219	20.58%
Apr	22,584,710	-	19,420,881	-	3,163,829	14.01%
May	24,856,050	-	21,016,383	-	3,839,667	15.45%
Jun	26,128,720	-	22,902,959	-	3,225,761	12.35%
Jul	24,172,390	-	19,798,254	-	4,374,136	18.10%
Aug	25,227,415	-	21,880,927	-	3,346,488	13.27%
Sep	23,245,430	-	19,174,330	-	4,071,100	17.51%
Oct	22,571,940	-	20,433,801	-	2,138,139	9.47%
Nov	23,541,490	-	19,230,643	-	4,310,847	18.31%
Dec	22,605,400	-	17,499,292	-	5,106,108	22.59%
Total	274,381,845	-	229,241,985	-	45,139,860	16.45%

Explanation:

Due to broken main lines and flushing. Ocklawaha and Oakhaven account for most of this due to sulfur wells which require more flushing.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Water [X] or Wastewater []
Historic [X] or Projected []

Schedule F-2
Page 1 of 1
Preparer: John Q. Adams II

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 the monthly operating reports sent to DEP.

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total	-----	-----	-----	-----	-----	-----
	=====	=====	=====	=====	=====	=====

Not Applicable

The company provides no sewer service; therefore, this schedule is not applicable.

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 1 of 21
 Preparer: John Q. Adams II

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.

Ashley Heights

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>100,800</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>8/4/10</u>	<u>21,800</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 Year	(1) <u>7/22/10</u>	<u>15,800</u>
	(2) <u>7/20/10</u>	<u>15,900</u>
	(3) <u>7/23/10</u>	<u>15,900</u>
	(4) <u>7/21/10</u>	<u>16,000</u>
	(5) <u>7/31/10</u>	<u>19,000</u>
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.		
	AVERAGE	<u>16,520</u>
4. Average Daily Flow	Max Month	<u>14,148</u>
	Annual	<u>12,219</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 2 of 21
 Preparer: John Q. Adams II

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.

Bellevue Oaks

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>144,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>1/14/10</u>	<u>36,400</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 Year	(1) <u>5/15/10</u>	<u>32,700</u>
	(2) <u>5/16/10</u>	<u>32,700</u>
	(3) <u>5/21/10</u>	<u>34,700</u>
	(4) <u>5/22/10</u>	<u>34,700</u>
	(5) <u>5/23/10</u>	<u>34,900</u>
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.		
	AVERAGE	<u>33,940</u>
4. Average Daily Flow	Max Month	<u>27,376</u>
	Annual	<u>21,866</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 3 of 21
 Preparer: John Q. Adams II

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.

Ocala Garden

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>43,200</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>10/4/10</u>	<u>51,000</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 Year	(1) <u>5/2/10</u>	<u>2,550</u>
	(2) <u>5/2/10</u>	<u>2,550</u>
	(3) <u>5/3/10</u>	<u>2,560</u>
	(4) <u>5/6/10</u>	<u>2,600</u>
	(5) <u>5/7/10</u>	<u>2,600</u>
		AVERAGE <u>2,572</u>
4. Average Daily Flow	Max Month	<u>3,383</u>
	Annual	<u>2,189</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 4 of 21
 Preparer: John Q. Adams II

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.

Eleven Oaks

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>39,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>10/22/10</u>	<u>31,500</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 Year	(1) <u>1/18/10</u>	<u>12,600</u>
	(2) <u>1/26/10</u>	<u>13,300</u>
	(3) <u>1/27/10</u>	<u>13,400</u>
	(4) <u>1/30/10</u>	<u>18,500</u>
	(5) <u>1/31/10</u>	<u>18,600</u>
		AVERAGE <u>15,280</u>
4. Average Daily Flow	Max Month	<u>20,290</u>
	Annual	<u>11,797</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 5 of 21
 Preparer: John Q. Adams II

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.

Ocala Heights

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>525,600</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>12/10/10</u>	<u>95,000</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 Year	(1) <u>12/17/10</u>	<u>76,000</u>
	(2) <u>12/15/10</u>	<u>84,000</u>
	(3) <u>12/9/10</u>	<u>92,000</u>
	(4) <u>12/8/10</u>	<u>93,000</u>
	(5) <u>12/10/10</u>	<u>95,000</u>
		<u>AVERAGE 88,000</u>
4. Average Daily Flow	Max Month	<u>75,935</u>
	Annual	<u>65,257</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 6 of 21
 Preparer: John Q. Adams II

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.

Ocklawaha		<u>DATE</u>	<u>GPD</u>
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.	_____	<u>432,000</u>
2.	Maximum Day 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.	<u>6/22/10</u>	<u>170,100</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>4/13/10</u> (2) <u>4/8/10</u> (3) <u>4/10/10</u> (4) <u>4/11/10</u> (5) <u>4/6/10</u>	<u>111,100</u> <u>115,400</u> <u>116,200</u> <u>116,400</u> <u>166,800</u>
AVERAGE			<u>125,180</u>
4.	Average Daily Flow	Max Month Annual	<u>97,380</u> <u>88,815</u>
5.	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		<u>None</u>

Water Treatment Plant Data

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 7 of 21
 Preparer: John Q. Adams II

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.

Sunlight Acres

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>43,200</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>7/1/10</u>	<u>60,900</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 Year	(1) <u>10/1/10</u>	<u>16,300</u>
	(2) <u>10/2/10</u>	<u>16,300</u>
	(3) <u>10/29/10</u>	<u>16,700</u>
	(4) <u>10/30/10</u>	<u>16,700</u>
	(5) <u>10/31/10</u>	<u>16,900</u>
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.		
	AVERAGE	<u>16,580</u>
4. Average Daily Flow	Max Month	<u>21,210</u>
	Annual	<u>16,889</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 8 of 21
 Preparer: John Q. Adams II

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.

Sun Resorts

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>43,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>7/10/10</u>	<u>10,900</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 Year	(1) <u>9/15/10</u>	<u>4,400</u>
	(2) <u>9/28/10</u>	<u>4,600</u>
	(3) <u>9/29/10</u>	<u>4,600</u>
	(4) <u>9/2/10</u>	<u>5,400</u>
	(5) <u>9/3/10</u>	<u>5,400</u>
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.		
	AVERAGE	<u>4,880</u>
4. Average Daily Flow	Max Month	<u>6,306</u>
	Annual	<u>4,094</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 9 of 21
 Preparer: John Q. Adams II

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.

Whispering Sands

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>144,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>12/31/10</u>	<u>77,000</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 Year	(1) <u>6/16/10</u>	<u>45,800</u>
	(2) <u>6/7/10</u>	<u>46,900</u>
	(3) <u>6/25/10</u>	<u>47,300</u>
	(4) <u>6/23/10</u>	<u>49,900</u>
	(5) <u>6/2/10</u>	<u>56,300</u>
		AVERAGE <u>49,240</u>
4. Average Daily Flow	Max Month	<u>47,189</u>
	Annual	<u>41,982</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 10 of 21
 Preparer: John Q. Adams II

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.

Winding Waters

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>432,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>1/19/10</u>	<u>118,000</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 Year	(1) <u>9/21/10</u>	<u>61,000</u>
	(2) <u>9/23/10</u>	<u>61,000</u>
	(3) <u>9/7/10</u>	<u>63,000</u>
	(4) <u>9/16/10</u>	<u>63,000</u>
	(5) <u>9/14/10</u>	<u>66,000</u>
		AVERAGE <u>62,800</u>
4. Average Daily Flow	Max Month	<u>61,741</u>
	Annual	<u>45,520</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 11 of 21
 Preparer: John Q. Adams II

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.

Oak Hurst

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>144,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>6/25/10</u>	<u>53,400</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 Year	(1) <u>5/17/10</u>	<u>42,900</u>
	(2) <u>5/5/10</u>	<u>44,900</u>
	(3) <u>5/14/10</u>	<u>46,100</u>
	(4) <u>5/18/10</u>	<u>46,800</u>
	(5) <u>5/19/10</u>	<u>47,400</u>
		AVERAGE <u>45,620</u>
4. Average Daily Flow	Max Month	<u>35,938</u>
	Annual	<u>24,118</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 12 of 21
 Preparer: John Q. Adams II

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.

Hill Top at Little Lake Weir

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>273,600</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>9/24/10</u>	<u>84,000</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 Year	(1) <u>5/29/10</u>	<u>56,600</u>
	(2) <u>5/30/10</u>	<u>56,700</u>
	(3) <u>5/28/10</u>	<u>56,800</u>
	(4) <u>5/1/10</u>	<u>62,000</u>
	(5) <u>5/2/10</u>	<u>62,100</u>
		AVERAGE <u>58,840</u>
4. Average Daily Flow	Max Month	<u>52,074</u>
	Annual	<u>42,199</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 13 of 21
 Preparer: John Q. Adams II

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.

4 - Oaks

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>648,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>4/23/10</u>	<u>82,000</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 Year	(1) <u>11/3/10</u>	<u>54,000</u>
	(2) <u>11/22/10</u>	<u>54,000</u>
	(3) <u>11/26/10</u>	<u>58,000</u>
	(4) <u>11/15/10</u>	<u>69,000</u>
	(5) <u>11/1/10</u>	<u>73,000</u>
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.		
	AVERAGE	<u>61,600</u>
4. Average Daily Flow	Max Month	<u>59,200</u>
	Annual	<u>48,223</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 14 of 21
 Preparer: John Q. Adams II

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.

Floyd Clark/Hodges

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>166,770</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>5/13/10</u>	<u>18,500</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 Year	(1) <u>5/8/10</u>	<u>17,590</u>
	(2) <u>5/9/10</u>	<u>17,590</u>
	(3) <u>5/10/10</u>	<u>17,600</u>
	(4) <u>5/14/10</u>	<u>18,500</u>
	(5) <u>5/13/10</u>	<u>18,500</u>
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.		
	AVERAGE	<u>17,956</u>
4. Average Daily Flow	Max Month	<u>15,040</u>
	Annual	<u>13,394</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 15 of 21
 Preparer: John Q. Adams II

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.

Country Walk	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>100,800</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>5/10/10</u>	<u>33,900</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 Year	(1) <u>9/3/10</u>	<u>22,200</u>
	(2) <u>9/4/10</u>	<u>22,200</u>
	(3) <u>9/5/10</u>	<u>22,400</u>
	(4) <u>9/22/10</u>	<u>26,100</u>
	(5) <u>9/23/10</u>	<u>26,100</u>
		AVERAGE <u>23,800</u>
4. Average Daily Flow	Max Month	<u>23,112</u>
	Annual	<u>17,531</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 16 of 21
 Preparer: John Q. Adams II

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.

Emil Marr	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>100,800</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>8/20/10</u>	<u>43,700</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 Year	(1) <u>5/22/10</u>	<u>17,700</u>
	(2) <u>5/23/10</u>	<u>17,700</u>
	(3) <u>5/24/10</u>	<u>17,800</u>
	(4) <u>5/20/10</u>	<u>18,400</u>
	(5) <u>5/21/10</u>	<u>18,400</u>
		AVERAGE <u>18,000</u>
4. Average Daily Flow	Max Month	<u>19,374</u>
	Annual	<u>9,846</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 17 of 21
 Preparer: John Q. Adams II

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.

Florida Heights

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>129,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>6/21/10</u>	<u>27,800</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 Year	(1) <u>8/15/10</u>	<u>17,800</u>
	(2) <u>8/23/10</u>	<u>17,800</u>
	(3) <u>8/27/10</u>	<u>17,800</u>
	(4) <u>8/19/10</u>	<u>18,600</u>
	(5) <u>8/20/10</u>	<u>18,700</u>
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.		
	AVERAGE	<u>18,140</u>
4. Average Daily Flow	Max Month	<u>20,816</u>
	Annual	<u>19,173</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 10C048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 18 of 21
 Preparer: John Q. Adams II

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.

Oak Haven

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>611,200</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>11/8/10</u>	<u>75,000</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 Year	(1) <u>5/3/10</u>	<u>49,000</u>
	(2) <u>5/30/10</u>	<u>49,200</u>
	(3) <u>5/26/10</u>	<u>49,900</u>
	(4) <u>5/24/10</u>	<u>50,300</u>
	(5) <u>5/31/10</u>	<u>51,600</u>
		AVERAGE <u>50,000</u>
4. Average Daily Flow	Max Month	<u>52,283</u>
	Annual	<u>40,707</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 19 of 21
 Preparer: John Q. Adams II

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.

Lake View Hills

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>100,800</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>1/12/10</u>	<u>29,200</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 Year	(1) <u>5/20/10</u>	<u>20,300</u>
	(2) <u>5/4/10</u>	<u>21,700</u>
	(3) <u>5/8/10</u>	<u>22,800</u>
	(4) <u>5/9/10</u>	<u>22,800</u>
	(5) <u>5/13/10</u>	<u>23,700</u>
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.		
	AVERAGE	<u>22,260</u>
4. Average Daily Flow	Max Month	<u>20,025</u>
	Annual	<u>15,745</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 20 of 21
 Preparer: John Q. Adams II

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.

Sunray Estates

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>504,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>6/14/10</u>	<u>283,300</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 Year	(1) <u>1/9/10</u>	<u>149,700</u>
	(2) <u>1/10/10</u>	<u>149,800</u>
	(3) <u>1/11/10</u>	<u>154,000</u>
	(4) <u>1/14/10</u>	<u>159,900</u>
	(5) <u>1/15/10</u>	<u>188,400</u>
		AVERAGE <u>160,360</u>
4. Average Daily Flow	Max Month	<u>177,160</u>
	Annual	<u>151,916</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-3
 Page 21 of 21
 Preparer: John Q. Adams II

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.

Little Lake Weir

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>172,800</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>9/14/10</u>	<u>83,800</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 Year	(1) <u>1/17/10</u>	<u>65,300</u>
	(2) <u>1/11/10</u>	<u>67,100</u>
	(3) <u>1/12/10</u>	<u>67,300</u>
	(4) <u>1/9/10</u>	<u>81,600</u>
	(5) <u>1/10/10</u>	<u>81,800</u>
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.		
	AVERAGE	<u>72,620</u>
4. Average Daily Flow	Max Month	<u>67,546</u>
	Annual	<u>51,725</u>
5. Required Fire Flow		<u>None</u>
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 Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water or Wastewater

Schedule F-4
 Page 1 of 1
 Preparer: John Q. Adams II

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		
2		
3		
4 Plant Capacity		
5		
6 The hydraulic rated capacity. If different from that shown		
7 on the DER operating or construction permit, provide an explanation.		
8		
9		
10 Average Daily Flow Max Month		
11		
12 An average of the daily flows during the peak usage month		
13 during the test year. Explain, on a separate page, if this		
14 peak-month was influenced by abnormal infiltration due to		
15 rainfall periods.		
16		
17		
18	<u>Not Applicable</u>	
19		
20		
21 The company provides no sewer service; therefore, this		
22 schedule is not applicable.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Water [X] or Wastewater []

Schedule F-5
Page 1 of 1
Preparer: John Q. Adams II

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).

Water Treatment Plant

System	(A) Peak Demand	(B) Firm Reliable Capacity	
Ashley Heights	162,225	8,146	
Belleview Oaks	86,625	14,820	
Burks, Ocala Garden	77,175	2,000	
Country Walk	176,400	17,827	
Eleven Oaks	135,450	11,545	
SunRay	283,300	106,907	
Hilltop	147,263	28,343	
Lakeview Hills	74,813	6,351	
Little Lake Weir	96,075	40,215	
Oak Haven	136,238	27,118	
Oakhurst	170,100	17,575	
Emil Marr	43,700	12,000	
Clark/Hodges	129,938	9,171	
Four Oaks	155,138	31,936	Percent Used & Useful = (A/B)
Ocala Heights, Reynolds, Silverwood	111,038	43,491	
Ocklawaha, Sanctuary	125,213	59,330	A = Peak demand = 787.5 Gallons
Sunlight Acres	131,513	11,092	X ERC (per Rule 25-30.4325)
Sun Resorts	148,050	2,718	B = Firm Reliable Capacity = Gallons per day
Whispering Sands	92,925	27,605	(16 hour day) (per Rule 25-30.4325)
Winding Waters	137,813	34,674	
Total	\$ 2,620,988	\$ 512,863	100% Used and Useful
	=====	=====	

Each system is served by a single well therefore it is considered 100% used & useful according to rule 25-30.4325(4)

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Water or Wastewater

Schedule F-6
Page 1 of 1
Preparer: John Q. Adams II

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).

Not Applicable

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

This company provides no sewer services; therefore, this schedule is not applicable.

Used and Useful Calculations
 Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-7
 Page 1 of 1
 Preparer: John Q. Adams II

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.

System	Total Lots with Lines	Occupied Lots with Lines	Percentage Used & Useful
Ashley Heights	50	50	100%
Belleview Oaks	95	88	93%
Burks/Ocala Garden	29	25	86%
Country Walk	77	68	88%
Eleven Oaks	44	40	91%
Emil Marr	87	81	93%
SunRay	97	92	95%
Sugar Plum	67	64	96%
Stonehill	95	90	95%
Baldwin Heights	11	8	73%
Carol Estates	239	236	99%
Pearl Britain	31	32	103%
Boulder Hill	32	30	94%
Jason's Landing	51	48	94%
Florida Heights	118	110	93%
Floyd Clard/Hodges	48	50	104%
Northwoods	28	24	86%
Foreoaks	58	51	88%
Coventry	168	158	94%
Ballard Acres	23	23	100%
Hilltop	64	61	95%
Hilltop Phase II	37	29	78%
Hilltop Phase III	159	106	67%
Lakeview Hills	81	65	80%
Little Lake Weir	787	436	55%
Oakhaven	81	82	101%
Oakhurst	113	115	102%
Ocala Heights	168	106	63%
Reynolds	91	87	96%
Silverwood Villas	84	83	99%
Spanish Palms	129	45	35%
Country Aire	25	21	84%
Lexington Estates	72	15	21%
Ocklawaha	529	346	65%
Sanctuary	24	18	75%
Sunlight Acres	84	80	95%
Sun Resorts	33	32	97%
Whispering Sands	128	128	100%
Winding Waters	191	191	100%
Lake Forrest	8	5	63%
Lake Bryant Ridge	33	21	64%
Total	4,369	3,440	79%

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

Margin Reserve Calculations

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Water or Wastewater

Schedule F-8
Page 1 of 1
Preparer: John Q. Adams II

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.

No margin reserve is requested

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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-9
 Page 1 of 1
 Preparer: John Q. Adams II

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) Beginning	(3) SFR Customers Ending	(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
1	2006	2,971	3,123	3,047	256,274,623	84,107	293,589,170	3,491	
2	2007	3,123	3,147	3,135	235,627,463	75,160	269,934,714	3,591	3%
3	2008	3,147	3,154	3,151	215,492,910	68,400	250,594,405	3,664	2%
4	2009	3,154	3,151	3,153	202,389,484	64,200	233,928,065	3,644	-1%
5	TY	3,151	3,124	3,138	197,489,366	62,945	229,241,985	3,642	0%
Average Growth Through 5-Year Period (Col. 8)									4% =====

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-10
 Page 1 of 1
 Preparer: John Q. Adams II

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) Beginning	(3) SFR Customers Ending	(4) Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3					<u>Not Applicable</u>			
3	TY-2								
4	TY-1								
5	TY								
Average Growth Through 5-Year Period (Col. 8)								----- =====	

The company provides no sewer services; therefore, this schedule is not applicable.

Schedule of Water Rate Base

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-VWU
 Schedule Year Ended: December 31, 2010
 Interim Final
 Historical Projected

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: John Q. Adams II

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) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Staff Adjustments	(6) Staff Adjusted Balance	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,685,383	\$ -	\$ 2,685,383	\$ -	\$ 2,685,383	A-5
2	Utility Land & Land Rights	-	-	-	-	-	A-5
3	Less: Non-Used & Useful Plant	-	-	-	-	-	A-7
4	Construction Work in Progress	67	-	67	-	67	-
5	Less: Accumulated Depreciation	(1,799,429)	-	(1,799,429)	-	(1,799,429)	A-9
6	Less: CIAC	(1,753,895)	-	(1,753,895)	-	(1,753,895)	A-12
7	Accumulated Amortization of CIAC	1,042,459	-	1,042,459	-	1,042,459	A-14
8	Acquisition Adjustments	-	-	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-	-	-
10	Advances For Construction	(85,357)	85,357	-	-	-	A-16
11	Working Capital Allowance	93,215	(332)	92,883	-	92,883	A-17
12	Total Rate Base	\$ 182,443	\$ 85,025	\$ 267,468	\$ -	\$ 267,468	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Schedule Year Ended: December 31, 2010
 Interim Final
 Historical Projected

Schedule: A-3 (Interim)
 Page 1 of 1
 Preparer: John Q. Adams II

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	No adjustments made	\$ -	\$ -
2		-	-
3		-	-
4		-	-
5		-----	-----
6		\$ -	\$ <u>Not Applicable</u>
7		=====	=====

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-1 (Interim)
 Page 1 of 1
 Preparer: John Q. Adams II

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

Line No.	(1) Description	(2) 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	\$ 859,176	\$ (7,277)	\$ 851,899	\$ 120,650	\$ 972,549	B-4
2							
3	Operation & Maintenance	745,722	(2,661)	743,061	-	743,061	B-5
4							
5	Depreciation, net of CIAC Amort.	67,166	(7,726)	59,440	-	59,440	B-13
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	80,396	(310)	80,086	5,175	85,261	B-15
10							
11	Provision for Income Taxes	-	-	-	-	-	C-1
12							
13	OPERATING EXPENSES	893,283	(10,697)	882,587	5,175	887,762	
14							
15	NET OPERATING INCOME	\$ (34,107)	\$ 3,420	\$ (30,688)	\$ 115,475	\$ 84,787	
16							
17							
18	RATE BASE	267,468		267,468		267,468	
19							
20							
21	RATE OF RETURN	-3.97%		-3.60%		8.72%	
22							

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-3 (Interim)
 Page 1 of 1
 Preparer: John Q. Adams II

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>Revenue Adjustment</u>		
2	Revenue Increase	115,000	
3	Adjustment due to increase in RAF Increase in revenue required by the utility to realize a 9.72% rate of return	5,650	
4	Total Adjustments to Revenues	120,650	<u>Not Applicable</u>
	<u>Test Year Revenue Adjustment</u>		
	<u>Lakeview Revenue Adjustment</u>		
	Current year revenue (Lakeview sold in 2010)	(7,277)	
	Total Adjustments to Revenues	(7,277)	<u>Not Applicable</u>
	<u>Test Year Expense Adjustments</u>		
	<u>Lakeview O&M Expenses</u>		
	Current rate case annual O&M expenses (Lakeview sold in 2010)	(2,661)	
	Adjustment required	(2,661)	<u>Not Applicable</u>
	<u>Depreciation Adjustment</u>		
	Less: Non-used and useful transmission and distribution plant	(7,726)	
	Adjustment required	(7,726)	<u>Not Applicable</u>
	<u>Taxes Other Than Income</u>		
	RAF Assessment on Lakeview (Lakeview sold in 2010)	(310)	
	Adjustment Required	(310)	<u>Not Applicable</u>
	<u>Tax Adjustment</u>		
	<u>Regulatory Assessment Fees (RAF)</u>		
	Requested final revenue	115,000	
	RAF tax rate	4.50%	
	Adjusted test year RAF's	5,175	
	adjustment required	5,175	<u>Not Applicable</u>

Schedule of Requested Cost of Capital
Beginning and End of Year Average

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Utility [] or Parent []
Historic [X] or Projected []

Schedule: D-1 (Interim)
Page 1 of 1
Preparer: John Q. Adams II

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Percent of Total	(3) Cost	(4) Weighted Cost
1	Long-Term Debt	\$ -	-		
2					
3	Short-Term Debt	150,249	35.05%	7.46%	2.62%
4					
5	Preferred Stock	-	-		
6					
7	Customer Deposits	51,317	11.97%	6.00%	0.72%
8					
9	Common Equity	227,053	52.97%	10.85%	5.75%
10					
11	Tax Credits - Zero Cost	-	-		
12					
13	Tax Credits - Wtd. Cost	-	-		
14					
15	Accum. Deferred Income Taxes	-	-		
16					
17	Other (Explain)	-	-		
18					
19	Total	\$ 428,619	100.00%		9.08%
20					

Note: Equity cost rate based on the most recent leverage graph approved by the Commission.

Schedule represents the entire company as a whole, and could not be broken down by plant.

Supporting Schedules: D-2

Recap Schedules: A-1,A-2

Rate Schedule

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-1 (Interim)
 Page 1 of 1
 Preparer: John Q. Adams II

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates
1	Residential		
2	5/8" x 3/4"	8.34	9.44
3	1"	20.82	23.57
4	1-1/4"	31.23	35.35
5	1-1/2"	41.65	47.15
6	2"	66.63	75.43
7	3"	133.47	151.09
8	4"	208.22	235.71
9	6"	416.47	471.44
10	Gallorage charge per 1,000 MG	2.04	2.31
11			
12	General Service		
13	5/8" x 3/4"	8.34	9.44
14	1"	20.82	23.57
15	1-1/4"	31.23	35.35
16	1-1/2"	41.65	47.15
17	2"	66.63	75.43
18	3"	133.47	151.09
19	4"	208.22	235.71
20	6"	416.47	471.44
21	Gallorage charge per 1,000 MG	2.04	2.31
22			
23			
24	Multi Family Residence		
25	5/8" x 3/4"	8.34	9.44
26	1"	20.82	23.57
27	1-1/4"	31.23	35.35
28	1-1/2"	41.65	47.15
29	2"	66.63	75.43
30	3"	133.47	151.09
31	4"	208.22	235.71
32	6"	416.47	471.44
33	Gallorage charge per 1,000 MG	2.04	2.31
34			
35			
36	Note: Marion County has four rate bases it is requested to combine all four under one rate base for purposes of simplicity		
37	and reporting purposes.		

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-2 (Interim)
 Page 1 of 2
 Preparer: John Q. Adams II

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Interim Rate	(7) Revenues at Interim Rates
Residential						
5/8" x 3/4"	37,320		8.34 \$	311,249	9.44	352,334
Gallonge charge per 1,000 MG		196,313	2.04	400,479	2.31	453,342
1" Etc.	24		20.82	500	23.57	566
Gallonge charge per 1,000 MG		204	2.04	415	2.31	470
1-1/4"	60		31.23	1,874	35.35	2,121
Gallonge charge per 1,000 MG		423	2.04	862	2.31	976
1-1/2"	24		41.65	1,000	47.15	1,132
Gallonge charge per 1,000 MG		118	2.04	241	2.31	273
2"	60		66.63	3,998	75.43	4,526
Gallonge charge per 1,000 MG		432	2.04	881	2.31	997
3"			133.47		151.09	-
Gallonge charge per 1,000 MG			2.04		2.31	-
4"			208.22		235.71	-
Gallonge charge per 1,000 MG			2.04		2.31	-
6"			416.47		471.44	-
Gallonge charge per 1,000 MG			2.04		2.31	-
Total Residential	37,488	197,489		721,498		816,736
Average Bill				\$ 19		22
General Service						
5/8" x 3/4"	624		8.34	5,204	9.44	5,891
M Gallons		5,417	2.04	11,051	2.31	12,509
1" Etc.	48		20.82	999	23.57	1,131
M Gallons Etc.		742	2.04	1,514	2.31	1,714
1-1/2"	12		41.65	500	47.15	566
M Gallons		22	2.04	44	2.31	50
2"	24		66.63	1,599	75.43	1,810
M Gallons		1,526	2.04	3,114	2.31	3,525
3"	-		133.47	-	151.09	-
M Gallons		-	2.04	-	2.31	-
4"	-		208.22	-	235.71	-
M Gallons		-	2.04	-	2.31	-
6"	-		416.47	-	471.44	-
M Gallons		-	2.04	-	2.31	-
Total Gen. Serv.	708	7,707		24,025		27,197
Average Bill				\$ 34		38

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-2 (Interim)
 Page 2 of 2
 Preparer: John Q. Adams II

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Interim Rate	(7) Revenues at Interim Rates
Multi Family Residence						
5/8" x 3/4"	108		8.34	901	9.44	1,020
M Gallons		8,471	2.04	17,281	2.31	19,562
1" Etc.	12		20.82	250	23.57	283
M Gallons Etc.		250	2.04	510	2.31	578
1-1/4"	612		31.23	19,113	35.35	21,636
M Gallons		7,990	2.04	16,299	2.31	18,451
1-1/2"	132		41.65	5,498	47.15	6,224
M Gallons		6,650	2.04	13,566	2.31	15,357
2"	12		66.63	800	75.43	905
M Gallons		897	2.04	1,830	2.31	2,072
3"	0		133.47		151.09	
M Gallons			2.04		2.31	
4"	0		208.22		235.71	
M Gallons			2.04		2.31	
6"	0		416.47		471.44	
M Gallons			2.04		2.31	
Total Multi Family Serv.	876	24,259		76,048		86,086
	=====	=====		=====		=====
			\$	87		98
				=====		=====
List Other Classes As Above						
Totals				821,571		930,019
	=====	=====		=====		=====
Unbilled Revenues						
Other Revenue						
Misc Charges (Historical Amounts)				41,627		41,627
Total Revenue				863,198		971,646
Booked Revenue				859,176		972,549
Difference (Explain)				4,022		(903)
				=====		=====

Miscellaneous Service Charges

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-4 (Interim)
 Page 1 of 1
 Preparer: John Q. Adams II

Explanation: Provide a schedule of present and Interim 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.

(1) Type Charge	(2) Present		(3) Interim	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection	15	15	15	15
Normal Reconnection	15	15	15	15
Violation Reconnection	15	20	15	20
Premises Visit	10	N/A	10	N/A
Late Fee	2	N/A	2	N/A
Meter Test Deposits				
5/8" x 3/4"	20	N/A	20	N/A
1" Etc.	25		25	
1-1/4"				
1-1/2"	25	N/A	25	N/A
2" and Over	Actual Cost	N/A	Actual Cost	N/A
Customer Deposits				
Residential & General Svcs				
5/8" x 3/4"	40	N/A	40	N/A
1" Etc.				
1-1/4"				
1-1/2"				
2" and Over				
Meter Tampering Charge / Illegal Reconnect				

Service Availability Charges Schedule

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule: E-10 (Interim)
 Page 1 of 1
 Preparer: John Q. Adams II

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.

(1)	(2) Present Charges	(3) Interim Charges
Type Charge		
System Capacity Charge		
Residential-per ERC (350 GPD)	\$ 420	420
All others-per Gallon/Day	\$ 1.2	1.2
Plant Capacity Charge		
Residential-per ERC (____ GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC (____ GPD)		
or-per Lot (____ Front Footage)		
All others-per Gallon/Day		
or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"	\$ 100	100
1"		
1-1/2"		
2"	\$ *	*
Etc.		
Customer Connection (Tap-in) Charge		
5/8" x 3/4"	\$ 500	500
1"		
1-1/2"		
2"	\$ *	*
Etc.		
Back Flow Preventor Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"	\$ *	*
Etc.		
Plan Review Charge	\$ *	*
Inspection Charge	\$ *	*
Guaranteed Revenue Charge		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (____ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (____ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

* Actual cost is equal to the total cost incurred for services rendered.

Schedule of Water Rate Base

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Schedule Year Ended: December 31, 2010
 Interim Final
 Historical Projected

Schedule: A-1 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

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) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Staff Adjustments	(6) Staff Adjusted Balance	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,813,902	\$ -	\$ 2,813,902	\$ -	\$ 2,813,902	A-5
2							
3	Utility Land & Land Rights	80,737	-	80,737	-	80,737	A-5
4							
5	Less: Non-Used & Useful Plant	-	(12,269)	(12,269)	-	(12,269)	A-7
6							
7	Construction Work in Progress	67	-	67	-	67	-
8							
9	Less: Accumulated Depreciation	(1,848,044)	-	(1,848,044)	-	(1,848,044)	A-9
10							
11	Less: CIAC	(1,888,114)	-	(1,888,114)	-	(1,888,114)	A-12
12							
13	Accumulated Amortization of CIAC	1,114,096	-	1,114,096	-	1,114,096	A-14
14							
15	Acquisition Adjustments	29,838	(29,838)	-	-	-	-
16							
17	Accum. Amort. of Acq. Adjustments	(5,222)	5,222	-	-	-	-
18							
19	Advances For Construction	(85,357)	85,357	-	-	-	A-16
20							
21	Working Capital Allowance	105,963	(332)	105,631	-	105,631	A-17
22							
23	Total Rate Base	\$ 317,866	\$ 48,140	\$ 366,006	\$ -	\$ 366,006	
24							

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historical [X] Projected []

Schedule: A-3 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

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	Acquisition Adjustment	\$ (19,838)	\$ -
2	Accum. Amort. of Acq. Adjustments	3,472	-
3		-	-
4		-	-
5		-----	-----
6		\$ (16,366)	<u>Not Applicable</u>
7		=====	=====

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-4 (Combined)
Page 1 of 2
Preparer: John Q. Adams II

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, 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	5/31/90 Balance per last rate order	\$ 1,878,351	\$ -
2			
3	90__ Additions 6/1 - 12/31	22,663	-
4	90__ Retirements 6/1 - 12/31	(24,269)	-
5	90__ Adjustments 6/1 - 12/31	-	-
6			
7	12/31/90 Balance	1,876,745	-
8	91__ Additions	16,634	-
9	91__ Retirements	(7,975)	-
10	91__ Adjustments	-	-
11			
12	12/31/91 Balance	1,885,404	-
13	92__ Additions	54,695	-
14	92__ Retirements	(84)	-
15	92__ Adjustments	-	-
16			
17	12/31/92 Balance	1,940,015	-
18	93__ Additions	64,965	-
19	93__ Retirements	(8,140)	-
20	93__ Adjustments	-	-
21			
22	12/31/93 Balance	1,996,840	-
23	94__ Additions	35,968	-
24	94__ Retirements	(197,120)	-
25	94__ Adjustments	-	-
26			
27	12/31/94 Balance	1,835,688	-
28	95__ Additions	22,495	-
29	95__ Retirements	-	-
30	95__ Adjustments	-	-
31			
32	12/31/95 Balance	1,858,183	-
33	96__ Additions	53,423	-
34	96__ Retirements	-	-
35	96__ Adjustments	-	-
36			
37	12/31/96 Balance	1,911,606	-
38	97__ Additions	103,808	-
39	97__ Retirements	(56,031)	-
40	97__ Adjustments	-	-
41			
42	12/31/97 Balance	1,959,383	-
43	98__ Additions	93,722	-
44	98__ Retirements	(20,748)	-
45	98__ Adjustments	-	-
46			
47	12/31/98 Balance	2,032,357	-
48	99__ Additions	24,204	-
49	99__ Retirements	(15,840)	-
50	99__ Adjustments	-	-
51			

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-4 (Combined)
Page 2 of 2
Preparer: John Q. Adams II

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, 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
52	12/31/99 Balance	\$ 2,040,721	\$ -
53	00__ Additions	61,640	-
54	00__ Retirements	-	-
55	00__ Adjustments	-	-
56			
57	12/31/00 Balance	2,102,361	-
58	01__ Additions	38,251	-
59	01__ Retirements	(32,646)	-
60	01__ Adjustments	-	-
61			
62	12/31/01 Balance	2,107,966	-
63	02__ Additions	167,112	-
64	02__ Retirements	(9,995)	-
65	02__ Adjustments	-	-
66			
67	12/31/02 Balance	2,265,083	-
68	03__ Additions	83,864	-
69	03__ Retirements	(22,960)	-
70	03__ Adjustments	-	-
71			
72	12/31/03 Balance	2,325,967	-
73	04__ Additions	339,577	-
74	04__ Retirements	(43,660)	-
75	04__ Adjustments	-	-
76			
77	12/31/04 Balance	2,621,884	-
78	05__ Additions	147,208	-
79	05__ Retirements	(24,280)	-
80	05__ Adjustments	-	-
81			
82	12/31/05 Balance	2,744,812	-
83	06__ Additions	83,523	-
84	06__ Retirements	(23,661)	-
85	06__ Adjustments	-	-
86			
87	12/31/06 Balance	2,804,674	-
88	07__ Additions	59,597	-
89	07__ Retirements	(27,636)	-
90	07__ Adjustments	-	-
91			
92	12/31/07 Balance	2,836,635	-
93	08__ Additions	102,119	-
94	08__ Retirements	(25,287)	-
95	08__ Adjustments	-	-
96			
97	12/31/08 Balance	2,913,467	-
98	09__ Additions	31,389	-
99	09__ Retirements	(18,138)	-
100	09__ Adjustments	-	-
101			
102	12/31/09 Balance	2,926,718	-
103	10__ Additions	33,099	-
104	10__ Retirements	(65,178)	-
105	10__ Adjustments	-	-
106			
107	12/31/10 Adjusted Balance	\$ 2,894,640	\$ <u>Not Applicable</u>
108			
109	Supporting Schedules: A-5,A-6		
110	Recap Schedules: A-18		

Schedule of Water Plant in Service By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Historic [X] or Projected []

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

Schedule: A-5 (Combined)
Page 1 of 1
Preparer: John Q. Adams II

Recap Schedules: A-1A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT	\$ -	\$ -	\$ -	\$ -	-
2	Organization	1,660	1,660	1,660	-	-
3	Franchises	-	-	-	-	-
4	Other Plant & Misc. Equipment	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-
6	Land & Land Rights	80,737	80,737	80,737	-	-
7	Structures & Improvements	7,959	7,959	7,959	-	-
8	Collect. & Impound. Reservoirs	-	-	-	-	-
9	Lake, River & Other Intakes	-	-	-	-	-
10	Wells & Springs	140,857	140,857	140,857	-	-
11	Infiltration Galleries & Tunnels	-	-	-	-	-
12	Supply Mains	107,156	107,156	107,156	-	-
13	Power Generation Equipment	57,253	57,253	57,253	-	-
14	Pumping Equipment	437,669	446,075	441,872	-	-
15	Other Plant & Misc. Equipment	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-
17	Land & Land Rights	-	-	-	-	-
18	Structures & Improvements	-	-	-	-	-
19	Water Treatment Equipment	197,460	199,916	198,688	-	-
20	Other Plant & Misc. Equipment	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-
22	Land & Land Rights	-	-	-	-	-
23	Structures & Improvements	-	-	-	-	-
24	Distr. Reservoirs & Standpipes	33,545	33,545	33,545	-	-
25	Transm. & Distribution Mains	1,093,680	1,042,211	1,067,946	32%	334,056
26	Services	125,365	130,760	128,063	-	-
27	Meters & Meter Installations	195,282	196,495	195,889	-	-
28	Hydrants	-	-	-	-	-
29	Other Plant & Misc. Equipment	25,858	25,858	25,858	-	-
30	GENERAL PLANT	-	-	-	-	-
31	Land & Land Rights	-	-	-	-	-
32	Structures & Improvements	-	-	-	-	-
33	Office Furniture & Equipment	35,521	37,441	36,481	-	-
34	Transportation Equipment	92,383	92,383	92,383	-	-
35	Stores Equipment	4,425	4,425	4,425	-	-
36	Tools, Shop & Garage Equipment	1,002	1,002	1,002	-	-
37	Laboratory Equipment	19,965	19,965	19,965	-	-
38	Power Operated Equipment	5,200	5,200	5,200	-	-
39	Communication Equipment	10,912	10,912	10,912	-	-
40	Miscellaneous Equipment	17,436	17,436	17,436	-	-
41	Abandonment of Regional Plant	235,393	235,393	235,393	-	-
42						
43	TOTAL	\$ 2,926,718	\$ 2,894,639	\$ 2,910,679		\$ 334,056
44						

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

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

Schedule: A-7 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			
2				
3	Plant in Service	\$ 1,067,946	\$ -	1,067,946
4				
5	Land	-	-	-
6				
7	Accumulated Depreciation	(223,050)	-	(223,050)
8				
9	Other (Explain)	-	-	-
10				
11				
12	Total	\$ 844,896	\$ -	\$ 844,896
13				
14				
15	WASTEWATER			
16				
17	Plant in Service	\$ -	\$ -	-
18				
19	Land	-	-	-
20			Not Applicable	
21	Accumulated Depreciation	-	-	-
22				
23	Other (Explain)	-	-	-
24				
25				
26	Total	\$ -	\$ -	\$ -
27				
28				
29	Supporting Schedules: A-5,A-6,A-9,A-10			
30	Recap Schedules: A-1,A-2			

Schedule of Water and Wastewater Accumulated Depreciation Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-8 (Combined)
Page 1 of 2
Preparer: John Q. Adams II

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, 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 additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/31/90 Balance per last rate order	\$ 370,217	\$ -
2			
3	90__ Additions 6/1 - 12/31	29,854	-
4	90__ Retirements 6/1 - 12/31	(14,036)	-
5	90__ Adjustments 6/1 - 12/31	(13,260)	-
6			
7	12/31/90 Balance	372,775	-
8	91__ Additions	45,332	-
9	91__ Retirements	-	-
10	91__ Adjustments	(5,397)	-
11			
12	12/31/91 Balance	412,710	-
13	92__ Additions	46,044	-
14	92__ Retirements	-	-
15	92__ Adjustments	(189)	-
16			
17	12/31/92 Balance	458,565	-
18	93__ Additions	46,899	-
19	93__ Retirements	(25,150)	-
20	93__ Adjustments	-	-
21			
22	12/31/93 Balance	480,314	-
23	94__ Additions	70,487	-
24	94__ Retirements	-	-
25	94__ Adjustments	80,036	-
26			
27	12/31/94 Balance	630,837	-
28	95__ Additions	61,108	-
29	95__ Retirements	-	-
30	95__ Adjustments	-	-
31			
32	12/31/95 Balance	691,945	-
33	96__ Additions	59,984	-
34	96__ Retirements	-	-
35	96__ Adjustments	-	-
36			
37	12/31/96 Balance	751,929	-
38	97__ Additions	71,171	-
39	97__ Retirements	(88,615)	-
40	97__ Adjustments	36,028	-
41			
42	12/31/97 Balance	770,513	-
43	98__ Additions	75,655	-
44	98__ Retirements	(20,766)	-
45	98__ Adjustments	-	-
46			
47	12/31/98 Balance	825,402	-
48	99__ Additions	77,669	-
49	99__ Retirements	(16,425)	-
50	99__ Adjustments	-	-
51	12/31/99 Balance	886,646	-
52	00__ Additions	77,220	-
53	00__ Retirements	-	-
54	00__ Adjustments	(24,424)	-
55			

Schedule of Water and Wastewater Accumulated Depreciation Florida Public Service Commission
 Annual Balances Subsequent to Last Established Rate Base

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: A-8 (Combined)
 Page 2 of 2
 Preparer: John Q. Adams II

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, 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 additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
56	12/31/00 Balance	939,442	-
57	01__ Additions	76,644	-
58	01__ Retirements	(32,646)	-
59	01__ Adjustments	-	-
60			
61	12/31/01 Balance	983,440	-
62	02__ Additions	193,257	-
63	02__ Retirements	(9,995)	-
64	02__ Adjustments	-	-
65			
66	12/31/02 Balance	1,166,702	-
67	03__ Additions	78,555	-
68	03__ Retirements	(22,980)	-
69	03__ Adjustments	-	-
70			
71	12/31/03 Balance	1,222,277	-
72	04__ Additions	107,157	-
73	04__ Retirements	(43,660)	-
74	04__ Adjustments	-	-
75			
76	12/31/04 Balance	1,285,774	-
77	05__ Additions	108,794	-
78	05__ Retirements	(24,280)	-
79	05__ Adjustments	-	-
80			
81	12/31/05 Balance	1,370,287	-
82	06__ Additions	122,017	-
83	06__ Retirements	(23,661)	-
84	06__ Adjustments	-	-
85			
86	12/31/06 Balance	1,468,644	-
87	07__ Additions	118,726	-
88	07__ Retirements	(23,650)	-
89	07__ Adjustments	-	-
90			
91	12/31/07 Balance	1,563,720	-
92	08__ Additions	127,746	-
93	08__ Retirements	(24,193)	-
94	08__ Adjustments	-	-
95			
96	12/31/08 Balance	1,667,274	-
97	09__ Additions	132,003	-
98	09__ Retirements	(18,138)	-
99	09__ Adjustments	-	-
100			
101	12/31/09 Balance	1,781,139	-
102	10__ Additions	132,085	-
103	10__ Retirements	(65,178)	-
104	10__ Adjustments	-	-
105			
106	12/31/10 Adjusted Balance	1,848,046	-
107			
108			
109	Supporting Schedules: A-5,A-6		Not Applicable
110	Recap Schedules: A-18		

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100046-WU
Test Year Ended: December 31, 2010
Historic [X] or Projected []

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

Schedule: A-9 (Combined)
Page 1 of 1
Preparer: John Q. Adams II
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	Organization	\$ 6,256	\$ 6,296	\$ 6,276	-	\$ -
3	Franchises	-	-	-	-	-
4	Other Plant & Misc. Equipment	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	Land & Land Rights	-	-	-	-	-
7	Structures & Improvements	1,152	1,393	1,273	-	-
8	Collect. & Impound. Reservoirs	-	-	-	-	-
9	Lake, River & Other Intakes	-	-	-	-	-
10	Wells & Springs	70,194	74,889	72,542	-	-
11	Infiltration Galleries & Tunnels	-	-	-	-	-
12	Supply Mains	12,567	15,628	14,098	-	-
13	Power Generation Equipment	31,605	35,422	33,514	-	-
14	Pumping Equipment	303,759	321,799	312,779	-	-
15	Other Plant & Misc. Equipment	-	-	-	-	-
16	WATER TREATMENT PLANT					
17	Land & Land Rights	-	-	-	-	-
18	Structures & Improvements	-	-	-	-	-
19	Water Treatment Equipment	188,184	193,440	190,812	-	-
20	Other Plant & Misc. Equipment	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT					
22	Land & Land Rights	-	-	-	-	-
23	Structures & Improvements	-	-	-	-	-
24	Distr. Reservoirs & Standpipes	23,375	24,900	24,138	-	-
25	Transm. & Distribution Mains	711,705	685,544	698,625	33%	223,050
26	Services	16,051	19,024	17,538	-	-
27	Meters & Meter Installations	104,026	110,184	107,105	-	-
28	Hydrants	-	-	-	-	-
29	Other Plant & Misc. Equipment	20,091	21,126	20,609	-	-
30	GENERAL PLANT					
31	Land & Land Rights	-	-	-	-	-
32	Structures & Improvements	-	-	-	-	-
33	Office Furniture & Equipment	17,882	17,639	17,761	-	-
34	Transportation Equipment	51,111	66,508	58,810	-	-
35	Stores Equipment	1,033	1,255	1,144	-	-
36	Tools, Shop & Garage Equipment	13,316	14,626	13,971	-	-
37	Laboratory Equipment	-	-	-	-	-
38	Power Operated Equipment	3,940	4,055	3,998	-	-
39	Communication Equipment	10,912	10,912	10,912	-	-
40	Miscellaneous Equipment	17,436	17,436	17,436	-	-
41	Abandonment of Regional Plant	176,544	205,968	191,256	-	-
42						
43	TOTAL	\$ 1,781,139	\$ 1,848,044	\$ 1,814,592		\$ 223,050
44						

Schedule of Water and Wastewater Contributions in Aid of Cons Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-11 (Combined)
Page 1 of 2
Preparer: John Q. Adams II

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/31/90 Balance per last rate order	\$ 965,239	\$ -
2			
3	90__ Additions 6/1 - 12/31	58,062	-
4	90__ Retirements 6/1 - 12/31	-	-
5	90__ Adjustments 6/1 - 12/31	(304,360)	-
6			
7	12/31/90 Balance	718,941	-
8	91__ Additions	44,598	-
9	91__ Retirements	-	-
10	91__ Adjustments	(4,589)	-
11			
12	12/31/91 Balance	758,950	-
13	92__ Additions	29,320	-
14	92__ Retirements	-	-
15	92__ Adjustments	-	-
16			
17	12/31/92 Balance	788,270	-
18	93__ Additions	42,260	-
19	93__ Retirements	-	-
20	93__ Adjustments	-	-
21			
22	12/31/93 Balance	830,530	-
23	94__ Additions	318,533	-
24	94__ Retirements	-	-
25	94__ Adjustments	-	-
26			
27	12/31/94 Balance	1,149,063	-
28	95__ Additions	26,430	-
29	95__ Retirements	-	-
30	95__ Adjustments	-	-
31			
32	12/31/95 Balance	1,175,493	-
33	96__ Additions	34,832	-
34	96__ Retirements	-	-
35	96__ Adjustments	-	-
36			
37	12/31/96 Balance	1,210,325	-
38	97__ Additions	41,638	-
39	97__ Retirements	-	-
40	97__ Adjustments	8,700	-
41			
42	12/31/97 Balance	1,260,663	-
43	98__ Additions	54,018	-
44	98__ Retirements	-	-
45	98__ Adjustments	-	-
46			
47	12/31/98 Balance	1,314,681	-
48	99__ Additions	179,527	-
49	99__ Retirements	-	-
50	99__ Adjustments	-	-
51			
52	12/31/99 Balance	1,494,208	-
53	00__ Additions	71,977	-
54	00__ Retirements	-	-
55	00__ Adjustments	(11,250)	-
56			

Schedule of Water and Wastewater Contributions in Aid of Cons Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-11 (Combined)
Page 2 of 2
Preparer: John Q. Adams II

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
57	12/31/00 Balance	\$ 1,554,935	\$ -
58	01__ Additions	27,440	-
59	01__ Retirements	-	-
60	01__ Adjustments	-	-
61			
62	12/31/01 Balance	1,582,375	-
63	02__ Additions	77,168	-
64	02__ Retirements	-	-
65	02__ Adjustments	(150)	-
66			
67	12/31/02 Balance	1,659,393	-
68	03__ Additions	68,369	-
69	03__ Retirements	-	-
70	03__ Adjustments	-	-
71			
72	12/31/03 Balance	1,727,762	-
73	04__ Additions	22,367	-
74	04__ Retirements	-	-
75	04__ Adjustments	-	-
76			
77	12/31/04 Balance	1,750,129	-
78	05__ Additions	35,709	-
79	05__ Retirements	-	-
80	05__ Adjustments	-	-
81			
82	12/31/05 Balance	1,785,838	-
83	06__ Additions	85,817	-
84	06__ Retirements	-	-
85	06__ Adjustments	-	-
86			
87	12/31/06 Balance	1,871,655	-
88	07__ Additions	17,792	-
89	07__ Retirements	-	-
90	07__ Adjustments	-	-
91			
92	12/31/07 Balance	1,889,447	-
93	08__ Additions	19,804	-
94	08__ Retirements	-	-
95	08__ Adjustments	-	-
96			
97	12/31/08 Balance	1,909,251	-
98	09__ Additions	9,086	-
99	09__ Retirements	-	-
100	09__ Adjustments	-	-
101			
102	12/31/09 Balance	1,918,337	-
103	10__ Additions	7,226	-
104	10__ Retirements	-	-
105	10__ Adjustments	(37,450)	-
106			
107	12/31/10 Adjusted Balance	\$ 1,888,114	\$ -
108			
109			Not Applicable
110	Supporting Schedules: A-5,A-6		
111	Recap Schedules: A-18		

Schedule of Contributions in Aid of Construction By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Historic [X] or Projected []

Schedule: A-12 (Combined)
Page 1 of 1
Preparer: John Q. Adams II

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

Line No.	(1) Description	(2) Prior Year Ended 12/31/2009	(3) Test Year Ended 12/31/2010	(4) Average
1	WATER			
2				
3	Plant Capacity Fees	\$ 1,918,338	\$ 1,888,114	\$ 1,903,226
4				
5	Line/Main Extension Fees	-	-	-
6				
7	Meter Installation Fees	-	-	-
8				
9	Contributed Lines	-	-	-
10				
11	Other (Describe)	-	-	-
12				
13				
14	Total	\$ 1,918,338	\$ 1,888,114	\$ 1,903,226
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees	\$ -	\$ -	-
20				
21	Line/Main Extension Fees	-	-	-
22				
23	Contributed Lines	-	-	-
24				
25	Other (Describe)	-	-	-
26				
27				
28				
29	Total	\$ -	\$ -	\$ -
30				
31				<u>Not Applicable</u>
32	Recap Schedules: A-1,A-2,A-11			

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

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: A-13 (Combined)
 Page 1 of 2
 Preparer: John Q. Adams II

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/31/90 Balance per last rate order	\$ 134,395	\$ -
2			
3	90__ Additions 6/1 - 12/31	9,678	-
4	90__ Retirements 6/1 - 12/31	-	-
5	90__ Adjustments 6/1 - 12/31	-	-
6			
7	12/31/90 Balance	144,073	-
8	91__ Additions	18,974	-
9	91__ Retirements	-	-
10	91__ Adjustments	-	-
11			
12	12/31/91 Balance	163,047	-
13	92__ Additions	19,670	-
14	92__ Retirements	-	-
15	92__ Adjustments	-	-
16			
17	12/31/92 Balance	182,717	-
18	93__ Additions	20,763	-
19	93__ Retirements	-	-
20	93__ Adjustments	-	-
21			
22	12/31/93 Balance	203,480	-
23	94__ Additions	161,133	-
24	94__ Retirements	-	-
25	94__ Adjustments	-	-
26			
27	12/31/94 Balance	364,613	-
28	95__ Additions	38,240	-
29	95__ Retirements	-	-
30	95__ Adjustments	-	-
31			
32	12/31/95 Balance	402,853	-
33	96__ Additions	37,457	-
34	96__ Retirements	-	-
35	96__ Adjustments	-	-
36			
37	12/31/96 Balance	440,310	-
38	97__ Additions	39,839	-
39	97__ Retirements	-	-
40	97__ Adjustments	5,290	-
41			
42	12/31/97 Balance	485,439	-
43	98__ Additions	41,211	-
44	98__ Retirements	-	-
45	98__ Adjustments	-	-
46			
47	12/31/98 Balance	526,650	-
48	99__ Additions	44,876	-
49	99__ Retirements	-	-
50	99__ Adjustments	-	-
51			

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

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: A-13 (Combined)
 Page 2 of 2
 Preparer: John Q. Adams II

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
52	12/31/99 Balance	\$ 571,526	\$ -
53	00__ Additions	48,684	-
54	00__ Retirements	-	-
55	00__ Adjustments	(6,116)	-
56			
57	12/31/00 Balance	614,094	-
58	01__ Additions	50,277	-
59	01__ Retirements	-	-
60	01__ Adjustments	-	-
61			
62	12/31/01 Balance	664,371	-
63	02__ Additions	82,375	-
64	02__ Retirements	-	-
65	02__ Adjustments	13,709	-
66			
67	12/31/02 Balance	760,455	-
68	03__ Additions	41,106	-
69	03__ Retirements	-	-
70	03__ Adjustments	13,710	-
71			
72	12/31/03 Balance	815,271	-
73	04__ Additions	41,906	-
74	04__ Retirements	-	-
75	04__ Adjustments	10,269	-
76			
77	12/31/04 Balance	867,446	-
78	05__ Additions	36,255	-
79	05__ Retirements	-	-
80	05__ Adjustments	6,582	-
81			
82	12/31/05 Balance	910,283	-
83	06__ Additions	48,685	-
84	06__ Retirements	(3,901)	-
85	06__ Adjustments	-	-
86			
87	12/31/06 Balance	955,067	-
88	07__ Additions	45,376	-
89	07__ Retirements	-	-
90	07__ Adjustments	-	-
91			
92	12/31/07 Balance	1,000,443	-
93	08__ Additions	45,371	-
94	08__ Retirements	-	-
95	08__ Adjustments	-	-
96			
97	12/31/08 Balance	1,045,814	-
98	09__ Additions	45,517	-
99	09__ Retirements	-	-
100	09__ Adjustments	-	-
101			
102	12/31/09 Balance	1,091,331	-
103	10__ Additions	60,214	-
104	10__ Retirements	-	-
105	10__ Adjustments	(37,449)	-
106			
107	12/31/10 Adjusted Balance	\$ 1,114,096	\$ -
108			
109			<u>Not Applicable</u>
110	Supporting Schedules: A-5,A-6		
111	Recap Schedules: A-18		

Schedule of Accumulated Amortization of CIAC By Classification
Beginning and End of Year Average - Water and wastewater

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Historic [X] or Projected []

Schedule: A-14 (Combined)
Page 1 of 1
Preparer: John Q. Adams II

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

Line No.	(1) Description	(2) Prior Year	(3) Test Year	(4) Average
1	WATER			
2				
3	Plant Capacity Fees	\$ 1,091,331	\$ 1,114,096	\$ 1,102,714
4				
5	Line/Main Extension Fees	-	-	-
6				
7	Meter Installation Fees	-	-	-
8				
9	Contributed Lines	-	-	-
10				
11	Other (Describe)	-	-	-
12				
13				
14				
15	Total	\$ 1,091,331	\$ 1,114,096	\$ 1,102,714
16				
17				
18	WASTEWATER			
19				
20	Plant Capacity Fees	-	-	-
21				
22	Line/Main Extension Fees	-	<u>Not Applicable</u>	-
23				
24	Contributed Lines	-	-	-
25				
26	Other (Describe)	-	-	-
27				
28				
29				
30	Total	-	-	-
31				
32				
33	Recap Schedules: A-1,A-2,A-13			

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-16 (Combined)
Page 1 of 2
Preparer: John Q. Adams II

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/31/90 Balance per last rate order	\$ 110,947	\$ -
2			
3	90__ Additions 6/1 - 12/31	1,858	-
4	90__ Retirements 6/1 - 12/31	-	-
5	90__ Adjustments 6/1 - 12/31	-	-
6			
7	12/31/90 Balance	112,805	-
8	91__ Additions	100	-
9	91__ Retirements	-	-
10	91__ Adjustments	(11,309)	-
11			
12	12/31/91 Balance	101,596	-
13	92__ Additions	24,000	-
14	92__ Retirements	-	-
15	92__ Adjustments	(9,981)	-
16			
17	12/31/92 Balance	115,615	-
18	93__ Additions	6,235	-
19	93__ Retirements	-	-
20	93__ Adjustments	(12,845)	-
21			
22	12/31/93 Balance	109,005	-
23	94__ Additions	722	-
24	94__ Retirements	-	-
25	94__ Adjustments	(12,399)	-
26			
27	12/31/94 Balance	97,328	-
28	95__ Additions	-	-
29	95__ Retirements	-	-
30	95__ Adjustments	(8,399)	-
31			
32	12/31/95 Balance	88,929	-
33	96__ Additions	-	-
34	96__ Retirements	-	-
35	96__ Adjustments	(12,131)	-
36			
37	12/31/96 Balance	76,798	-
38	97__ Additions	9,039	-
39	97__ Retirements	-	-
40	97__ Adjustments	(5,171)	-
41			
42	12/31/97 Balance	80,666	-
43	98__ Additions	-	-
44	98__ Retirements	-	-
45	98__ Adjustments	(8,414)	-
46			
47	12/31/98 Balance	72,252	-
48	99__ Additions	-	-
49	99__ Retirements	-	-
50	99__ Adjustments	(5,497)	-
51			

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010

Schedule: A-16 (Combined)
Page 2 of 2
Preparer: John Q. Adams II

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
52	12/31/99 Balance	\$ 66,755	\$ -
53	00__ Additions	-	-
54	00__ Retirements	-	-
55	00__ Adjustments	(4,779)	-
56			
57	12/31/00 Balance	61,976	-
58	01__ Additions	-	-
59	01__ Retirements	-	-
60	01__ Adjustments	(5,829)	-
61			
62	12/31/01 Balance	56,147	-
63	02__ Additions	-	-
64	02__ Retirements	-	-
65	02__ Adjustments	(2,282)	-
66			
67	12/31/02 Balance	53,865	-
68	03__ Additions	-	-
69	03__ Retirements	-	-
70	03__ Adjustments	(5,078)	-
71			
72	12/31/03 Balance	48,787	-
73	04__ Additions	13,364	-
74	04__ Retirements	-	-
75	04__ Adjustments	(5,908)	-
76			
77	12/31/04 Balance	56,243	-
78	05__ Additions	65,520	-
79	05__ Retirements	-	-
80	05__ Adjustments	(6,120)	-
81			
82	12/31/05 Balance	115,643	-
83	06__ Additions	21,672	-
84	06__ Retirements	-	-
85	06__ Adjustments	(49,791)	-
86			
87	12/31/06 Balance	87,524	-
88	07__ Additions	-	-
89	07__ Retirements	-	-
90	07__ Adjustments	(722)	-
91			
92	12/31/07 Balance	86,802	-
93	08__ Additions	-	-
94	08__ Retirements	-	-
95	08__ Adjustments	(1,084)	-
96			
97	12/31/08 Balance	85,718	-
98	09__ Additions	-	-
99	09__ Retirements	-	-
100	09__ Adjustments	-	-
101			
102	12/31/09 Balance	85,718	-
103	10__ Additions	-	-
104	10__ Retirements	-	-
105	10__ Adjustments	(361)	-
106			
107	12/31/10 Adjusted Balance	\$ 85,357	\$ -
108			
109			<u>Not Applicable</u>
110	Supporting Schedules: A-5,A-6		
111	Recap Schedules: A-18		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: A-17 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II
 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.

		Water	Wastewater
1	Total O & M Expense per B-5, B-6	\$ 847,702	\$ -
2	Adjustments to O & M Expense per B-1, B-2	(2,661)	-
3			
4			
5	Total Adjusted O & M Expense	845,041	-
6	Divide by 8	8	
7			
8	Equals Working Capital	\$ 105,630	\$ -
9			
10			<u>Not Applicable</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-1 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

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

Line No.	(1) Description	(2) 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	951,110 \$	(7,277) \$	943,833 \$	207,999 \$	1,151,832	B-4
2							
3	Operation & Maintenance	847,702	(2,661)	845,041	30,705	875,746	B-5
4							
5	Depreciation, net of CIAC Amort.	71,871	(7,801)	64,070	-	64,070	B-13
6							
7	Amortization	746	-	746	-	746	
8							
9	Taxes Other Than Income	90,667	(310)	90,358	8,933	99,291	B-15
10							
11	Provision for Income Taxes	-	-	-	-	-	C-1
12							
13	OPERATING EXPENSES	1,010,986	(10,772)	1,000,214	39,638	1,039,853	
14							
15	NET OPERATING INCOME	(59,876) \$	3,495 \$	(56,381) \$	168,361 \$	111,979	
16		=====	=====	=====	=====	=====	
17							
18	RATE BASE	267,468		267,468		267,468	
19		=====		=====		=====	
20							
21	RATE OF RETURN	-6.30%		-5.97%		9.72%	
22		=====		=====		=====	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-3 (Combined)
 Page 1 of 2
 Preparer: John Q. Adams II

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 Revenue Adjustments</u>		
2	Revenue Increase	198,084	
3	Adjustment due to increase in RAF	9,915	
4	Increase in revenue required by the utility to realize a 9.72% rate of return		
	Total Adjustments to Revenues	207,999	<u>Not Applicable</u>
		=====	=====
	<u>Test Year Revenue Adjustment</u>		
	<u>Lakeview Revenue Adjustment</u>		
	Current year revenue (Lakeview sold in 2010)	(7,277)	
	Total Adjustments to Revenues	(7,277)	<u>Not Applicable</u>
		=====	=====
	<u>Pro Forma Expense Adjustments</u>		
5	<u>Adjustments to O&M Expenses</u>		
6	<u>Salaries</u>		
7	Calculated annual wages		
8	(based on current operation requirements)	134,057	
9	Test year wages	(133,769)	
10		289	<u>Not Applicable</u>
		-----	-----
11	<u>Employee benefits</u>		
12	Calculated annual health insurance (based on most current invoice)	64,612	
13	Test year health insurance	(68,855)	
14		(4,243)	<u>Not Applicable</u>
		-----	-----
15	<u>Transportation</u>		
16	Annualized expense based on current number of vehicles	42,715	
17	Test year expensa	(32,683)	
18		10,032	<u>Not Applicable</u>
		-----	-----

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-3 (Combined)
 Page 2 of 2
 Preparer: John Q. Adams II

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>Adjustments to O&M Expenses - continued</u>		
	<u>Price Index Adjustments</u>		
	Adjust various O&M Expenses for Pro Forma Increases for the next twelve months using the 1.18% index per 2011 Price Index Order No. PSC-11-0115-PAA-WS		
	615 Purchased Power	845	
	618 Chemicals	243	
	620 Materials & Supplies	251	
	632 Contractual Services - Acct.	82	
	635 Contractual Services - Testing	494	
	636 Contractual Services - Other	773	
	641 Rental of Building/Real Prop.	551	
	642 Rental of Equipment	78	
	650 Transportation Expenses	346	
	656 Insurance - Vehicle	90	
	658 Insurance - Workman's Comp.	102	
	670 Bad Debt Expense	56	
	675 Miscellaneous Expenses	716	
		4,628	<u>Not Applicable</u>
2	<u>Rate Case Expense</u>		
3	Current rate case annual expense amortization (Schedule B-10)	20,000	
4	Prior rate case annual expense amortization (Schedule B-10)	-	
5		20,000	
6	Adjustment required	30,705	<u>Not Applicable</u>
	<u>Test Year Expense Adjustments</u>		
	<u>Lakeview O&M Expenses</u>		
	Current rate case annual O&M expenses (Lakeview sold in 2010)	(2,661)	
	Adjustment required	(2,661)	<u>Not Applicable</u>
	<u>Depreciation Adjustment</u>		
	Less: Non-used and useful transmission and distribution plant	(7,801)	
	Adjustment required	(7,801)	<u>Not Applicable</u>
	<u>Taxes Other Than Income</u>		
	RAF Assessment on Lakeview (Lakeview sold in 2010)	(310)	
	Adjustment Required	(310)	<u>Not Applicable</u>
	<u>Pro Forma Tax Adjustments</u>		
13	<u>Taxes Other Than Income</u>		
14	<u>Payroll taxes</u>		
15	Payroll taxes associated with adjustment to annualized salaries	19	
		19	<u>Not Applicable</u>
	<u>Regulatory Assessment Fees (RAF)</u>		
	Requested final revenue	198,084	
	RAF tax rate	4.50%	
	Adjusted test year RAF's	8,914	
	adjustment required	8,933	<u>Not Applicable</u>

Test Year Operating Revenues

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Explanation: Complete the following revenue schedule
 for the historical test year or base year.

Florida Public Service Commission

Schedule: B-4 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II
 Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water
1	460 Unmetered Water Revenue	84,366
2	461.1 Metered - Residential	817,549
3	461.2 Metered - Commercial	-
4	461.3 Metered - Industrial	-
5	461.4 Metered - Public Authorities	-
6	461.5 Metered - Multi-Family	-
7	462.1 Public Fire Protection	-
8	462.2 Private Fire Protection	-
9	464 Other Sales - Public Authorities	-
10	465 Irrigation Customers	-
11	466 Sales for Resale	-
12	467 Interdepartmental Sales	-
13		
14	TOTAL WATER SALES	901,915
15		
16	OTHER WATER REVENUES	
17	470 Forfeited Discounts	-
18	471 Misc. Service Revenues	49,195
19	472 Rents From Water Property	-
20	473 Interdepartmental Rents	-
21	474 Other Water Revenues	-
22		
23	TOTAL OTHER WATER REVENUES	49,195
24		
25	TOTAL WATER OPERATING REVENUES	951,110
26		=====
27		

WASTEWATER SALES Account No. and Description	(1) Total Wastewater
521.1 Flat Rate - Residential	-
521.2 Flat Rate - Commercial	-
521.3 Flat Rate - Industrial	-
521.4 Flat Rate - Public Authorities	-
521.5 Flat Rate - Multi-Family	-
521.6 Flat Rate - Other	Not Applicable
522.1 Measured - Residential	-
522.2 Measured - Commercial	-
522.3 Measured - Industrial	-
522.4 Measured - Public Authority	-
522.5 Measured - Multi-Family	-
523 Other Sales - Public Authorities	-
524 Revenues from Other Systems	-
525 Interdepartmental Sales	-
TOTAL WASTEWATER SALES	-
OTHER WASTEWATER REVENUES	
531 Sale of Sludge	-
532 Forfeited Discounts	-
534 Rents From Wastewater Property	-
535 Interdepartmental Rents	-
536 Other Wastewater Revenues	-
TOTAL OTHER WASTEWATER REVENUES	-
TOTAL WASTEWATER OPERATING REVENUE	-
	=====

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 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 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) January	(3) February	(4) March	(5) April	(6) May	(7) June	(8) July	(9) August	(10) September	(11) October	(12) November	(13) December	(14) Total Annual
1	601 Salaries & Wages - Employees	11,587	9,631	11,714	9,755	10,676	12,424	11,798	12,804	12,605	11,995	9,645	12,060	136,694
2	603 Salaries & Wages - Officers, Etc.	21,812	19,377	20,543	18,551	17,854	17,864	17,481	18,454	17,321	18,374	21,266	28,703	237,600
3	604 Employee Pensions & Benefits	5,891	6,670	5,918	11,494	5,569	7,226	6,923	6,443	577	10,243	5,392	5,435	77,781
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	6,403	5,325	5,106	5,983	6,451	6,453	6,546	6,134	6,179	5,782	5,998	5,264	71,624
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	77	-	-	77
7	618 Chemicals	1,730	618	1,655	1,740	1,530	1,676	2,595	2,363	1,704	2,025	1,754	1,176	20,569
8	620 Materials & Supplies	1,508	202	925	1,049	1,963	3,180	2,233	1,653	863	2,993	2,069	2,615	21,252
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-
10	632 Contractual Services - Acct.	-	-	165	5,226	200	-	-	-	-	-	-	1,373	6,964
11	633 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	2,510	3,605	3,165	3,655	3,105	3,345	3,655	3,060	4,480	3,810	3,180	4,332	41,906
	636 Contractual Services - Other	5,518	5,689	3,814	6,183	6,457	4,907	4,579	4,969	5,898	4,604	8,336	4,549	65,503
14	641 Rental of Building/Real Prop.	3,888	3,888	3,888	3,888	3,888	3,888	3,888	3,888	3,888	3,888	3,888	3,888	46,655
15	642 Rental of Equipment	490	483	525	532	483	553	586	487	866	483	606	539	6,633
16	650 Transportation Expenses	2,569	1,955	2,798	2,179	2,394	4,552	1,793	3,545	2,773	2,718	1,948	3,459	32,683
17	656 Insurance - Vehicle	764	-	-	1,447	644	644	644	810	669	669	669	669	7,627
18	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
19	658 Insurance - Workman's Comp.	-	989	(989)	1,621	796	1,683	915	915	915	915	915	-	8,673
20	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
21	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
22	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
23	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
24	670 Bad Debt Expense	838	748	160	152	(180)	465	372	668	(460)	658	903	454	4,778
25	675 Miscellaneous Expenses	4,178	5,400	3,966	7,489	3,914	4,017	4,297	3,468	3,510	13,129	3,144	4,173	60,684
26	TOTAL	\$ 69,687	\$ 64,582	\$ 63,351	\$ 80,944	\$ 65,743	\$ 72,877	\$ 68,305	\$ 69,660	\$ 61,788	\$ 82,363	\$ 69,714	\$ 78,689	\$ 847,702

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: B-7 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

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 5/31/1990	(3) Current TY 12/31/2010	(4) \$ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	\$ 173,672	\$ 237,674	\$ 64,002	% 36.85%	
2	603 Salaries & Wages - Officers, Etc.	88,720	136,620	47,900	53.99%	
3	604 Employee Pensions & Benefits	16,282	77,780	61,498	377.71%	
4	610 Purchased Water	-	-	-	0%	
5	615 Purchased Power	34,376	71,624	37,248	108.35%	
6	616 Fuel for Power Purchased	-	77	77	0%	
7	618 Chemicals	7,814	20,569	12,755	163.23%	
8	620 Materials & Supplies	35,070	21,252	(13,818)	-39.40%	
9	631 Contractual Services - Engr.	4,191	-	(4,191)	0%	
10	632 Contractual Services - Acct.	6,928	6,799	(129)	-1.86%	
11	633 Contractual Services - Legal	7,849	165	(7,684)	-97.90%	
12	634 Contractual Services - Mgmt. Fees	2,324	-	(2,324)	0%	
13	635 Contractual Services - Other	49,556	107,409	57,853	116.74%	
14	641 Rental of Building/Real Prop.	8,095	46,655	38,560	476.34%	
15	642 Rental of Equipment	2,189	6,633	4,444	203.02%	
16	650 Transportation Expenses	16,650	32,683	16,033	0%	
17	656 Insurance - Vehicle	13,317	7,530	(5,787)	-43.46%	
18	657 Insurance - General Liability	191	-	(191)	0%	
19	658 Insurance - Workman's Comp.	6,819	8,673	1,854	27.19%	
20	659 Insurance - Other	-	98	98	0%	
21	660 Advertising Expense	636	-	(636)	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	0%	
23	667 Reg. Comm. Exp. - Other	2,000	-	(2,000)	-100.00%	
24	670 Bad Debt Expense	8,744	4,777	(3,967)	-45.37%	
25	675 Miscellaneous Expenses	30,602	60,684	30,082	98.30%	
26	TOTAL	\$ 516,025	\$ 847,702	\$ 331,677	% 64.28%	
27	Total Customers	2,668	3,633	965	36.17%	
28	Consumer Price Index - U	376.50	212.51	-163.99	-43.56%	

Contractual Services

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: B-9 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

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.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1	Aqua Pure Water	Bacteria tests	41,906	Bacteria Testing
2	Universal Waters Inc.	Density tests	45,768	Density Testing
3	Adams & Company PA	Accounting	6,368	
4	Michael J. Cooper	Legal Fees	165	
5	Williams Diesel Service	Generator Repair	1,572	
6	Reeves Electric Inc	Outside Contractor services	757	
7	Ring Power Corp	Generator Repairs	2,831	
8	Universal Engineering	Density Testing	397	
9	D&D Asphalt & Paving	Road Repairs	3,300	
10	Holly Underground Inc.	Line Repair	350	
11	Lisa K. Saupp	CCR	1,800	
12	Express Network Solutions	IT	290	
13	Dewaine Christmas	General repair	7,480	
14	Terminix International	Pest control	6	
15	Gil Fernald	Lawncare	10	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: B-10 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Adams & Company PA	John Q. Adams II	\$ 150	\$ 50,000	Accounting, Prepare MFR's, Interrogatories and prefiled testimony.
2					
3					
4					
5					
6	Michael J. Cooper, P.A.	Michael Cooper	\$ 300	30,000	Pleadings, prefiled testimony, with staff, legal representation, interrogatories.
7					
8					
9					
10					
11	Total				
12					
13	Estimate Through				
14	<input checked="" type="checkbox"/> PAA				
15	<input type="checkbox"/> Commission Hearing				
16					
17	Amortization Period 4 Years				
18	Explanation if different from Section 367.0816, Florida Statutes:				
19					
20					
21					
22	Amortization of Rate Case Expense:		(A)	(B)	(C)
23			Water	Wastewater	Total
24					
25	Prior Unamortized Rate Case Expense	\$	-	\$	-
26	Current Rate Case Expense		80,000		80,000
27					
28	Total Projected Rate Case Expense	\$	80,000	\$ <u>Not Applicable</u>	\$ 80,000
29					
30	Annual Amortization	\$	20,000	\$	20,000
31					
32	Method of Allocation Between Systems:				
33	The company provides water service only; therefore, no allocation is necessary				

Analysis of Major Maintenance Projects - Water & Wastewater
 For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: B-11 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

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.

(1) Line No.	(2) Description	(3) Period	Total Cost	Frequency
1	Tank Inspections	2009	\$ 34,433	Every 5 years

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010

Schedule: B-13 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II
 Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	Organization	42	-	42	-	-
3	Franchises	-	-	-	-	-
4	Other Plant & Misc. Equipment	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	Land & Land Rights	-	-	-	-	-
7	Structures & Improvements	241	-	241	-	-
8	Collect. & Impound. Reservoirs	-	-	-	-	-
9	Lake, River & Other Intakes	-	-	-	-	-
10	Wells & Springs	4,695	-	4,695	-	-
11	Infiltration Galleries & Tunnels	-	-	-	-	-
12	Supply Mains	3,062	-	3,062	-	-
13	Power Generation Equipment	3,817	-	3,817	-	-
14	Pumping Equipment	21,977	-	21,977	-	-
15	Other Plant & Misc. Equipment	-	-	-	-	-
16	WATER TREATMENT PLANT					
17	Land & Land Rights	-	-	-	-	-
18	Structures & Improvements	-	-	-	-	-
19	Water Treatment Equipment	9,027	-	9,027	-	-
20	Other Plant & Misc. Equipment	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT					
22	Land & Land Rights	-	-	-	-	-
23	Structures & Improvements	-	-	-	-	-
24	Distr. Reservoirs & Standpipes	1,525	-	1,525	-	-
25	Transm. & Distribution Mains	24,936	(7,801)	17,135	32%	7,801
26	Services	2,973	-	2,973	-	-
27	Meters & Meter Installations	9,808	-	9,808	-	-
28	Hydrants	-	-	-	-	-
29	Other Plant & Misc. Equipment	-	-	-	-	-
30	GENERAL PLANT					
31	Land & Land Rights	-	-	-	-	-
32	Structures & Improvements	-	-	-	-	-
33	Office Furniture & Equipment	2,480	-	2,480	-	-
34	Transportation Equipment	15,397	-	15,397	-	-
35	Stores Equipment	221	-	221	-	-
36	Tools, Shop & Garage Equipment	1,311	-	1,311	-	-
37	Laboratory Equipment	-	-	-	-	-
38	Power Operated Equipment	116	-	116	-	-
39	Communication Equipment	-	-	-	-	-
40	Miscellaneous Equipment	1,034	-	1,034	-	-
41	Abandonment of Regional Plant	29,424	-	29,424	-	-
		\$ 132,085	\$ (7,801)	\$ 124,284		\$ 7,801
42	TOTAL					
	LESS: AMORTIZATION OF CIAC	(60,214)	-	(60,214)		-
	NET DEPRECIATION EXPENSE - WATER	\$ 71,871	\$ (7,801)	\$ 64,070		\$ 7,801

Taxes Other Than Income

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-VWU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-15 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II
 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
WATER						
1	Test Year Per Books	\$ 42,800	\$ 29,559	\$ 18,307	\$ -	\$ 90,666
Adjustments to Test Year (Explain)						
2	Payroll taxes on annualized payroll	-	19	-	-	19
3						
4						
5						
6	Total Test Year Adjustments	-	19	-	-	19
7	Adjusted Test Year	42,800	29,578	18,307	-	90,685
8	RAFs Assoc. with Revenue Increase					
9	Total Balance	\$ 42,800	\$ 29,578	\$ 18,307	\$ -	\$ 90,685
WASTEWATER						
10	Test Year Per Books					
Adjustments to Test Year (Explain)						
11				<u>Not Applicable</u>		
12						
13						
14						
15	Total Test Year Adjustments					
16	Adjusted Test Year					
17	RAFs Assoc. with Revenue Increase					
18	Total Balance					

Schedule of Customer Deposits

Florida Public Service Commissior

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility or Parent
 Historic or Projected

Schedule: D-7 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	12/31/2010	45,345	29,790	(29,715)	45,420

Rate Schedule

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-1 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
1	Residential		
2	5/8" x 3/4"		10.00
3	1"		24.00
4	1-1/4"		36.00
5	1-1/2"		50.00
6	2"		76.00
7	3"		152.16
8	4"		237.37
9	6"		474.78
10	Gallorage charge per 1,000 MG		2.40
11			
12	General Service		
13	5/8" x 3/4"		10.00
14	1"		24.00
15	1-1/4"		36.00
16	1-1/2"		50.00
17	2"		76.00
18	3"		152.16
19	4"		237.37
20	6"		474.78
21	Gallorage charge per 1,000 MG		2.40
22			
23			
24	Multi Family Residence		
25	5/8" x 3/4"		10.00
26	1"		24.00
27	1-1/4"		36.00
28	1-1/2"		50.00
29	2"		76.00
30	3"		152.16
31	4"		237.37
32	6"		474.78
33	Gallorage charge per 1,000 MG		2.40
34			
38			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-2 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"	43,788		\$ -	-	10.00	437,880
Gallonage charge per 1,000 MG		213,232		-	2.40	511,756
1" Etc.	24			-	24.00	576
Gallonage charge per 1,000 MG		204		-	2.40	489
1-1/4"	60			-	36.00	2,160
Gallonage charge per 1,000 MG		423		-	2.40	1,015
1-1/2"	24			-	50.00	1,200
Gallonage charge per 1,000 MG		118		-	2.40	283
2"	60			-	76.00	4,560
Gallonage charge per 1,000 MG		432		-	2.40	1,036
3"				-	152.16	-
Gallonage charge per 1,000 MG				-	2.40	-
4"				-	237.37	-
Gallonage charge per 1,000 MG				-	2.40	-
6"				-	474.78	-
Gallonage charge per 1,000 MG				-	2.40	-
Total Residential	43,956	214,408		-		960,955
Average Bill			\$	0		22
General Service						
5/8" x 3/4"	680			-	10.00	6,800
M Gallons		5,537		-	2.40	13,289
1" Etc.	48			-	24.00	1,152
M Gallons Etc.		742		-	2.40	1,781
1-1/4"				-	36.00	-
Gallonage charge per 1,000 MG				-	2.40	-
1-1/2"	12			-	50.00	600
M Gallons		22		-	2.40	52
2"	24			-	76.00	1,824
M Gallons		1,526		-	2.40	3,663
3"				-	152.16	-
M Gallons				-	2.40	-
4"				-	237.37	-
M Gallons				-	2.40	-
6"				-	474.78	-
M Gallons				-	2.40	-
Total Gen. Serv.	744	7,827		-		28,961
Average Bill			\$	-		39
Multi Family Residence						
5/8" x 3/4"	108			-	10.00	1,080
M Gallons		8,471		-	2.40	20,331
1" Etc.	12			-	24.00	288
M Gallons Etc.		250		-	2.40	600
1-1/4"	612			-	36.00	22,032
M Gallons		7,990		-	2.40	19,176
1-1/2"	132			-	50.00	6,600
M Gallons		6,650		-	2.40	15,961
2"	12			-	76.00	912
M Gallons		897		-	2.40	2,154
3"				-	152.16	-
M Gallons				-	2.40	-
4"				-	237.37	-
M Gallons				-	2.40	-
6"				-	474.78	-
M Gallons				-	2.40	-
Total Multi Family Serv.	876	24,259		-		89,133
Totals			\$	-		1,079,049
List Other Classes						
As Above						
Totals						
Unbilled Revenues						
Other Revenue						71,122
Misc. Serv. Charges						
Total Revenue						1,150,171
Booked Revenue						1,151,832
Difference (Explain)						(1,661)

Note: Proposed rates include all of Marion County please see combined B-1 report for book income support.

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-3 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

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

Water

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	January	3,474	60	86	-	-	3,620
2	February	3,507	57	86	-	-	3,650
3	March	3,546	62	86	-	-	3,694
4	April	3,524	63	87	-	-	3,674
5	May	3,520	63	87	-	-	3,670
6	June	3,504	63	87	-	-	3,654
7	July	3,493	62	86	-	-	3,641
8	August	3,494	62	87	-	-	3,643
9	September	3,436	63	88	-	-	3,587
10	October	3,439	63	89	-	-	3,591
11	November	3,449	62	88	-	-	3,599
12	December	3,430	63	88	-	-	3,581
13							
14	Total	41,816	743	1,045			43,604
15							

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Utility [] or Parent []
 Historic [X] or Projected []

Schedule: E-5 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

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 Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 240	\$ 11,310	\$ 15,450	\$ 1,700	\$ 20,107	48,807

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

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Water [X] or Wastewater []
Historic [X] or Projected []

Schedule F-1 (Combined)
Page 1 of 1
Preparer: John Q. Adams II

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 wastewater 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%, Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan	26,224,580	-	20,237,260	-	5,987,320	22.83%
Feb	24,064,340	-	19,433,861	-	4,630,479	19.24%
Mar	21,949,980	-	17,085,887	-	4,864,093	22.16%
Apr	27,261,010	-	23,036,428	-	4,224,582	15.50%
May	29,438,450	-	24,612,336	-	4,826,114	16.39%
Jun	31,197,320	-	26,843,179	-	4,354,141	13.96%
Jul	29,000,290	-	23,826,244	-	5,174,046	17.84%
Aug	29,816,015	-	25,405,824	-	4,410,191	14.79%
Sep	27,838,430	-	22,765,216	-	5,073,214	18.22%
Oct	26,531,140	-	23,696,710	-	2,834,430	10.68%
Nov	28,476,690	-	22,548,570	-	5,928,120	20.82%
Dec	27,749,600	-	20,429,452	-	7,320,148	26.38%
Total	329,547,845	-	269,920,967	-	59,626,878	18.09%

Explanation:

Due to broken main lines and flushing. Ocklawaha and Oakhaven account for most of this due to sulfur wells which require more flushing.

Sandy acres has a lot of flushing due to dead end lines. In addition there has been a large amount of sand buildup in wells which also contributed to more flushing.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
Docket No.: 100048-WU
Test Year Ended: December 31, 2010
Water [X] or Wastewater []

Schedule F-5 (Combined)
Page 1 of 1
Preparer: John Q. Adams II

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).

Water Treatment Plant

System	(A)	(B)	
	Peak Demand	Firm Reliable Capacity	
Ashley Heights	162,225	8,146	
Belleview Oaks	86,625	14,820	
Burks, Ocala Garden	77,175	2,000	
Country Walk	176,400	17,827	
Eleven Oaks	135,450	11,545	
SunRay	283,300	106,907	
Hilltop	147,263	28,343	
Lakeview Hills	74,813	6,351	
Little Lake Weir	96,075	40,215	
Oak Haven	136,238	27,118	
Oakhurst	170,100	17,575	
Emil Marr	43,700	12,000	
Clark/Hodges	129,938	9,171	
Four Oaks	155,138	31,936	Percent Used & Useful = (A/B)
Ocala Heights, Reynolds, Silverwood	111,038	43,491	
Ocklawaha, Sanctuary	125,213	59,330	A = Peak demand = 787.5 Gallons
Sunlight Acres	131,513	11,092	X ERC (per Rule 25-30.4325)
Sun Resorts	148,050	2,718	B = Firm Reliable Capacity = Gallons per day
Whispering Sands	92,925	27,605	(16 hour day) (per Rule 25-30.4325)
Winding Waters	137,813	34,674	
Sandy Acres	128,363	57,551	
Quail Run	50,022	14,822	
Ponderosa Pines	151,988	26,899	
Total	\$ 2,951,360	\$ 612,135	100% Used and Useful

Each system is served by a single well therefore it is considered 100% used & useful according to rule 25-30.4325(4)

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

Used and Useful Calculations
 Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WU
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []

Schedule F-7 (Combined)
 Page 1 of 1
 Preparer: John Q. Adams II

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.

System	Total Lots with Lines	Occupied Lots with Lines	Percentage Used & Useful
Ashley Heights	50	50	100%
Belleview Oaks	95	88	93%
Burks/Ocala Garden	29	25	86%
Country Walk	77	68	88%
Eleven Oaks	44	40	91%
Emil Marr	87	81	93%
SunRay	97	92	95%
Sugar Plum	67	64	96%
Stonehill	95	90	95%
Baldwin Heights	11	8	73%
Carol Estates	239	236	99%
Pearl Britain	31	32	103%
Boulder Hill	32	30	94%
Jason's Landing	51	48	94%
Florida Heights	118	110	93%
Floyd Clard/Hodges	48	50	104%
Northwoods	28	24	86%
Foreoaks	58	51	88%
Coventry	168	158	94%
Ballard Acres	23	23	100%
Hilltop	64	61	95%
Hilltop Phase II	37	29	78%
Hilltop Phase III	159	106	67%
Lakeview Hills	81	65	80%
Little Lake Weir	787	436	55%
Oakhaven	81	82	101%
Oakhurst	113	115	102%
Ocala Heights	168	106	63%
Reynolds	91	87	96%
Silverwood Villas	84	83	99%
Spanish Palms	129	45	35%
Country Aire	25	21	84%
Lexington Estates	72	15	21%
Ocklawaha	529	346	65%
Sanctuary	24	18	75%
Sunlight Acres	84	80	95%
Sun Resorts	33	32	97%
Whispering Sands	128	128	100%
Winding Waters	191	191	100%
Lake Forrest	8	5	63%
Lake Bryant Ridge	33	21	64%
Sandy Acres	295	273	93%
Quail Run	59	55	93%
Ponderossa Pines	198	198	100%
Total	4,921	3,966	81%

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