

JOHN Q. ADAMS II
Certified Public Accountant

AUSTIN K. VEALEY
Certified Public Accountant

VANESSA L. KING
Enrolled Agent

September 28, 2011

VIA FEDERAL EXPRESS

Ms. Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RECEIVED-FPSC
11 SEP 30 PM 2:49
COMMISSION
CLERK

Re: Docket No. 100048-WU
Sunshine Utilities of Central Florida, Inc.
10230 E. Highway 25
Bellevue, FL 34420
Application for an Increase in Water Rates in
Marion County, FL

Dear Ms. Cole:

Enclosed are the following items requested in the August 30, 2011 deficiency letter.

1. Unified Rate Structure Systems Corrections.
2. Quail Run System Corrections.
3. Sandy Acres System Corrections.
4. Ponderosa Pines System Corrections.
5. Marion - Other Systems Corrections.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Sincerely,



John Q. Adams II
Certified Public Accountant

DOCUMENT NUMBER - DATE
07107 SEP 30 =
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JQA/akv
Enclosures

11 SEP 30 AM 9:57

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STATE OF FLORIDA



MARSHALL WILLIS, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

August 30, 2011

Mr. John Q. Adams II, CPA
Adams & Company, P.A.
910 SW 1st Avenue, Suite 201
Ocala, Florida 34471

Re: Docket No. 100048-WU - Application for increase in water rates in Marion County by Sunshine Utilities of Central Florida, Inc.

Dear Mr. Adams:

We have reviewed the revised minimum filing requirements (MFRs) submitted on July 11, 2011, on behalf of Sunshine Utilities of Central Florida, Inc. (Sunshine or Utility). After reviewing this information, we find the MFRs to be deficient. The specific deficiencies are identified below:

① Unified Rate Structure Systems (Combined Reports)

- (A) 1. The non-used and useful plant amount in column 4 on schedule A-1 (revised) is incorrect. This amount should be the sum of the non-used and useful plant amounts in columns 2 and 3 on schedule A-1 (revised).
- (B) 2. The rate base amounts in columns 2, 4, and 6 on schedule B-1 (revised) do not tie to the rate base amounts on schedule A-1 (revised).

Rule 25-30.110(2), Florida Administrative Code (F.A.C.), requires that a utility shall furnish the Commission with any information concerning the utility's facilities or operation that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's Annual Report to the Commission. The following are deficiencies pursuant to this rule.

- ✓ 3. The number of equivalent residential connections (ERCs) on Schedule E-2 does not match the Annual Report.
- (C) 4. The revenues on Schedule E-2 do not match the Annual Report. *SEE Marion County other SANDY ACES ONLY METERED SYSTEMS now Match Annual Report*

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PSC Website: <http://www.floridapsc.com>

Internet E-mail: contact@psc.state.fl.us

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) (Revised 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) 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	-	(73,928)	(73,928)	-	(73,928)	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	\$ (13,520)	\$ 304,347	\$ -	\$ 304,347	
24		=====	=====	=====	=====	=====	

① (A)

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) (Revised 2)
 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 \$	199,850 \$	1,143,683	B-4
2							
3	Operation & Maintenance	847,702	(2,661)	845,041	9,769	854,810	B-5
4	Depreciation, net of CIAC Amort.	71,871	(7,801)	64,070	-	64,070	B-13
5	Amortization	-	-	-	12,500	12,500	
6							
7	Taxes Other Than Income	90,667	(310)	90,357	8,993	99,350	B-15
8	Provision for Income Taxes	-	-	-	-	-	C-1
9							
10	OPERATING EXPENSES	1,010,240	(10,772)	999,467	31,263	1,030,730	
11							
12	NET OPERATING INCOME	(59,130) \$	3,495 \$	(55,634) \$	168,587 \$	112,953	
13							
14	RATE BASE	317,866		304,347		304,347	
15							
16	RATE OF RETURN	-6.22%		-5.89%		9.88%	
17							
18							
19							
20							
21							
22							

(1) (B)

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) (Revised 2)
 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	Flat Rate Systems Number Bills	Flat Rate Systems Gallons Sold Assumption	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential								
5/8" x 3/4"	39,072			316,352	3,207		9.80	414,334
Gallage charge per 1,000 MG		213,945	Various	426,824		23,657	2.32	551,239
1" Etc.	26		Various	541			24.00	624
Gallage charge per 1,000 MG		207	Various	423			2.32	481
1-1/4"	56		Various	1,749			33.00	1,848
Gallage charge per 1,000 MG		345	Various	705			2.32	801
1-1/2"	13		Various	541			45.00	585
Gallage charge per 1,000 MG		46	Various	94			2.32	107
2"	50		Various	3,332			71.00	3,550
Gallage charge per 1,000 MG		357	Various	729			2.32	829
3"				-			150.00	-
Gallage charge per 1,000 MG				-			2.32	-
4"	11			2,290			225.00	2,475
Gallage charge per 1,000 MG		31		63			2.32	71
6"				-			470.00	-
Gallage charge per 1,000 MG				-			2.32	-
Total Residential	39,228	214,932		753,643	3,207	23,657		976,944
Average Bill								25
General Service								
5/8" x 3/4"	637			5,181			9.80	6,243
M Gallons		5,333		10,812			2.32	12,374
1" Etc.	54			1,124			24.00	1,296
M Gallons Etc.		777		1,586			2.32	1,803
1-1/4"	8			250			33.00	264
Gallage charge per 1,000 MG		162		331			2.32	377
1-1/2"	13			541			45.00	585
M Gallons		27		56			2.32	64
2"	23			1,532			71.00	1,633
M Gallons		1,510		3,080			2.32	3,502
3"				-			150.00	-
M Gallons				-			2.32	-
4"				-			225.00	-
M Gallons				-			2.32	-
6"				-			470.00	-
M Gallons				-			2.32	-
Total Gen. Serv.	735	7,810		24,494				28,140
Average Bill				33				36
Multi Family Residence								
5/8" x 3/4"	80			667			9.80	784
M Gallons		8,029		16,379			2.32	18,628
1" Etc.	12			250			24.00	288
M Gallons Etc.		250		510			2.32	580
1-1/4"	570			17,801			33.00	18,810
M Gallons		8,174		16,676			2.32	18,965
1-1/2"	121			5,040			45.00	5,445
M Gallons		2,729		5,567			2.32	6,331
2"	5			333			71.00	355
M Gallons		407		831			2.32	945
3"	11			1,468			150.00	1,650
M Gallons		541		1,104			2.32	1,255
4"	11			2,290			225.00	2,475
M Gallons		4,122		8,409			2.32	9,563
6"				-			470.00	-
M Gallons				-			2.32	-
Total Multi Family Serv.	810	24,253		77,326				86,074
List Other Classes								106
Flat Rate	3,207			43,557				
Totals	3,207			899,019				1,091,158
Unbilled Revenues								
Other Revenue								
Misc. Serv. Charges				49,195				49,195
Total Revenue				948,214				1,140,353
Booked Revenue				951,110				1,143,683
Difference (Explain)				(2,896)				(3,330)

Variance less than 1/2 of a % from booked revenue combined. Amount of discrepancy undeterminable due to the utility's accounting records not able to accurately separate the Marion County Systems by each rate case. In total numbers are correct and total difference between book revenue and reconciliation is very minute. It is anticipated with the approval of the rate increase and a unified rate structure that a new system will be purchase to alleviate these inconsistencies.

(DCC)

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) (Revised)
 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	58	86	-	-	3,651
3	March	3,546	63	86	-	-	3,695
4	April	3,524	64	84	-	-	3,672
5	May	3,520	64	82	-	-	3,666
6	June	3,504	63	82	-	-	3,649
7	July	3,493	62	81	-	-	3,636
8	August	3,494	62	82	-	-	3,638
9	September	3,536	63	83	-	-	3,682
10	October	3,539	63	84	-	-	3,686
11	November	3,549	62	83	-	-	3,694
12	December	3,545	63	83	-	-	3,691
13							
14	Total	42,231	747	1,002			43,980
15							

(1) (D)

Rule 25-30.437, F.A.C., requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93), entitled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements."

(C) 5. On Schedule E-2, the Utility is required to provide a calculation of revenues at present and proposed rates using the billing analysis (Schedule E-14).

(C) 6. The number of gallons sold Schedule E-2 does not match the number of gallons sold contained on Schedule F-1 (revised).

✓ 7. The number of billing determinants presented on Schedule E-2 do not match the number of billing determinants on Schedule E-14 because each Schedule E-14 was presented in consolidated (combined customer classes, meter sizes and consumption) format, rather than by individual customer class and meter size (please see above reference to Rule 25-30.437, F.A.C., regarding Commission Form PSC/ECR 19).

SEE
MARION city
OTHER

SANDY ACRES
SECTIONS

✓ 8. A separate Schedule E-14 is required for each customer class and meter size (please see above reference to Rule 25-30.437, F.A.C., regarding Commission Form PSC/ECR 19). In addition, each page of Schedule E-14 that was filed has incorrectly calculated information regarding the following: 1) the gallons consumed column; 2) the cumulative gallons column; 3) the consolidated factor column; and 4) the percentage of total column.

(D) E-3 Combined Revised

(2) Quail Run System

(A) 1. The rate base amounts in columns 4 and 6 on schedule B-1 (revised) do not tie to the rate base amounts on schedule A-1 (revised).

Rule 25-30.110(2), F.A.C., requires that a utility shall furnish the Commission with any information concerning the utility's facilities or operation that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's Annual Report to the Commission. The following are deficiencies pursuant to this rule.

✓ 2. The number of ERCs on Schedule E-2 does not match the Annual Report.
REVISED ANNUAL REPORT W-13 - AS DISCUSSED PREVIOUSLY ON PHONE
SENT TO JARED DEASON AS REQUESTED

✓ 3. The gallons of water sold on Schedule E-2 does not match the Annual Report.
REVISED ANNUAL REPORT W-11
SENT TO JARED DEASON

(C) 4. The revenues on Schedule E-2 do not match the Annual Report.

Rule 25-30.437, F.A.C., requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93), entitled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements."

No E-14

✓ 5. On Schedule E-2, the Utility is required to provide a calculation of revenues at present and proposed rates using the billing analysis (Schedule E-14).

NO METERS
? ANNOT SHOW
CONSUMPTION
LEVELS

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 (Revised 2) (Quail Run)
 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	\$ 14,892	\$ -	\$ 14,892	\$ 17,260	32,152	B-4
2							
3	Operation & Maintenance	22,293	-	22,293	229	22,522	B-5
4	Depreciation, net of CIAC Amort.	1,134	(18)	1,115		1,115	B-13
5	Amortization		-	-	3,125	3,125	
6							
7	Taxes Other Than Income	1,949	-	1,949	777	2,726	B-15
8	Provision for Income Taxes	-	-	-		-	C-1
9							
10	OPERATING EXPENSES	25,376	(18)	25,357	4,131	29,488	
11							
12	NET OPERATING INCOME	\$ (10,484)	\$ 18	\$ (10,465)	\$ 13,129	2,664	
13							
14	RATE BASE	(2,209)		13,411		13,411	
15							
16	RATE OF RETURN	-70.40%		-70.28%		8.28%	
17							
18							
19							
20							
21							
22							

2(A)

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 (Revised 2)
 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"	1,082			9.80	\$	10,604
Gallonge charge per 1,000 MG		8,931		2.32		20,720
1" Etc.				24.00		-
Gallonge charge per 1,000 MG				2.32		-
1-1/4"				33.00		-
Gallonge charge per 1,000 MG				2.32		-
1-1/2"				45.00		-
Gallonge charge per 1,000 MG				2.32		-
2"				71.00		-
Gallonge charge per 1,000 MG				2.32		-
3"				150.00		-
Gallonge charge per 1,000 MG				2.32		-
4"				225.00		-
Gallonge charge per 1,000 MG				2.32		-
6"				470.00		-
Gallonge charge per 1,000 MG				2.32		-
Total Residential	1,082	8,931		-		31,324
Average Bill				\$ -		\$ -
General Service						
5/8" x 3/4"				9.80	\$	-
Gallonge charge per 1,000 MG				2.32		-
1" Etc.				24.00		-
Gallonge charge per 1,000 MG				2.32		-
1-1/4"				33.00		-
Gallonge charge per 1,000 MG				2.32		-
1-1/2"				45.00		-
Gallonge charge per 1,000 MG				2.32		-
2"				71.00		-
Gallonge charge per 1,000 MG				2.32		-
3"				150.00		-
Gallonge charge per 1,000 MG				2.32		-
4"				225.00		-
Gallonge charge per 1,000 MG				2.32		-
6"				470.00		-
Gallonge charge per 1,000 MG				2.32		-
Total Gen. Serv.	0	-		-		-
Average Bill				\$ -		\$ -
Multi Family Residence						
5/8" x 3/4"				9.80		-
Gallonge charge per 1,000 MG				2.32		-
1" Etc.				24.00		-
Gallonge charge per 1,000 MG				2.32		-
1-1/4"				33.00		-
Gallonge charge per 1,000 MG				2.32		-
1-1/2"				45.00		-
Gallonge charge per 1,000 MG				2.32		-
2"				71.00		-
Gallonge charge per 1,000 MG				2.32		-
3"				150.00		-
Gallonge charge per 1,000 MG				2.32		-
4"				225.00		-
Gallonge charge per 1,000 MG				2.32		-
6"				470.00		-
Gallonge charge per 1,000 MG				2.32		-
Total Multi Family Residence				-		-
Average Bill				\$ -		\$ -
List Other Classes						
As Above						
Flat Rate	1,082		9.50	10,279		
Totals	1,082			10,279		31,324
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				1,276		1,276
Total Revenue				11,555		32,600
Booked Revenue				14,892		32,152
Difference (Explain)				(3,337)		448

Note: Proposed rates are based on the new leverage formula for the ROR. In addition the proposed rates are indicative of all four rate cases being combined into one rate case. If this does not happen then a revised E-2 will need to be provided to adjust each rate case to its ROR.

(2) (B)

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 (Revised 2)
 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"	1,082				9.80 \$	10,604
Gallage charge per 1,000 MG		8,931			2.32	20,720
1" Etc.				24.00		-
Gallage charge per 1,000 MG				2.32		-
1-1/4"				33.00		-
Gallage charge per 1,000 MG				2.32		-
1-1/2"				45.00		-
Gallage charge per 1,000 MG				2.32		-
2"				71.00		-
Gallage charge per 1,000 MG				2.32		-
3"				150.00		-
Gallage charge per 1,000 MG				2.32		-
4"				225.00		-
Gallage charge per 1,000 MG				2.32		-
6"				470.00		-
Gallage charge per 1,000 MG				2.32		-
Total Residential	1,082	8,931		-		31,324
Average Bill				\$ -		\$ -
General Service						
5/8" x 3/4"					9.80 \$	-
Gallage charge per 1,000 MG					2.32	-
1" Etc.				24.00		-
Gallage charge per 1,000 MG				2.32		-
1-1/4"				33.00		-
Gallage charge per 1,000 MG				2.32		-
1-1/2"				45.00		-
Gallage charge per 1,000 MG				2.32		-
2"				71.00		-
Gallage charge per 1,000 MG				2.32		-
3"				150.00		-
Gallage charge per 1,000 MG				2.32		-
4"				225.00		-
Gallage charge per 1,000 MG				2.32		-
6"				470.00		-
Gallage charge per 1,000 MG				2.32		-
Total Gen. Serv.	0	-		-		-
Average Bill				\$ -		\$ -
Multi Family Residence						
5/8" x 3/4"					9.80	-
Gallage charge per 1,000 MG					2.32	-
1" Etc.				24.00		-
Gallage charge per 1,000 MG				2.32		-
1-1/4"				33.00		-
Gallage charge per 1,000 MG				2.32		-
1-1/2"				45.00		-
Gallage charge per 1,000 MG				2.32		-
2"				71.00		-
Gallage charge per 1,000 MG				2.32		-
3"				150.00		-
Gallage charge per 1,000 MG				2.32		-
4"				225.00		-
Gallage charge per 1,000 MG				2.32		-
6"				470.00		-
Gallage charge per 1,000 MG				2.32		-
Total Multi Family Residence				-		-
Average Bill				\$ -		\$ -
List Other Classes						
As Above						
Flat Rate	1,082		9.50	10,279		
Totals	1,082			10,279		31,324
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				1,276		1,276
Total Revenue				11,555		32,600
Booked Revenue				14,892		32,152
Difference (Explain)				(3,337)		448

Variance less than 1/2 of a % from booked revenue combined. Amount of discrepancy undeterminable due to the utility's accounting records not able to accurately separate Marion County Systems by each rate case. In total numbers are correct and total difference between book revenue and reconciliation is very minute. It is anticipated with the approval of the rate increase and a unified rate structure that a new system will be purchase to alleviate these inconsistencies.

(2)(c)

E-14
NO METERS
FOR QUAL-
RUN

6. The number of billing determinants presented on Schedule E-2 do not match the number of billing determinants on Schedule E-14 because each Schedule E-14 was presented in consolidated (combined customer classes, meter sizes and consumption) format, rather than by individual customer class and meter size **(please see above reference to Rule 25-30.437, F.A.C., regarding Commission Form PSC/ECR 19).**

- (B) 7. The Utility is required to provide a schedule of monthly customers billed or served by class. However, the annual bills totals from Schedules E-3 do not match the corresponding number of annual bills presented on Schedules E-2.

(3) Sandy Acres System

- (A) 1. The rate base amounts in columns 4 and 6 on schedule B-1 (revised) do not tie to the rate base amounts on schedule A-1 (revised).

Rule 25-30.110(2), F.A.C., requires that a utility shall furnish the Commission with any information concerning the utility's facilities or operation that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's Annual Report to the Commission. The following are deficiencies pursuant to this rule.

- (E)✓ 2. The number of ERCs on Schedule E-2 does not match the Annual Report.

- (D) 3. <sup>REVISED ANNUAL REPORT W/3
SENT TO JARED DEASON</sup> The revenues on Schedule E-2 do not match the Annual Report.

Rule 25-30.437, F.A.C., requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93), entitled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements."

- (B) 4. On Schedule E-2, the Utility is required to provide a calculation of revenues at present and proposed rates using the billing analysis (Schedule E-14).

- (B) 5. The number of billing determinants presented on Schedule E-2 do not match the number of billing determinants on Schedule E-14 because each Schedule E-14 was presented in consolidated (combined customer classes, meter sizes and consumption) format, rather than by individual customer class and meter size **(please see above reference to Rule 25-30.437, F.A.C., regarding Commission Form PSC/ECR 19).**

- (C) 6. The Utility is required to provide a schedule of monthly customers billed or served by class. However, the annual bills totals from Schedules E-3 do not match the corresponding number of annual bills presented on Schedules E-2.

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 (Revised 2) (Sandy Acres)
 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	\$ 42,165	- \$	42,165 \$	19,080 \$	61,245	B-4
2							
3	Operation & Maintenance	42,606	-	42,606	454	43,059	B-5
4	Depreciation, net of CIAC Amort.	2,684	(57)	2,627	-	2,627	B-13
5	Amortization		-	-	3,125	3,125	
6							
7	Taxes Other Than Income	4,577	-	4,577	859	5,436	B-15
8							
9	Provision for Income Taxes	-	-	-	-	-	C-1
10							
11	OPERATING EXPENSES	49,867	(57)	49,810	4,437	54,247	
12							
13	NET OPERATING INCOME	\$ (7,702)	57 \$	(7,645) \$	14,643 \$	6,998	
14							
15							
16							
17							
18	RATE BASE	99,675		65,048		65,048	
19							
20							
21	RATE OF RETURN	-18.27%		-18.13%		11.43%	
22							

3 (A)

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: 5/8" x 3/4"

Schedule: E-14 (Revised 2)
 Page 1 of 2
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	151	151	(68,723)	(68,723)	2,454	(68,723)	-0.41%
1000	207	358	219,320	150,597	2,247	2,397,597	14.20%
2000	244	602	486,759	637,356	2,003	4,643,356	27.50%
3000	331	933	994,066	1,631,422	1,672	6,647,422	39.37%
4000	245	1,178	984,967	2,616,389	1,427	8,324,389	49.30%
5000	240	1,418	1,194,957	3,811,346	1,187	9,746,346	57.72%
6000	199	1,617	1,191,690	5,003,036	988	10,931,036	64.73%
7000	164	1,781	1,137,668	6,140,704	824	11,908,704	70.52%
8000	155	1,936	1,238,866	7,379,570	669	12,731,570	75.40%
9000	123	2,059	1,093,494	8,473,064	546	13,387,064	79.28%
10000	106	2,165	1,057,130	9,530,194	440	13,930,194	82.50%
11000	77	2,242	837,561	10,367,755	363	14,360,755	85.05%
12000	72	2,314	863,775	11,231,530	291	14,723,530	87.19%
13000	44	2,358	573,610	11,805,140	247	15,016,140	88.93%
14000	46	2,404	638,520	12,443,660	201	15,257,660	90.36%
15000	42	2,446	633,197	13,076,857	159	15,461,857	91.57%
16000	32	2,478	510,620	13,587,477	127	15,619,477	92.50%
17000	15	2,493	255,860	13,843,337	112	15,747,337	93.26%
18000	11	2,504	199,730	14,043,067	101	15,861,067	93.93%
19000	18	2,522	340,440	14,383,507	83	15,960,507	94.52%
20000	16	2,538	321,590	14,705,097	67	16,045,097	95.02%
21000	7	2,545	147,250	14,852,347	60	16,112,347	95.42%
22000	12	2,557	264,546	15,116,893	48	16,172,893	95.78%
23000	4	2,561	91,370	15,208,263	44	16,220,263	96.06%
24000	3	2,564	72,770	15,281,033	41	16,265,033	96.32%
25000	1	2,565	24,590	15,305,623	40	16,305,623	96.56%
26000	1	2,566	25,690	15,331,313	39	16,345,313	96.80%
27000	3	2,569	81,560	15,412,873	36	16,384,873	97.03%
28000	3	2,572	84,340	15,497,213	33	16,421,213	97.25%
29000	5	2,577	145,710	15,642,923	28	16,454,923	97.45%
31000	1	2,578	31,433	15,674,356	27	16,511,356	97.78%
32000	2	2,580	63,540	15,737,896	25	16,537,896	97.94%
33000	4	2,584	131,275	15,869,171	21	16,562,171	98.08%
34000	1	2,585	34,420	15,903,591	20	16,583,591	98.21%
36000	1	2,586	35,900	15,939,491	19	16,623,491	98.45%
37000	1	2,587	37,480	15,976,971	18	16,642,971	98.56%
38000	2	2,589	76,000	16,052,971	16	16,660,971	98.67%
41000	1	2,590	41,260	16,094,231	15	16,709,231	98.95%
42000	2	2,592	84,200	16,178,431	13	16,724,431	99.04%
43000	1	2,593	43,170	16,221,601	12	16,737,601	99.12%
46000	1	2,594	46,050	16,267,651	11	16,773,651	99.33%
47000	2	2,596	93,720	16,361,371	9	16,784,371	99.40%
49000	2	2,598	98,830	16,460,201	7	16,803,201	99.51%
52000	1	2,599	52,350	16,512,551	6	16,824,551	99.64%
54000	1	2,600	53,560	16,566,111	5	16,836,111	99.70%
55000	2	2,602	109,980	16,676,091	3	16,841,091	99.73%
56000	1	2,603	56,030	16,732,121	2	16,844,121	99.75%
57000	1	2,604	57,060	16,789,181	1	16,846,181	99.76%
97000	1	2,605	96,800	16,885,981	-	16,885,981	100.00%

3 (B)

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 General
 Meter Size: 5/8" x 3/4"

Schedule: E-14 (Revised 2)
 Page 1 of 8
 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	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	16	16	(694)	(694)	20	(694)	-0.58%
1000	2	18	2,215	1,521	18	19,521	16.33%
2000	2	20	4,917	6,438	16	38,438	32.15%
3000	3	23	9,031	15,469	13	54,469	45.56%
4000	2	25	8,959	24,428	11	68,428	57.23%
5000	2	27	10,050	34,478	9	79,478	66.47%
6000	2	29	12,037	46,515	7	88,515	74.03%
7000	2	31	15,633	62,148	5	97,148	81.25%
8000	2	33	16,554	78,702	3	102,702	85.90%
9000	1	34	18,116	96,818	2	114,818	96.03%
10000	1	35	10,678	107,496	1	117,496	98.27%
11000	-	35	-	107,496	1	118,496	99.11%
12000	1	36	12,070	119,566	-	119,566	100.00%
13000	-	36	-	119,566	-	119,566	100.00%
14000	-	36	-	119,566	-	119,566	100.00%
15000	-	36	-	119,566	-	119,566	100.00%
16000	-	36	-	119,566	-	119,566	100.00%
17000	-	36	-	119,566	-	119,566	100.00%
18000	-	36	-	119,566	-	119,566	100.00%
19000	-	36	-	119,566	-	119,566	100.00%
20000	-	36	-	119,566	-	119,566	100.00%
21000	-	36	-	119,566	-	119,566	100.00%
22000	-	36	-	119,566	-	119,566	100.00%
23000	-	36	-	119,566	-	119,566	100.00%
24000	-	36	-	119,566	-	119,566	100.00%
25000	-	36	-	119,566	-	119,566	100.00%
26000	-	36	-	119,566	-	119,566	100.00%
27000	-	36	-	119,566	-	119,566	100.00%
28000	-	36	-	119,566	-	119,566	100.00%
29000	-	36	-	119,566	-	119,566	100.00%
31000	-	36	-	119,566	-	119,566	100.00%
32000	-	36	-	119,566	-	119,566	100.00%
33000	-	36	-	119,566	-	119,566	100.00%
34000	-	36	-	119,566	-	119,566	100.00%
36000	-	36	-	119,566	-	119,566	100.00%
37000	-	36	-	119,566	-	119,566	100.00%
38000	-	36	-	119,566	-	119,566	100.00%
41000	-	36	-	119,566	-	119,566	100.00%
42000	-	36	-	119,566	-	119,566	100.00%
43000	-	36	-	119,566	-	119,566	100.00%
46000	-	36	-	119,566	-	119,566	100.00%
47000	-	36	-	119,566	-	119,566	100.00%
49000	-	36	-	119,566	-	119,566	100.00%
52000	-	36	-	119,566	-	119,566	100.00%
54000	-	36	-	119,566	-	119,566	100.00%
55000	-	36	-	119,566	-	119,566	100.00%
56000	-	36	-	119,566	-	119,566	100.00%
57000	-	36	-	119,566	-	119,566	100.00%
97000	-	36	-	119,566	-	119,566	100.00%

3 (B)

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 (Revised)
 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	213	3	-	-	-	216
2	February	210	3	-	-	-	213
3	March	209	3	-	-	-	212
4	April	211	3	-	-	-	214
5	May	215	3	-	-	-	218
6	June	213	3	-	-	-	216
7	July	219	3	-	-	-	222
8	August	218	3	-	-	-	221
9	September	214	3	-	-	-	217
10	October	221	3	-	-	-	224
11	November	233	3	-	-	-	236
12	December	229	3	-	-	-	232
13							
14	Total	2,605	36				2,641
15							

3 (C)

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 or Projected

Schedule E-2 (Revised 2)
 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 (Rounded)	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"	2,605		4.69 \$	12,217	9.80	25,529
Gallage charge per 1,000 MG		16,886	1.47	24,822	2.32	39,174
1" Etc.	-	-	11.73	-	24.00	-
Gallage charge per 1,000 MG					2.32	-
1-1/4"					33.00	-
Gallage charge per 1,000 MG					2.32	-
1-1/2"					45.00	-
Gallage charge per 1,000 MG					2.32	-
2"					71.00	-
Gallage charge per 1,000 MG					2.32	-
3"					150.00	-
Gallage charge per 1,000 MG					2.32	-
4"					225.00	-
Gallage charge per 1,000 MG					2.32	-
6"					470.00	-
Gallage charge per 1,000 MG					2.32	-
Total Residential	2,605	16,886		37,039		64,703
Average Bill			\$	14	\$	25
General Service						
5/8" x 3/4"	36		4.69	169	9.80	353
Gallage charge per 1,000 MG		120	1.47	176	2.32	278
1" Etc.	-	-	11.73	-	24.00	-
Gallage charge per 1,000 MG					2.32	-
1-1/4"					33.00	-
Gallage charge per 1,000 MG					2.32	-
1-1/2"					45.00	-
Gallage charge per 1,000 MG					2.32	-
2"					71.00	-
Gallage charge per 1,000 MG					2.32	-
3"					150.00	-
Gallage charge per 1,000 MG					2.32	-
4"					225.00	-
Gallage charge per 1,000 MG					2.32	-
6"					470.00	-
Gallage charge per 1,000 MG					2.32	-
Total Gen. Serv.	36	120		345		631
Average Bill			\$	10	\$	18
Multi-Family Residence						
5/8" x 3/4"					9.80	-
Gallage charge per 1,000 MG					2.32	-
1" Etc.					24.00	-
Gallage charge per 1,000 MG					2.32	-
1-1/4"					33.00	-
Gallage charge per 1,000 MG					2.32	-
1-1/2"					45.00	-
Gallage charge per 1,000 MG					2.32	-
2"					71.00	-
Gallage charge per 1,000 MG					2.32	-
3"					150.00	-
Gallage charge per 1,000 MG					2.32	-
4"					225.00	-
Gallage charge per 1,000 MG					2.32	-
6"					470.00	-
Gallage charge per 1,000 MG					2.32	-
Total Multi-Family Residence						
Average Bill			\$		\$	
List Other Classes As Above						
Totals				37,384		65,334
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				4,320		4,320
Total Revenue				41,704		69,654
Booked Revenue				42,165		61,245
Difference (Explain)				(461)		8,409

Variance less than 1/2 of a % from booked revenue combined. Amount of discrepancy undeterminable due to the utility's accounting records not able to accurately separate Marion County Systems by each rate case. In total numbers are correct and total difference between book revenue and reconciliation is very minute. It is anticipated with the approval of the rate increase and a unified rate structure that a new system will be purchase to alleviate these inconsistencies.

(3) (5)

UTILITY NAME: Sunshine Utilities of Central Florida, Inc.

YEAR OF REPORT December 31, 2010
--

SYSTEM NAME / COUNTY : Sandy Acres / Marion County (Revised)

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	217	217
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/4"	Displacement, Compound or Turbine	3.8		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				217

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:	
(SFR gallons sold/365)/350GPD	215

(3)(E)

UTILITY NAME:

Sunshine Utilities of Central Florida, Inc.

YEAR OF REPORT
December 31, 2010

SYSTEM NAME / COUNTY :

Sandy Acres / Marion County (Revised)

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
General		1.0		
5/8"	Displacement	1.0	3	3
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/4"	Displacement, Compound or Turbine	3.8		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				3

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:	
(SFR gallons sold/365)/350GPD	215

(3)(E)

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 (Revised 2) (Supplemental)
 Page 1 of 1
 Preparer: John G. 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	# of Meters	#ERC's Assoc with Meter Size	Total ERC's
Residential				
5/8" x 3/4"	2,605	217	1.0	217
Gallonage charge per 1,000 MG	-	-	2.5	-
1" Etc	-	-	3.8	-
Gallonage charge per 1,000 MG	-	-	5.0	-
1-1/4"	-	-	8.0	-
Gallonage charge per 1,000 MG	-	-	15.0	-
1-1/2"	-	-	25.0	-
Gallonage charge per 1,000 MG	-	-	-	-
2"	-	-	-	-
Gallonage charge per 1,000 MG	-	-	-	-
3"	-	-	-	-
Gallonage charge per 1,000 MG	-	-	-	-
4"	-	-	-	-
Gallonage charge per 1,000 MG	-	-	-	-
6"	-	-	-	-
Gallonage charge per 1,000 MG	-	-	-	-
Total Residential	2,605			217
Average Bill				
General Service				
5/8" x 3/4"	36	3	1.0	3
Gallonage charge per 1,000 MG	-	-	2.5	-
1" Etc	-	-	3.8	-
Gallonage charge per 1,000 MG	-	-	5.0	-
1-1/4"	-	-	8.0	-
Gallonage charge per 1,000 MG	-	-	15.0	-
1-1/2"	-	-	25.0	-
Gallonage charge per 1,000 MG	-	-	-	-
2"	-	-	-	-
Gallonage charge per 1,000 MG	-	-	-	-
3"	-	-	-	-
Gallonage charge per 1,000 MG	-	-	-	-
4"	-	-	-	-
Gallonage charge per 1,000 MG	-	-	-	-
6"	-	-	-	-
Gallonage charge per 1,000 MG	-	-	-	-
Total Gen. Serv.	36			3
Average Bill				
Multi Family Residence				
5/8" x 3/4"				
Gallonage charge per 1,000 MG				
1" Etc				
Gallonage charge per 1,000 MG				
1-1/4"				
Gallonage charge per 1,000 MG				
1-1/2"				
Gallonage charge per 1,000 MG				
2"				
Gallonage charge per 1,000 MG				
3"				
Gallonage charge per 1,000 MG				
4"				
Gallonage charge per 1,000 MG				
6"				
Gallonage charge per 1,000 MG				
Total Multi Family Residence				
Average Bill				
List Other Classes				
As Above				
Totals				
Unbilled Revenues				
Other Revenue				
Misc. Serv. Charges				
Total Revenue				
Booked Revenue				
Difference (Explain)				

③ (E)

- (B) 7. A separate Schedule E-14 is required for each customer class and meter size (please see above reference to Rule 25-30.437, F.A.C., regarding Commission Form PSC/ECR 19). In addition, each page of Schedule E-14 that was filed has incorrectly calculated information regarding the following: 1) the gallons consumed column; 2) the cumulative gallons column; 3) the consolidated factor column; and 4) the percentage of total column.

(4) Ponderosa Pines System

Rule 25-30.110(2), F.A.C., requires that a utility shall furnish the Commission with any information concerning the utility's facilities or operation that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's Annual Report to the Commission. The following are deficiencies pursuant to this rule.

1. The number of ERCs on Schedule E-2 does not match the Annual Report.
*REVISED W-13 ON ANNUAL REPORT
SENT TO JARED DEASON*
2. The gallons of water sold on Schedule E-2 does not match the Annual Report.
REVISED W-11 ON ANNUAL REPORT

- (B) 3. The revenues on Schedule E-2 do not match the Annual Report.

Rule 25-30.437, F.A.C., requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93), entitled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements."

- (A) 4. On Schedule E-2, the Utility is required to provide a calculation of revenues at present and proposed rates using the billing analysis (~~Schedule E-14~~).

*NO METERS
CANNOT FILL OUT
E-14*

5. The number of billing determinants presented on Schedule E-2 do not match the number of billing determinants on Schedule E-14 because each Schedule E-14 was presented in consolidated (combined customer classes, meter sizes and consumption) format, rather than by individual customer class and meter size (please see above reference to Rule 25-30.437, F.A.C., regarding Commission Form PSC/ECR 19).

(5) Marion - Other

Rule 25-30.110(2), F.A.C., requires that a utility shall furnish the Commission with any information concerning the utility's facilities or operation that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's Annual Report to the Commission. The following are deficiencies pursuant to this rule.

- (E) 1. The number of ERCs on Schedule E-2 does not match the Annual Report.
REVISED W-13

- (D) 2. The gallons of water sold on Schedule E-2 does not match the Annual Report.

- (F) 3. The revenues on Schedule E-2 do not match the Annual Report.
REVISED W-11 SEE ATTACHED SUMMARY RECONCILIATION OF MARION CITY SYSTEMS AFTER REVISION

August 30, 2011

Rule 25-30.437, F.A.C., requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93), entitled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements."

- (A) 4. On Schedule E-2, the Utility is required to provide a calculation of revenues at present and proposed rates using the billing analysis (Schedule E-14).
- (A) 5. The number of billing determinants presented on Schedule E-2 do not match the number of billing determinants on Schedule E-14 because each Schedule E-14 was presented in consolidated (combined customer classes, meter sizes and consumption) format, rather than by individual customer class and meter size **(please see above reference to Rule 25-30.437, F.A.C., regarding Commission Form PSC/ECR 19)**.
- (B) 6. The Utility is required to provide a schedule of monthly customers billed or served by class. However, the annual bills totals from Schedules E-3 do not match the corresponding number of annual bills presented on Schedules E-2.
- (A) 7. A separate Schedule E-14 is required for each customer class and meter size **(please see above reference to Rule 25-30.437, F.A.C., regarding Commission Form PSC/ECR 19)**. In addition, each page of Schedule E-14 that was filed has incorrectly calculated information regarding the following: 1) the gallons consumed column; 2) the cumulative gallons column; 3) the consolidated factor column; and 4) the percentage of total column.

(C) E-3 (REVISED 2)

If any above corrections require a corresponding change to any MFR schedules, those corrected schedules must also be submitted. Staff has attempted a complete review of the Utility's filing. However, due to the deficiencies discussed in the letter to the Utility dated June 30, 2011, as well as the deficiencies noted above, a proper review of MFR Schedules will not be possible until the Utility files MFR Schedules that are not deficient. These corrections should be submitted no later than September 30, 2011.

Sincerely,

Marshall Willis
Director

MW:jd

cc: Division of Economic Regulation (Bulecza-Banks, Maurey, Fletcher, M. Brown, Daniel, Stallcup, Lingo, Thompson)
Office of the General Counsel (Jaeger)
Office of Commission Clerk

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 (Revised 2)
 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"	2,125				9.80	\$ 20,825
Gallage charge per 1,000 MG		14,726			2.32	34,165
1" Etc					24.00	-
Gallage charge per 1,000 MG					2.32	-
1-1/4"					33.00	-
Gallage charge per 1,000 MG					2.32	-
1-1/2"					45.00	-
Gallage charge per 1,000 MG					2.32	-
2"					71.00	-
Gallage charge per 1,000 MG					2.32	-
3"					150.00	-
Gallage charge per 1,000 MG					2.32	-
4"					225.00	-
Gallage charge per 1,000 MG					2.32	-
6"					470.00	-
Gallage charge per 1,000 MG					2.32	-
Total Residential	2,125	14,726		-		54,990
Average Bill			\$	-	\$	-
General Service						
5/8" x 3/4"					9.80	\$ -
Gallage charge per 1,000 MG					2.32	-
1" Etc					24.00	-
Gallage charge per 1,000 MG					2.32	-
1-1/4"					33.00	-
Gallage charge per 1,000 MG					2.32	-
1-1/2"					45.00	-
Gallage charge per 1,000 MG					2.32	-
2"					71.00	-
Gallage charge per 1,000 MG					2.32	-
3"					150.00	-
Gallage charge per 1,000 MG					2.32	-
4"					225.00	-
Gallage charge per 1,000 MG					2.32	-
6"					470.00	-
Gallage charge per 1,000 MG					2.32	-
Total Gen. Serv	0	-		-		-
Average Bill			\$	-	\$	-
Multi Family Residence						
5/8" x 3/4"					9.80	\$ -
Gallage charge per 1,000 MG					2.32	-
1" Etc					24.00	-
Gallage charge per 1,000 MG					2.32	-
1-1/4"					33.00	-
Gallage charge per 1,000 MG					2.32	-
1-1/2"					45.00	-
Gallage charge per 1,000 MG					2.32	-
2"					71.00	-
Gallage charge per 1,000 MG					2.32	-
3"					150.00	-
Gallage charge per 1,000 MG					2.32	-
4"					225.00	-
Gallage charge per 1,000 MG					2.32	-
6"					470.00	-
Gallage charge per 1,000 MG					2.32	-
Total Multi Family Residence				-		-
Average Bill			\$	-	\$	-
List Other Classes						
As Above						
Flat Rate	2,125		15.66	33,278		
Totals	2,125			33,278		54,990
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				1,972		1,972
Total Revenue				35,250		56,962
Booked Revenue				34,877		51,187
Difference (Explain)				373		5,775

Note: Proposed rates are based on the new leverage formula for the ROR. In addition the proposed rates are indicative of all four rate cases being combined into one rate case. If this does not happen then a revised E-2 will need to be provided to adjust each rate case to its ROR.

(4) (A)

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 (Revised 2)
 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"	2,125				9.80 \$	20,825
Gallage charge per 1,000 MG		14,726		2.32		34,185
1" Etc.				24.00		-
Gallage charge per 1,000 MG				2.32		-
1-1/4"				33.00		-
Gallage charge per 1,000 MG				2.32		-
1-1/2"				45.00		-
Gallage charge per 1,000 MG				71.00		-
2"				2.32		-
Gallage charge per 1,000 MG				150.00		-
3"				2.32		-
Gallage charge per 1,000 MG				225.00		-
4"				2.32		-
Gallage charge per 1,000 MG				470.00		-
6"				2.32		-
Gallage charge per 1,000 MG						-
Total Residential	2,125	14,726				54,990
Average Bill			\$	-	\$	-
General Service						
5/8" x 3/4"					9.80 \$	-
Gallage charge per 1,000 MG				2.32		-
1" Etc.				24.00		-
Gallage charge per 1,000 MG				2.32		-
1-1/4"				33.00		-
Gallage charge per 1,000 MG				2.32		-
1-1/2"				45.00		-
Gallage charge per 1,000 MG				71.00		-
2"				2.32		-
Gallage charge per 1,000 MG				150.00		-
3"				2.32		-
Gallage charge per 1,000 MG				225.00		-
4"				2.32		-
Gallage charge per 1,000 MG				470.00		-
6"				2.32		-
Gallage charge per 1,000 MG						-
Total Gen. Serv.	0	-				-
Average Bill			\$	-	\$	-
Multi Family Residence						
5/8" x 3/4"					9.80	-
Gallage charge per 1,000 MG				2.32		-
1" Etc.				24.00		-
Gallage charge per 1,000 MG				2.32		-
1-1/4"				33.00		-
Gallage charge per 1,000 MG				2.32		-
1-1/2"				45.00		-
Gallage charge per 1,000 MG				71.00		-
2"				2.32		-
Gallage charge per 1,000 MG				150.00		-
3"				2.32		-
Gallage charge per 1,000 MG				225.00		-
4"				2.32		-
Gallage charge per 1,000 MG				470.00		-
6"				2.32		-
Gallage charge per 1,000 MG						-
Total Multi Family Residence						-
Average Bill			\$	-	\$	-
List Other Classes						
As Above						
Fiat Rate	2,125		15.66	33,278		
Totals	2,125			33,278		54,990
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges						
				1,972		1,972
Total Revenue				35,250		56,962
Booked Revenue				34,877		51,187
Difference (Explain)				373		5,775

* Variance less than 1/2 of a % from booked revenue combined. Amount of discrepancy undeterminable due to the utility's accounting records not able to accurately separate the Marion County Systems by each rate case. In total numbers are correct and total difference between book revenue and reconciliation is very minute. It is anticipated with the approval of the rate increase and a unified rate structure that a new system will be purchase to alleviate these inconsistencies

(4) (B)

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 []

Schedule: E-14 (Revised 2)
 Page 1 of 1
 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.

Line	Meter Size	Residential		General		Multi - Family	
		Number of Bills	Gallons Consumed	Number of Bills	Gallons Consumed	Number of Bills	Gallons Consumed
1	5/8" x 3/4"	36,467	197,059,897	601	5,213,508	80	8,029,130
2							
3	1"	26	207,430	54	777,299	12	250,088
4							
5	1-1/4"	56	345,420	8	162,300	570	8,174,390
6							
7	1-1/2"	13	46,020	13	27,470	121	2,729,040
8							
9	2"	50	357,320	23	1,509,680	5	407,300
10							
11	3"					11	541,000
12							
13	4"	11	30,700			11	4,122,000
14							
15	Total	36,623	198,046,787	699	7,690,257	810	24,252,948
16							
17							
18							
19							
20							
21							
22							

(5) (A)

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: 5/8" x 3/4"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	3,756	3,756	(397,777)	(397,777)	32,711	(397,777)	-0.20%
1000	3,340	7,096	3,128,075	2,730,298	29,371	32,101,286	16.29%
2000	4,549	11,645	8,171,652	10,901,950	24,822	60,545,346	30.72%
3000	4,542	16,187	12,159,041	23,060,991	20,280	83,901,168	42.58%
4000	4,213	20,400	15,006,583	38,067,574	16,067	102,337,171	51.93%
5000	3,429	23,829	15,290,556	53,358,129	12,638	116,548,023	59.14%
6000	2,717	26,546	14,537,385	67,895,514	9,921	127,421,685	64.66%
7000	2,012	28,558	12,558,142	80,453,656	7,909	135,815,941	68.92%
8000	1,462	30,020	10,441,482	90,895,138	6,447	142,468,420	72.30%
9000	1,106	31,127	8,892,363	99,787,501	5,340	147,849,117	75.03%
10000	821	31,948	7,329,481	107,116,982	4,519	152,303,852	77.29%
11000	677	32,625	6,656,036	113,773,018	3,842	156,030,632	79.18%
12000	532	33,157	5,711,201	119,484,219	3,310	159,202,761	80.79%
13000	428	33,586	4,977,260	124,461,479	2,881	161,920,200	82.17%
14000	341	33,927	4,279,510	128,740,989	2,540	164,301,383	83.38%
15000	323	34,250	4,338,011	133,079,000	2,217	166,330,799	84.41%
16000	251	34,501	3,580,426	136,659,426	1,966	168,119,051	85.31%
17000	211	34,712	3,214,407	139,873,833	1,755	169,706,731	86.12%
18000	223	34,935	3,591,314	143,465,147	1,532	171,042,048	86.80%
19000	174	35,109	2,958,311	146,423,457	1,358	172,225,399	87.40%
20000	154	35,263	2,753,108	149,176,566	1,204	173,257,103	87.92%
21000	135	35,398	2,535,544	151,712,109	1,069	174,164,963	88.38%
22000	117	35,514	2,294,576	154,006,685	953	174,961,917	88.79%
23000	100	35,615	2,067,472	156,074,157	852	175,672,349	89.15%
24000	77	35,692	1,666,460	157,740,617	775	176,331,787	89.48%
25000	81	35,774	1,815,348	159,555,966	693	176,889,554	89.76%
26000	72	35,845	1,669,278	161,225,244	622	177,387,320	90.02%
27000	48	35,893	1,156,438	162,381,682	574	177,874,323	90.26%
28000	65	35,958	1,630,424	164,012,105	509	178,257,685	90.46%
29000	42	36,000	1,094,752	165,106,858	467	178,640,923	90.65%
30000	29	36,029	772,637	165,879,495	438	179,019,550	90.85%
31000	33	36,062	905,135	166,784,630	405	179,354,709	91.02%
32000	28	36,089	796,756	167,581,386	378	179,669,472	91.18%
33000	28	36,117	819,419	168,400,806	350	179,951,431	91.32%
34000	19	36,136	583,400	168,984,206	331	180,234,541	91.46%
35000	22	36,158	690,134	169,674,339	309	180,485,717	91.59%
36000	17	36,175	554,139	170,228,479	292	180,729,047	91.71%
37000	20	36,195	664,606	170,893,084	272	180,942,262	91.82%
38000	17	36,213	584,604	171,477,688	254	181,144,331	91.92%
39000	14	36,227	502,893	171,980,581	240	181,342,153	92.02%
40000	9	36,236	307,812	172,288,393	231	181,545,725	92.13%
41000	7	36,242	246,370	172,534,763	225	181,749,060	92.23%
42000	9	36,251	322,361	172,857,125	216	181,934,665	92.32%
43000	11	36,261	405,113	173,262,237	206	182,103,563	92.41%
44000	6	36,267	224,538	173,486,775	200	182,281,240	92.50%
45000	7	36,274	270,249	173,757,025	193	182,450,118	92.59%
46000	3	36,277	117,410	173,874,435	190	182,628,734	92.68%
47000	7	36,283	283,693	174,158,128	184	182,788,103	92.76%
48000	2	36,285	82,118	174,240,245	182	182,962,029	92.85%
49000	6	36,291	251,146	174,491,391	176	183,113,715	92.92%
50000	11	36,302	470,240	174,961,631	165	183,233,936	92.98%
51000	4	36,305	175,382	175,137,013	162	183,379,672	93.06%
52000	7	36,312	311,274	175,448,287	155	183,504,461	93.12%
53000	7	36,319	317,443	175,765,730	148	183,622,029	93.18%
54000	5	36,324	230,750	175,996,480	143	183,742,801	93.24%
55000	4	36,327	187,943	176,184,423	140	183,863,801	93.30%
56000	1	36,328	48,093	176,232,517	139	183,997,964	93.37%
57000	3	36,331	146,807	176,379,324	136	184,119,907	93.43%
58000	5	36,336	249,532	176,628,856	131	184,227,901	93.49%
59000	5	36,341	252,710	176,881,566	126	184,329,510	93.54%
61000	4	36,345	208,438	177,090,005	122	184,557,075	93.66%

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: 5/8" x 3/4"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	5	36,349	266,214	177,356,218	118	184,649,236	93.70%
63000	3	36,352	161,605	177,517,823	115	184,747,722	93.75%
64000	2	36,354	110,187	177,628,010	113	184,850,259	93.80%
65000	1	36,355	56,079	177,684,089	112	184,957,023	93.86%
66000	3	36,358	169,642	177,853,731	109	185,049,202	93.91%
67000	4	36,362	229,165	178,082,895	105	185,131,091	93.95%
68000	2	36,364	116,425	178,199,320	103	185,222,651	93.99%
69000	4	36,368	235,968	178,435,288	99	185,297,954	94.03%
70000	2	36,369	120,135	178,555,423	98	185,383,661	94.07%
71000	1	36,370	60,697	178,616,120	97	185,474,005	94.12%
72000	2	36,372	123,142	178,739,262	95	185,556,024	94.16%
73000	1	36,373	62,539	178,801,801	94	185,643,428	94.21%
74000	1	36,374	62,993	178,864,795	93	185,729,374	94.25%
75000	1	36,375	64,647	178,929,442	92	185,815,060	94.29%
76000	2	36,377	130,468	179,059,910	90	185,891,973	94.33%
78000	2	36,379	133,612	179,193,522	88	186,056,188	94.42%
79000	2	36,381	135,009	179,328,531	86	186,128,079	94.45%
80000	1	36,382	68,546	179,397,077	85	186,206,188	94.49%
83000	1	36,383	70,833	179,467,910	84	186,452,987	94.62%
84000	2	36,385	143,794	179,611,704	82	186,520,274	94.65%
85000	1	36,386	73,010	179,684,713	81	186,594,240	94.69%
86000	1	36,387	73,541	179,758,254	80	186,666,825	94.73%
87000	1	36,388	74,458	179,832,712	79	186,738,413	94.76%
88000	1	36,389	75,563	179,908,275	78	186,809,194	94.80%
89000	2	36,390	152,497	180,060,771	77	186,869,883	94.83%
90000	2	36,392	154,459	180,215,230	75	186,928,708	94.86%
91000	1	36,393	77,979	180,293,209	74	186,994,255	94.89%
96000	2	36,395	164,578	180,457,787	72	187,343,406	95.07%
98000	1	36,396	84,097	180,541,884	71	187,477,232	95.14%
99000	1	36,397	84,825	180,626,709	70	187,538,149	95.17%
100000	1	36,398	86,025	180,712,734	69	187,598,352	95.20%
101000	2	36,400	173,078	180,885,811	67	187,647,106	95.22%
102000	1	36,401	87,173	180,972,984	66	187,703,676	95.25%
103000	3	36,404	264,774	181,237,759	63	187,738,930	95.27%
104000	1	36,405	89,032	181,326,791	62	187,791,621	95.30%
106000	2	36,407	181,423	181,508,214	60	187,894,625	95.35%
109000	1	36,408	93,393	181,601,607	59	188,064,525	95.44%
110000	1	36,409	94,019	181,695,626	58	188,112,640	95.46%
113000	1	36,410	97,052	181,792,678	57	188,276,635	95.54%
114000	2	36,412	195,535	181,988,213	55	188,311,505	95.56%
117000	1	36,412	99,819	182,088,032	55	188,465,836	95.64%
120000	1	36,413	103,093	182,191,124	54	188,617,702	95.72%
122000	1	36,414	104,866	182,295,991	53	188,713,004	95.76%
133000	2	36,416	227,794	182,523,785	51	189,264,996	96.04%
145000	1	36,417	123,939	182,647,724	50	189,856,496	96.35%

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: 5/8" x 3/4"

Schedule: E-14 (Revised 2)
 Page 3 of 4
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	1	36,418	128,917	182,776,641	49	190,092,610	96.46%
151000	1	36,419	129,178	182,905,818	48	190,126,154	96.48%
153000	1	36,420	131,376	183,037,194	47	190,206,844	96.52%
158000	2	36,422	270,943	183,308,138	45	190,409,888	96.63%
168000	1	36,423	143,517	183,451,655	44	190,842,219	96.84%
173000	1	36,424	148,487	183,600,142	43	191,045,217	96.95%
178000	1	36,425	152,891	183,753,033	42	191,243,055	97.05%
180000	2	36,427	309,012	184,062,045	40	191,291,944	97.07%
190000	1	36,428	163,138	184,225,183	39	191,675,040	97.27%
195000	1	36,429	167,208	184,392,391	38	191,851,811	97.36%
206000	1	36,430	176,505	184,568,896	37	192,252,099	97.56%
208000	2	36,432	356,094	184,924,990	35	192,284,951	97.58%
210000	1	36,433	179,838	185,104,828	34	192,334,727	97.60%
213000	2	36,434	365,399	185,470,227	33	192,396,012	97.63%
219000	1	36,435	187,524	185,657,751	32	192,569,190	97.72%
227000	1	36,436	194,301	185,852,052	31	192,798,876	97.84%
230000	1	36,437	197,086	186,049,137	30	192,867,812	97.87%
239000	1	36,438	205,028	186,254,166	29	193,111,094	98.00%
250000	1	36,439	214,325	186,468,491	28	193,401,926	98.14%
261000	1	36,440	223,604	186,692,095	27	193,680,997	98.29%
269000	1	36,441	230,399	186,922,493	26	193,868,361	98.38%
289000	2	36,443	495,242	187,417,735	24	194,327,262	98.61%
297000	1	36,444	254,711	187,672,446	23	194,489,208	98.70%
305000	1	36,445	261,330	187,933,776	22	194,642,472	98.77%
313000	1	36,446	268,065	188,201,841	21	194,787,169	98.85%
340000	1	36,447	291,104	188,492,945	20	195,321,183	99.12%
358000	1	36,448	306,741	188,799,686	19	195,647,051	99.28%
373000	2	36,450	639,187	189,438,874	17	195,859,713	99.39%
385000	1	36,451	329,875	189,768,749	16	196,027,967	99.48%
390000	1	36,452	334,160	190,102,909	15	196,070,445	99.50%
401000	1	36,453	343,970	190,446,879	14	196,199,239	99.56%
417000	1	36,454	357,294	190,804,173	13	196,387,261	99.66%
423000	1	36,455	362,435	191,166,607	12	196,425,498	99.68%
438000	1	36,456	375,287	191,541,894	11	196,568,396	99.75%
472000	1	36,456	404,419	191,946,313	11	196,911,609	99.92%
477000	1	36,457	408,703	192,355,016	10	196,916,738	99.93%
484000	1	36,458	414,701	192,769,716	9	196,935,515	99.94%
488000	1	36,459	418,128	193,187,844	8	196,921,380	99.93%
507000	1	36,460	434,407	193,622,252	7	197,016,288	99.98%
517000	1	36,461	442,976	194,065,227	6	197,031,781	99.99%
525000	1	36,462	449,830	194,515,058	5	197,025,439	99.98%
529000	1	36,463	453,257	194,968,315	4	196,991,922	99.97%
600000	1	36,464	514,092	195,482,407	3	197,203,811	100.07%
603000	1	36,465	516,662	195,999,069	2	197,152,410	100.05%
605000	1	36,466	518,376	196,517,445	1	197,096,028	100.02%
633000	1	36,467	542,452	197,059,897	-	197,059,897	100.00%

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 General
 Meter Size: 5/8" x 3/4"

Schedule: E-14 (Revised 2)
 Page 1 of 4
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	84	84	(6,890)	(6,890)	517	(6,890)	-0.13%
1000	137	221	128,740	121,850	380	501,850	9.63%
2000	50	271	95,938	217,788	330	877,788	16.84%
3000	48	319	140,627	358,415	282	1,204,415	23.10%
4000	32	351	127,522	485,937	250	1,485,937	28.50%
5000	23	374	115,018	600,955	227	1,735,955	33.30%
6000	34	408	202,603	803,558	193	1,961,558	37.62%
7000	20	428	140,724	944,282	173	2,155,282	41.34%
8000	19	447	151,392	1,095,674	154	2,327,674	44.65%
9000	18	465	163,416	1,259,090	136	2,483,090	47.63%
10000	14	479	140,770	1,399,860	122	2,619,860	50.25%
11000	14	493	150,771	1,550,631	108	2,738,631	52.53%
12000	14	507	167,540	1,718,171	94	2,846,171	54.59%
13000	15	522	194,160	1,912,331	79	2,939,331	56.38%
14000	4	526	55,760	1,968,091	75	3,018,091	57.89%
15000	2	528	30,010	1,998,101	73	3,093,101	59.33%
16000	5	533	80,387	2,078,488	68	3,166,488	60.74%
17000	6	539	101,340	2,179,828	62	3,233,828	62.03%
18000	4	543	71,500	2,251,328	58	3,295,328	63.21%
19000	3	546	56,420	2,307,748	55	3,352,748	64.31%
20000	2	548	39,990	2,347,738	53	3,407,738	65.36%
21000	2	550	42,100	2,389,838	51	3,460,838	66.38%
22000	2	552	44,440	2,434,278	49	3,512,278	67.37%
23000	3	555	68,890	2,503,168	46	3,561,168	68.31%
24000	2	557	47,190	2,550,358	44	3,606,358	69.17%
25000	1	558	24,680	2,575,038	43	3,650,038	70.01%
26000	3	561	77,860	2,652,898	40	3,692,898	70.83%
27000	4	565	106,790	2,759,688	36	3,731,688	71.58%
28000	3	568	83,210	2,842,898	33	3,766,898	72.25%
29000	4	572	116,920	2,959,818	29	3,800,818	72.90%
30000	1	573	29,670	2,989,488	28	3,829,488	73.45%
31000	2	575	62,340	3,051,828	26	3,857,828	74.00%
32000	1	576	32,090	3,083,918	25	3,883,918	74.50%
33000	-	576	-	3,083,918	25	3,908,918	74.98%
34000	1	577	34,080	3,117,998	24	3,933,998	75.46%
35000	1	578	35,100	3,153,098	23	3,953,098	75.92%
36000	-	578	-	3,153,098	23	3,981,098	76.36%
37000	-	578	-	3,153,098	23	4,004,098	76.80%
38000	1	579	37,725	3,190,823	22	4,026,823	77.24%
39000	1	580	38,970	3,229,793	21	4,048,793	77.66%
40000	-	580	-	3,229,793	21	4,069,793	78.06%
41000	1	581	41,480	3,271,273	20	4,091,273	78.47%
42000	-	581	-	3,271,273	20	4,111,273	78.86%
43000	2	583	86,040	3,357,313	18	4,131,313	79.24%
44000	1	584	43,550	3,400,863	17	4,148,863	79.58%
45000	-	584	-	3,400,863	17	4,165,863	79.91%
46000	-	584	-	3,400,863	17	4,182,863	80.23%
47000	1	585	47,330	3,448,193	16	4,200,193	80.56%
48000	-	585	-	3,448,193	16	4,216,193	80.87%
49000	-	585	-	3,448,193	16	4,232,193	81.18%
50000	2	587	100,100	3,548,293	14	4,248,293	81.49%
51000	-	587	-	3,548,293	14	4,262,293	81.75%
52000	2	589	104,030	3,652,323	12	4,276,323	82.02%
53000	1	590	53,300	3,705,623	11	4,288,623	82.26%
54000	-	590	-	3,705,623	11	4,299,623	82.47%
55000	-	590	-	3,705,623	11	4,310,623	82.68%
56000	-	590	-	3,705,623	11	4,321,623	82.89%
57000	-	590	-	3,705,623	11	4,332,623	83.10%
58000	-	590	-	3,705,623	11	4,343,623	83.31%
59000	1	591	58,580	3,764,203	10	4,354,203	83.52%
61000	-	591	-	3,764,203	10	4,374,203	83.90%

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 General
 Meter Size: 5/8" x 3/4"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	-	591	-	3,764,203	10	4,384,203	84.09%
63000	-	591	-	3,764,203	10	4,394,203	84.28%
64000	-	591	-	3,764,203	10	4,404,203	84.48%
65000	-	591	-	3,764,203	10	4,414,203	84.67%
66000	-	591	-	3,764,203	10	4,424,203	84.86%
67000	1	592	66,560	3,830,763	9	4,433,763	85.04%
68000	-	592	-	3,830,763	9	4,442,763	85.22%
69000	-	592	-	3,830,763	9	4,451,763	85.39%
70000	-	592	-	3,830,763	9	4,460,763	85.56%
71000	-	592	-	3,830,763	9	4,469,763	85.73%
72000	-	592	-	3,830,763	9	4,478,763	85.91%
73000	-	592	-	3,830,763	9	4,487,763	86.08%
74000	-	592	-	3,830,763	9	4,496,763	86.25%
75000	1	593	75,450	3,906,213	8	4,506,213	86.43%
76000	-	593	-	3,906,213	8	4,514,213	86.59%
78000	-	593	-	3,906,213	8	4,530,213	86.89%
79000	-	593	-	3,906,213	8	4,538,213	87.05%
80000	-	593	-	3,906,213	8	4,546,213	87.20%
83000	-	593	-	3,906,213	8	4,570,213	87.66%
84000	1	594	83,980	3,990,193	7	4,578,193	87.81%
85000	-	594	-	3,990,193	7	4,585,193	87.95%
86000	-	594	-	3,990,193	7	4,592,193	88.08%
87000	-	594	-	3,990,193	7	4,599,193	88.22%
88000	-	594	-	3,990,193	7	4,606,193	88.35%
89000	-	594	-	3,990,193	7	4,613,193	88.49%
90000	-	594	-	3,990,193	7	4,620,193	88.62%
91000	-	594	-	3,990,193	7	4,627,193	88.75%
96000	-	594	-	3,990,193	7	4,662,193	89.43%
98000	-	594	-	3,990,193	7	4,676,193	89.69%
99000	1	595	99,000	4,089,193	6	4,683,193	89.83%
100000	-	595	-	4,089,193	6	4,689,193	89.94%
101000	-	595	-	4,089,193	6	4,695,193	90.06%
102000	-	595	-	4,089,193	6	4,701,193	90.17%
103000	-	595	-	4,089,193	6	4,707,193	90.29%
104000	-	595	-	4,089,193	6	4,713,193	90.40%
106000	-	595	-	4,089,193	6	4,725,193	90.63%
109000	-	595	-	4,089,193	6	4,743,193	90.98%
110000	-	595	-	4,089,193	6	4,749,193	91.09%
113000	-	595	-	4,089,193	6	4,767,193	91.44%
114000	-	595	-	4,089,193	6	4,773,193	91.55%
117000	-	595	-	4,089,193	6	4,791,193	91.90%
120000	-	595	-	4,089,193	6	4,809,193	92.24%
122000	-	595	-	4,089,193	6	4,821,193	92.48%
133000	2	597	277,900	4,367,093	4	4,899,093	93.97%
145000	-	597	-	4,367,093	4	4,947,093	94.89%

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 or Wastewater
 Customer Class General
 Meter Size: 5/8" x 3/4"

Schedule: E-14 (Revised 2)
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	-	597	-	4,367,093	4	4,967,093	95.27%
151000	-	597	-	4,367,093	4	4,971,093	95.35%
153000	-	597	-	4,367,093	4	4,979,093	95.50%
158000	-	597	-	4,367,093	4	4,999,093	95.89%
168000	-	597	-	4,367,093	4	5,039,093	96.65%
173000	-	597	-	4,367,093	4	5,059,093	97.04%
178000	1	598	178,440	4,545,533	3	5,079,533	97.43%
180000	1	599	180,300	4,725,833	2	5,085,833	97.55%
190000	1	600	190,400	4,916,233	1	5,106,233	97.94%
195000	-	600	-	4,916,233	1	5,111,233	98.04%
206000	-	600	-	4,916,233	1	5,122,233	98.25%
208000	-	600	-	4,916,233	1	5,124,233	98.29%
210000	-	600	-	4,916,233	1	5,126,233	98.33%
213000	-	600	-	4,916,233	1	5,129,233	98.38%
219000	-	600	-	4,916,233	1	5,135,233	98.50%
227000	-	600	-	4,916,233	1	5,143,233	98.65%
230000	-	600	-	4,916,233	1	5,146,233	98.71%
239000	-	600	-	4,916,233	1	5,155,233	98.88%
250000	-	600	-	4,916,233	1	5,166,233	99.09%
261000	-	600	-	4,916,233	1	5,177,233	99.30%
269000	-	600	-	4,916,233	1	5,185,233	99.46%
289000	-	600	-	4,916,233	1	5,205,233	99.84%
297000	1	601	297,275	5,213,508	-	5,213,508	100.00%
305000	-	601	-	5,213,508	-	5,213,508	100.00%
313000	-	601	-	5,213,508	-	5,213,508	100.00%
340000	-	601	-	5,213,508	-	5,213,508	100.00%
358000	-	601	-	5,213,508	-	5,213,508	100.00%
373000	-	601	-	5,213,508	-	5,213,508	100.00%
385000	-	601	-	5,213,508	-	5,213,508	100.00%
390000	-	601	-	5,213,508	-	5,213,508	100.00%
401000	-	601	-	5,213,508	-	5,213,508	100.00%
417000	-	601	-	5,213,508	-	5,213,508	100.00%
423000	-	601	-	5,213,508	-	5,213,508	100.00%
438000	-	601	-	5,213,508	-	5,213,508	100.00%
472000	-	601	-	5,213,508	-	5,213,508	100.00%
477000	-	601	-	5,213,508	-	5,213,508	100.00%
484000	-	601	-	5,213,508	-	5,213,508	100.00%
488000	-	601	-	5,213,508	-	5,213,508	100.00%
507000	-	601	-	5,213,508	-	5,213,508	100.00%
517000	-	601	-	5,213,508	-	5,213,508	100.00%
525000	-	601	-	5,213,508	-	5,213,508	100.00%
529000	-	601	-	5,213,508	-	5,213,508	100.00%
600000	-	601	-	5,213,508	-	5,213,508	100.00%
603000	-	601	-	5,213,508	-	5,213,508	100.00%
605000	-	601	-	5,213,508	-	5,213,508	100.00%
633000	-	601	-	5,213,508	-	5,213,508	100.00%

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 Multi - Family
 Meter Size: 5/8" x 3/4"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0		-		-	80	-	0.00%
1000		-		-	80	80,000	1.00%
2000		-		-	80	160,000	1.99%
3000		-		-	80	240,000	2.99%
4000		-		-	80	320,000	3.99%
5000		-		-	80	400,000	4.98%
6000		-		-	80	480,000	5.98%
7000		-		-	80	560,000	6.97%
8000		-		-	80	640,000	7.97%
9000		-		-	80	720,000	8.97%
10000		-		-	80	800,000	9.96%
11000		-		-	80	880,000	10.96%
12000		-		-	80	960,000	11.96%
13000		-		-	80	1,040,000	12.95%
14000		-		-	80	1,120,000	13.95%
15000		-		-	80	1,200,000	14.95%
16000		-		-	80	1,280,000	15.94%
17000		-		-	80	1,360,000	16.94%
18000	-	-	-	-	80	1,440,000	17.93%
19000	-	-	-	-	80	1,520,000	18.93%
20000	-	-	-	-	80	1,600,000	19.93%
21000	-	-	-	-	80	1,680,000	20.92%
22000	-	-	-	-	80	1,760,000	21.92%
23000	-	-	-	-	80	1,840,000	22.92%
24000	-	-	-	-	80	1,920,000	23.91%
25000	-	-	-	-	80	2,000,000	24.91%
26000	-	-	-	-	80	2,080,000	25.91%
27000	-	-	-	-	80	2,160,000	26.90%
28000	-	-	-	-	80	2,240,000	27.90%
29000	-	-	-	-	80	2,320,000	28.89%
30000	-	-	-	-	80	2,400,000	29.89%
31000	-	-	-	-	80	2,480,000	30.89%
32000	-	-	-	-	80	2,560,000	31.88%
33000	-	-	-	-	80	2,640,000	32.88%
34000	-	-	-	-	80	2,720,000	33.88%
35000	-	-	-	-	80	2,800,000	34.87%
36000	-	-	-	-	80	2,880,000	35.87%
37000	-	-	-	-	80	2,960,000	36.87%
38000	-	-	-	-	80	3,040,000	37.86%
39000	-	-	-	-	80	3,120,000	38.86%
40000	-	-	-	-	80	3,200,000	39.85%
41000	-	-	-	-	80	3,280,000	40.85%
42000	-	-	-	-	80	3,360,000	41.85%
43000	-	-	-	-	80	3,440,000	42.84%
44000	-	-	-	-	80	3,520,000	43.84%
45000	-	-	-	-	80	3,600,000	44.84%
46000	-	-	-	-	80	3,680,000	45.83%
47000	-	-	-	-	80	3,760,000	46.83%
48000	-	-	-	-	80	3,840,000	47.83%
49000	-	-	-	-	80	3,920,000	48.82%
50000	-	-	-	-	80	4,000,000	49.82%
51000	-	-	-	-	80	4,080,000	50.81%
52000	-	-	-	-	80	4,160,000	51.81%
53000	-	-	-	-	80	4,240,000	52.81%
54000	-	-	-	-	80	4,320,000	53.80%
55000	-	-	-	-	80	4,400,000	54.80%
56000	-	-	-	-	80	4,480,000	55.80%
57000	-	-	-	-	80	4,560,000	56.79%
58000	-	-	-	-	80	4,640,000	57.79%
59000	-	-	-	-	80	4,720,000	58.79%
61000	-	-	-	-	80	4,880,000	60.78%

Billing Analysis Schedules

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WJ
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []
 Customer Class Multi - Family
 Meter Size: 5/8" x 3/4"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	-	-	-	-	80	4,960,000	61.78%
63000	-	-	-	-	80	5,040,000	62.77%
64000	-	-	-	-	80	5,120,000	63.77%
65000	-	-	-	-	80	5,200,000	64.76%
66000	-	-	-	-	80	5,280,000	65.76%
67000	-	-	-	-	80	5,360,000	66.76%
68000	-	-	-	-	80	5,440,000	67.75%
69000	-	-	-	-	80	5,520,000	68.75%
70000	-	-	-	-	80	5,600,000	69.75%
71000	-	-	-	-	80	5,680,000	70.74%
72000	-	-	-	-	80	5,760,000	71.74%
73000	-	-	-	-	80	5,840,000	72.74%
74000	-	-	-	-	80	5,920,000	73.73%
75000	-	-	-	-	80	6,000,000	74.73%
76000	-	-	-	-	80	6,080,000	75.72%
78000	-	-	-	-	80	6,240,000	77.72%
79000	-	-	-	-	80	6,320,000	78.71%
80000	8	8	573,050	573,050	72	6,333,050	78.88%
83000	-	8	-	573,050	72	6,549,050	81.57%
84000	-	8	-	573,050	72	6,621,050	82.46%
85000	-	8	-	573,050	72	6,693,050	83.36%
86000	-	8	-	573,050	72	6,765,050	84.26%
87000	-	8	-	573,050	72	6,837,050	85.15%
88000	-	8	-	573,050	72	6,909,050	86.05%
89000	-	8	-	573,050	72	6,981,050	86.95%
90000	5	13	478,800	1,051,850	67	7,081,850	88.20%
91000	-	13	-	1,051,850	67	7,148,850	89.04%
96000	-	13	-	1,051,850	67	7,483,850	93.21%
98000	-	13	-	1,051,850	67	7,617,850	94.88%
99000	-	13	-	1,051,850	67	7,684,850	95.71%
100000	-	13	-	1,051,850	67	7,751,850	96.55%
101000	11	24	1,242,690	2,294,540	56	7,950,540	99.02%
102000	-	24	-	2,294,540	56	8,006,540	99.72%
103000	-	24	-	2,294,540	56	8,062,540	100.42%
104000	-	24	-	2,294,540	56	8,118,540	101.11%
106000	-	24	-	2,294,540	56	8,230,540	102.51%
109000	-	24	-	2,294,540	56	8,398,540	104.60%
110000	-	24	-	2,294,540	56	8,454,540	105.30%
113000	-	24	-	2,294,540	56	8,622,540	107.39%
114000	23	47	2,070,800	4,365,340	33	8,127,340	101.22%
117000	14	61	1,524,510	5,889,850	19	8,112,850	101.04%
120000	6	67	604,290	6,494,140	13	8,054,140	100.31%
122000	7	74	734,660	7,228,800	6	7,960,800	99.15%
133000	-	74	-	7,228,800	6	8,026,800	99.97%
145000	6	80	800,330	8,029,130	-	8,029,130	100.00%

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 Multi - Family
 Meter Size: 5/8" x 3/4"

Schedule: E-14 (Revised 2)
 Page 3 of 4
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	-	80	-	8,029,130	-	8,029,130	100.00%
151000	-	80	-	8,029,130	-	8,029,130	100.00%
153000	-	80	-	8,029,130	-	8,029,130	100.00%
158000	-	80	-	8,029,130	-	8,029,130	100.00%
168000	-	80	-	8,029,130	-	8,029,130	100.00%
173000	-	80	-	8,029,130	-	8,029,130	100.00%
178000	-	80	-	8,029,130	-	8,029,130	100.00%
180000	-	80	-	8,029,130	-	8,029,130	100.00%
190000	-	80	-	8,029,130	-	8,029,130	100.00%
195000	-	80	-	8,029,130	-	8,029,130	100.00%
206000	-	80	-	8,029,130	-	8,029,130	100.00%
208000	-	80	-	8,029,130	-	8,029,130	100.00%
210000	-	80	-	8,029,130	-	8,029,130	100.00%
213000	-	80	-	8,029,130	-	8,029,130	100.00%
219000	-	80	-	8,029,130	-	8,029,130	100.00%
227000	-	80	-	8,029,130	-	8,029,130	100.00%
230000	-	80	-	8,029,130	-	8,029,130	100.00%
239000	-	80	-	8,029,130	-	8,029,130	100.00%
250000	-	80	-	8,029,130	-	8,029,130	100.00%
261000	-	80	-	8,029,130	-	8,029,130	100.00%
269000	-	80	-	8,029,130	-	8,029,130	100.00%
289000	-	80	-	8,029,130	-	8,029,130	100.00%
297000	-	80	-	8,029,130	-	8,029,130	100.00%
305000	-	80	-	8,029,130	-	8,029,130	100.00%
313000	-	80	-	8,029,130	-	8,029,130	100.00%
340000	-	80	-	8,029,130	-	8,029,130	100.00%
358000	-	80	-	8,029,130	-	8,029,130	100.00%
373000	-	80	-	8,029,130	-	8,029,130	100.00%
385000	-	80	-	8,029,130	-	8,029,130	100.00%
390000	-	80	-	8,029,130	-	8,029,130	100.00%
401000	-	80	-	8,029,130	-	8,029,130	100.00%
417000	-	80	-	8,029,130	-	8,029,130	100.00%
423000	-	80	-	8,029,130	-	8,029,130	100.00%
438000	-	80	-	8,029,130	-	8,029,130	100.00%
472000	-	80	-	8,029,130	-	8,029,130	100.00%
477000	-	80	-	8,029,130	-	8,029,130	100.00%
484000	-	80	-	8,029,130	-	8,029,130	100.00%
488000	-	80	-	8,029,130	-	8,029,130	100.00%
507000	-	80	-	8,029,130	-	8,029,130	100.00%
517000	-	80	-	8,029,130	-	8,029,130	100.00%
525000	-	80	-	8,029,130	-	8,029,130	100.00%
529000	-	80	-	8,029,130	-	8,029,130	100.00%
600000	-	80	-	8,029,130	-	8,029,130	100.00%
603000	-	80	-	8,029,130	-	8,029,130	100.00%
605000	-	80	-	8,029,130	-	8,029,130	100.00%
633000	-	80	-	8,029,130	-	8,029,130	100.00%

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: 1"

Schedule: E-14 (Revised 2)
 Page 1 of 9
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0		-		-	26	-	0.00%
1000		-		-	26	26,000	12.53%
2000		-		-	26	52,000	25.07%
3000		-		-	26	78,000	37.60%
4000	4	4	19,240	19,240	22	107,240	51.70%
5000	3	7	16,260	35,500	19	130,500	62.91%
6000		7		35,500	19	149,500	72.07%
7000		7		35,500	19	168,500	81.23%
8000	15	22	128,110	163,610	4	195,610	94.30%
9000	4	26	43,820	207,430	-	207,430	100.00%
10000		26		207,430	-	207,430	100.00%
11000		26	-	207,430	-	207,430	100.00%
12000		26	-	207,430	-	207,430	100.00%
13000		26	-	207,430	-	207,430	100.00%
14000		26	-	207,430	-	207,430	100.00%
15000		26	-	207,430	-	207,430	100.00%
16000		26	-	207,430	-	207,430	100.00%
17000	-	26	-	207,430	-	207,430	100.00%
18000	-	26	-	207,430	-	207,430	100.00%
19000	-	26	-	207,430	-	207,430	100.00%
20000	-	26	-	207,430	-	207,430	100.00%
21000	-	26	-	207,430	-	207,430	100.00%
22000	-	26	-	207,430	-	207,430	100.00%
23000	-	26	-	207,430	-	207,430	100.00%
24000	-	26	-	207,430	-	207,430	100.00%
25000	-	26	-	207,430	-	207,430	100.00%
26000	-	26	-	207,430	-	207,430	100.00%
27000	-	26	-	207,430	-	207,430	100.00%
28000	-	26	-	207,430	-	207,430	100.00%
29000	-	26	-	207,430	-	207,430	100.00%
30000	-	26	-	207,430	-	207,430	100.00%
31000	-	26	-	207,430	-	207,430	100.00%
32000	-	26	-	207,430	-	207,430	100.00%
33000	-	26	-	207,430	-	207,430	100.00%
34000	-	26	-	207,430	-	207,430	100.00%
35000	-	26	-	207,430	-	207,430	100.00%
36000	-	26	-	207,430	-	207,430	100.00%
37000	-	26	-	207,430	-	207,430	100.00%
38000	-	26	-	207,430	-	207,430	100.00%
39000	-	26	-	207,430	-	207,430	100.00%
40000	-	26	-	207,430	-	207,430	100.00%
41000	-	26	-	207,430	-	207,430	100.00%
42000	-	26	-	207,430	-	207,430	100.00%
43000	-	26	-	207,430	-	207,430	100.00%
44000	-	26	-	207,430	-	207,430	100.00%
45000	-	26	-	207,430	-	207,430	100.00%
46000	-	26	-	207,430	-	207,430	100.00%
47000	-	26	-	207,430	-	207,430	100.00%
48000	-	26	-	207,430	-	207,430	100.00%
49000	-	26	-	207,430	-	207,430	100.00%
50000	-	26	-	207,430	-	207,430	100.00%
51000	-	26	-	207,430	-	207,430	100.00%
52000	-	26	-	207,430	-	207,430	100.00%
53000	-	26	-	207,430	-	207,430	100.00%
54000	-	26	-	207,430	-	207,430	100.00%
55000	-	26	-	207,430	-	207,430	100.00%
56000	-	26	-	207,430	-	207,430	100.00%
57000	-	26	-	207,430	-	207,430	100.00%
58000	-	26	-	207,430	-	207,430	100.00%
59000	-	26	-	207,430	-	207,430	100.00%
61000	-	26	-	207,430	-	207,430	100.00%

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: 1"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	-	26	-	207,430	-	207,430	100.00%
63000	-	26	-	207,430	-	207,430	100.00%
64000	-	26	-	207,430	-	207,430	100.00%
65000	-	26	-	207,430	-	207,430	100.00%
66000	-	26	-	207,430	-	207,430	100.00%
67000	-	26	-	207,430	-	207,430	100.00%
68000	-	26	-	207,430	-	207,430	100.00%
69000	-	26	-	207,430	-	207,430	100.00%
70000	-	26	-	207,430	-	207,430	100.00%
71000	-	26	-	207,430	-	207,430	100.00%
72000	-	26	-	207,430	-	207,430	100.00%
73000	-	26	-	207,430	-	207,430	100.00%
74000	-	26	-	207,430	-	207,430	100.00%
75000	-	26	-	207,430	-	207,430	100.00%
76000	-	26	-	207,430	-	207,430	100.00%
78000	-	26	-	207,430	-	207,430	100.00%
79000	-	26	-	207,430	-	207,430	100.00%
80000	-	26	-	207,430	-	207,430	100.00%
83000	-	26	-	207,430	-	207,430	100.00%
84000	-	26	-	207,430	-	207,430	100.00%
85000	-	26	-	207,430	-	207,430	100.00%
86000	-	26	-	207,430	-	207,430	100.00%
87000	-	26	-	207,430	-	207,430	100.00%
88000	-	26	-	207,430	-	207,430	100.00%
89000	-	26	-	207,430	-	207,430	100.00%
90000	-	26	-	207,430	-	207,430	100.00%
91000	-	26	-	207,430	-	207,430	100.00%
96000	-	26	-	207,430	-	207,430	100.00%
98000	-	26	-	207,430	-	207,430	100.00%
99000	-	26	-	207,430	-	207,430	100.00%
100000	-	26	-	207,430	-	207,430	100.00%
101000	-	26	-	207,430	-	207,430	100.00%
102000	-	26	-	207,430	-	207,430	100.00%
103000	-	26	-	207,430	-	207,430	100.00%
104000	-	26	-	207,430	-	207,430	100.00%
106000	-	26	-	207,430	-	207,430	100.00%
109000	-	26	-	207,430	-	207,430	100.00%
110000	-	26	-	207,430	-	207,430	100.00%
113000	-	26	-	207,430	-	207,430	100.00%
114000	-	26	-	207,430	-	207,430	100.00%
117000	-	26	-	207,430	-	207,430	100.00%
120000	-	26	-	207,430	-	207,430	100.00%
122000	-	26	-	207,430	-	207,430	100.00%
133000	-	26	-	207,430	-	207,430	100.00%
145000	-	26	-	207,430	-	207,430	100.00%

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 or Wastewater
 Customer Class Residential
 Meter Size: 1"

Schedule: E-14 (Revised 2)
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	-	26	-	207,430	-	207,430	100.00%
151000	-	26	-	207,430	-	207,430	100.00%
153000	-	26	-	207,430	-	207,430	100.00%
158000	-	26	-	207,430	-	207,430	100.00%
168000	-	26	-	207,430	-	207,430	100.00%
173000	-	26	-	207,430	-	207,430	100.00%
178000	-	26	-	207,430	-	207,430	100.00%
180000	-	26	-	207,430	-	207,430	100.00%
190000	-	26	-	207,430	-	207,430	100.00%
195000	-	26	-	207,430	-	207,430	100.00%
206000	-	26	-	207,430	-	207,430	100.00%
208000	-	26	-	207,430	-	207,430	100.00%
210000	-	26	-	207,430	-	207,430	100.00%
213000	-	26	-	207,430	-	207,430	100.00%
219000	-	26	-	207,430	-	207,430	100.00%
227000	-	26	-	207,430	-	207,430	100.00%
230000	-	26	-	207,430	-	207,430	100.00%
239000	-	26	-	207,430	-	207,430	100.00%
250000	-	26	-	207,430	-	207,430	100.00%
261000	-	26	-	207,430	-	207,430	100.00%
269000	-	26	-	207,430	-	207,430	100.00%
289000	-	26	-	207,430	-	207,430	100.00%
297000	-	26	-	207,430	-	207,430	100.00%
305000	-	26	-	207,430	-	207,430	100.00%
313000	-	26	-	207,430	-	207,430	100.00%
340000	-	26	-	207,430	-	207,430	100.00%
358000	-	26	-	207,430	-	207,430	100.00%
373000	-	26	-	207,430	-	207,430	100.00%
385000	-	26	-	207,430	-	207,430	100.00%
390000	-	26	-	207,430	-	207,430	100.00%
401000	-	26	-	207,430	-	207,430	100.00%
417000	-	26	-	207,430	-	207,430	100.00%
423000	-	26	-	207,430	-	207,430	100.00%
438000	-	26	-	207,430	-	207,430	100.00%
472000	-	26	-	207,430	-	207,430	100.00%
477000	-	26	-	207,430	-	207,430	100.00%
484000	-	26	-	207,430	-	207,430	100.00%
488000	-	26	-	207,430	-	207,430	100.00%
507000	-	26	-	207,430	-	207,430	100.00%
517000	-	26	-	207,430	-	207,430	100.00%
525000	-	26	-	207,430	-	207,430	100.00%
529000	-	26	-	207,430	-	207,430	100.00%
600000	-	26	-	207,430	-	207,430	100.00%
603000	-	26	-	207,430	-	207,430	100.00%
605000	-	26	-	207,430	-	207,430	100.00%
633000	-	26	-	207,430	-	207,430	100.00%

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 General
 Meter Size: 1"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0		-		-	54	-	0.00%
1000	2	2	2,700	2,700	52	54,700	7.04%
2000	7	9	13,940	16,640	45	106,640	13.72%
3000	3	12	8,400	25,040	42	151,040	19.43%
4000	2	14	8,150	33,190	40	193,190	24.85%
5000	5	19	24,150	57,340	35	232,340	29.89%
6000	5	24	31,567	88,907	30	268,907	34.60%
7000	4	28	29,097	118,004	26	300,004	38.60%
8000	7	35	57,091	175,095	19	327,095	42.08%
9000	2	37	18,290	193,385	17	346,385	44.56%
10000	2	39	19,387	212,772	15	362,772	46.67%
11000	3	42	32,896	245,668	12	377,668	48.59%
12000	9	51	119,569	365,237	3	401,237	51.62%
13000	-	51	-	365,237	3	404,237	52.01%
14000	1	52	14,652	379,889	2	407,889	52.48%
15000	-	52	-	379,889	2	409,889	52.73%
16000	-	52	-	379,889	2	411,889	52.99%
17000	-	52	-	379,889	2	413,889	53.25%
18000	-	52	17,600	397,489	2	433,489	55.77%
19000	-	52	37,980	435,469	2	473,469	60.91%
20000	-	52	-	435,469	2	475,469	61.17%
21000	-	52	-	435,469	2	477,469	61.43%
22000	-	52	43,930	479,399	2	523,399	67.34%
23000	-	52	-	479,399	2	525,399	67.59%
24000	-	52	-	479,399	2	527,399	67.85%
25000	-	52	25,040	504,439	2	554,439	71.33%
26000	-	52	26,000	530,439	2	582,439	74.93%
27000	-	52	-	530,439	2	584,439	75.19%
28000	-	52	-	530,439	2	586,439	75.45%
29000	-	52	-	530,439	2	588,439	75.70%
30000	-	52	-	530,439	2	590,439	75.96%
31000	-	52	31,450	561,889	2	623,889	80.26%
32000	-	52	-	561,889	2	625,889	80.52%
33000	-	52	-	561,889	2	627,889	80.78%
34000	-	52	34,800	596,689	2	664,689	85.51%
35000	-	52	35,690	632,379	2	702,379	90.36%
36000	-	52	-	632,379	2	704,379	90.62%
37000	-	52	-	632,379	2	706,379	90.88%
38000	-	52	-	632,379	2	708,379	91.13%
39000	-	52	-	632,379	2	710,379	91.39%
40000	-	52	-	632,379	2	712,379	91.65%
41000	-	52	-	632,379	2	714,379	91.91%
42000	-	52	-	632,379	2	716,379	92.16%
43000	-	52	-	632,379	2	718,379	92.42%
44000	-	52	-	632,379	2	720,379	92.68%
45000	-	52	44,510	676,889	2	766,889	98.66%
46000	-	52	-	676,889	2	768,889	98.92%
47000	-	52	-	676,889	2	770,889	99.18%
48000	-	52	-	676,889	2	772,889	99.43%
49000	1	53	49,090	725,979	1	774,979	99.70%
50000	-	53	-	725,979	1	775,979	99.83%
51000	1	54	51,320	777,299	-	777,299	100.00%
52000	-	54	-	777,299	-	777,299	100.00%
53000	-	54	-	777,299	-	777,299	100.00%
54000	-	54	-	777,299	-	777,299	100.00%
55000	-	54	-	777,299	-	777,299	100.00%
56000	-	54	-	777,299	-	777,299	100.00%
57000	-	54	-	777,299	-	777,299	100.00%
58000	-	54	-	777,299	-	777,299	100.00%
59000	-	54	-	777,299	-	777,299	100.00%
61000	-	54	-	777,299	-	777,299	100.00%

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 General
 Meter Size: 1"

Schedule: E-14 (Revised 2)
 Page 2 of 4
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	-	54	-	777,299	-	777,299	100.00%
63000	-	54	-	777,299	-	777,299	100.00%
64000	-	54	-	777,299	-	777,299	100.00%
65000	-	54	-	777,299	-	777,299	100.00%
66000	-	54	-	777,299	-	777,299	100.00%
67000	-	54	-	777,299	-	777,299	100.00%
68000	-	54	-	777,299	-	777,299	100.00%
69000	-	54	-	777,299	-	777,299	100.00%
70000	-	54	-	777,299	-	777,299	100.00%
71000	-	54	-	777,299	-	777,299	100.00%
72000	-	54	-	777,299	-	777,299	100.00%
73000	-	54	-	777,299	-	777,299	100.00%
74000	-	54	-	777,299	-	777,299	100.00%
75000	-	54	-	777,299	-	777,299	100.00%
76000	-	54	-	777,299	-	777,299	100.00%
78000	-	54	-	777,299	-	777,299	100.00%
79000	-	54	-	777,299	-	777,299	100.00%
80000	-	54	-	777,299	-	777,299	100.00%
83000	-	54	-	777,299	-	777,299	100.00%
84000	-	54	-	777,299	-	777,299	100.00%
85000	-	54	-	777,299	-	777,299	100.00%
86000	-	54	-	777,299	-	777,299	100.00%
87000	-	54	-	777,299	-	777,299	100.00%
88000	-	54	-	777,299	-	777,299	100.00%
89000	-	54	-	777,299	-	777,299	100.00%
90000	-	54	-	777,299	-	777,299	100.00%
91000	-	54	-	777,299	-	777,299	100.00%
96000	-	54	-	777,299	-	777,299	100.00%
98000	-	54	-	777,299	-	777,299	100.00%
99000	-	54	-	777,299	-	777,299	100.00%
100000	-	54	-	777,299	-	777,299	100.00%
101000	-	54	-	777,299	-	777,299	100.00%
102000	-	54	-	777,299	-	777,299	100.00%
103000	-	54	-	777,299	-	777,299	100.00%
104000	-	54	-	777,299	-	777,299	100.00%
106000	-	54	-	777,299	-	777,299	100.00%
109000	-	54	-	777,299	-	777,299	100.00%
110000	-	54	-	777,299	-	777,299	100.00%
113000	-	54	-	777,299	-	777,299	100.00%
114000	-	54	-	777,299	-	777,299	100.00%
117000	-	54	-	777,299	-	777,299	100.00%
120000	-	54	-	777,299	-	777,299	100.00%
122000	-	54	-	777,299	-	777,299	100.00%
133000	-	54	-	777,299	-	777,299	100.00%
145000	-	54	-	777,299	-	777,299	100.00%

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 General
 Meter Size: 1"

Schedule: E-14 (Revised 2)
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	-	54	-	777,299	-	777,299	100.00%
151000	-	54	-	777,299	-	777,299	100.00%
153000	-	54	-	777,299	-	777,299	100.00%
158000	-	54	-	777,299	-	777,299	100.00%
168000	-	54	-	777,299	-	777,299	100.00%
173000	-	54	-	777,299	-	777,299	100.00%
178000	-	54	-	777,299	-	777,299	100.00%
180000	-	54	-	777,299	-	777,299	100.00%
190000	-	54	-	777,299	-	777,299	100.00%
195000	-	54	-	777,299	-	777,299	100.00%
206000	-	54	-	777,299	-	777,299	100.00%
208000	-	54	-	777,299	-	777,299	100.00%
210000	-	54	-	777,299	-	777,299	100.00%
213000	-	54	-	777,299	-	777,299	100.00%
219000	-	54	-	777,299	-	777,299	100.00%
227000	-	54	-	777,299	-	777,299	100.00%
230000	-	54	-	777,299	-	777,299	100.00%
239000	-	54	-	777,299	-	777,299	100.00%
250000	-	54	-	777,299	-	777,299	100.00%
261000	-	54	-	777,299	-	777,299	100.00%
269000	-	54	-	777,299	-	777,299	100.00%
289000	-	54	-	777,299	-	777,299	100.00%
297000	-	54	-	777,299	-	777,299	100.00%
305000	-	54	-	777,299	-	777,299	100.00%
313000	-	54	-	777,299	-	777,299	100.00%
340000	-	54	-	777,299	-	777,299	100.00%
358000	-	54	-	777,299	-	777,299	100.00%
373000	-	54	-	777,299	-	777,299	100.00%
385000	-	54	-	777,299	-	777,299	100.00%
390000	-	54	-	777,299	-	777,299	100.00%
401000	-	54	-	777,299	-	777,299	100.00%
417000	-	54	-	777,299	-	777,299	100.00%
423000	-	54	-	777,299	-	777,299	100.00%
438000	-	54	-	777,299	-	777,299	100.00%
472000	-	54	-	777,299	-	777,299	100.00%
477000	-	54	-	777,299	-	777,299	100.00%
484000	-	54	-	777,299	-	777,299	100.00%
488000	-	54	-	777,299	-	777,299	100.00%
507000	-	54	-	777,299	-	777,299	100.00%
517000	-	54	-	777,299	-	777,299	100.00%
525000	-	54	-	777,299	-	777,299	100.00%
529000	-	54	-	777,299	-	777,299	100.00%
600000	-	54	-	777,299	-	777,299	100.00%
603000	-	54	-	777,299	-	777,299	100.00%
605000	-	54	-	777,299	-	777,299	100.00%
633000	-	54	-	777,299	-	777,299	100.00%

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 Multi - Family
 Meter Size: 1"

Schedule: E-14 (Revised 2)
 Page 1 of 4
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0		-		-	12	-	0.00%
1000		-		-	12	12,000	4.80%
2000		-		-	12	24,000	9.60%
3000		-		-	12	36,000	14.39%
4000		-		-	12	48,000	19.19%
5000		-		-	12	60,000	23.99%
6000		-		-	12	72,000	28.79%
7000		-		-	12	84,000	33.59%
8000		-		-	12	96,000	38.39%
9000		-		-	12	108,000	43.18%
10000	-	-	-	-	12	120,000	47.98%
11000	1	1	11,060	11,060	11	132,060	52.81%
12000	-	1	-	11,060	11	143,060	57.20%
13000	-	1	-	11,060	11	154,060	61.60%
14000	-	1	-	11,060	11	165,060	66.00%
15000	-	1	-	11,060	11	176,060	70.40%
16000	2	3	31,850	42,910	9	186,910	74.74%
17000	1	4	17,380	60,290	8	196,290	78.49%
18000	1	5	18,320	78,610	7	204,610	81.82%
19000	-	5	-	78,610	7	211,610	84.61%
20000	1	6	20,110	98,720	6	218,720	87.46%
21000	1	7	20,850	119,570	5	224,570	89.80%
22000	1	8	22,640	142,210	4	230,210	92.05%
23000	1	9	24,100	166,310	3	235,310	94.09%
24000	-	9	-	166,310	3	238,310	95.29%
25000	-	9	-	166,310	3	241,310	96.49%
26000	1	10	26,250	192,560	2	244,560	97.79%
27000	-	10	-	192,560	2	246,560	98.59%
28000	1	11	27,508	220,068	1	248,068	99.19%
29000	-	11	-	220,068	1	249,068	99.59%
30000	1	12	30,020	250,088	-	250,088	100.00%
31000	-	12	-	250,088	-	250,088	100.00%
32000	-	12	-	250,088	-	250,088	100.00%
33000	-	12	-	250,088	-	250,088	100.00%
34000	-	12	-	250,088	-	250,088	100.00%
35000	-	12	-	250,088	-	250,088	100.00%
36000	-	12	-	250,088	-	250,088	100.00%
37000	-	12	-	250,088	-	250,088	100.00%
38000	-	12	-	250,088	-	250,088	100.00%
39000	-	12	-	250,088	-	250,088	100.00%
40000	-	12	-	250,088	-	250,088	100.00%
41000	-	12	-	250,088	-	250,088	100.00%
42000	-	12	-	250,088	-	250,088	100.00%
43000	-	12	-	250,088	-	250,088	100.00%
44000	-	12	-	250,088	-	250,088	100.00%
45000	-	12	-	250,088	-	250,088	100.00%
46000	-	12	-	250,088	-	250,088	100.00%
47000	-	12	-	250,088	-	250,088	100.00%
48000	-	12	-	250,088	-	250,088	100.00%
49000	-	12	-	250,088	-	250,088	100.00%
50000	-	12	-	250,088	-	250,088	100.00%
51000	-	12	-	250,088	-	250,088	100.00%
52000	-	12	-	250,088	-	250,088	100.00%
53000	-	12	-	250,088	-	250,088	100.00%
54000	-	12	-	250,088	-	250,088	100.00%
55000	-	12	-	250,088	-	250,088	100.00%
56000	-	12	-	250,088	-	250,088	100.00%
57000	-	12	-	250,088	-	250,088	100.00%
58000	-	12	-	250,088	-	250,088	100.00%
59000	-	12	-	250,088	-	250,088	100.00%
61000	-	12	-	250,088	-	250,088	100.00%

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 Multi - Family
 Meter Size: 1"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	-	12	-	250,088	-	250,088	100.00%
63000	-	12	-	250,088	-	250,088	100.00%
64000	-	12	-	250,088	-	250,088	100.00%
65000	-	12	-	250,088	-	250,088	100.00%
66000	-	12	-	250,088	-	250,088	100.00%
67000	-	12	-	250,088	-	250,088	100.00%
68000	-	12	-	250,088	-	250,088	100.00%
69000	-	12	-	250,088	-	250,088	100.00%
70000	-	12	-	250,088	-	250,088	100.00%
71000	-	12	-	250,088	-	250,088	100.00%
72000	-	12	-	250,088	-	250,088	100.00%
73000	-	12	-	250,088	-	250,088	100.00%
74000	-	12	-	250,088	-	250,088	100.00%
75000	-	12	-	250,088	-	250,088	100.00%
76000	-	12	-	250,088	-	250,088	100.00%
78000	-	12	-	250,088	-	250,088	100.00%
79000	-	12	-	250,088	-	250,088	100.00%
80000	-	12	-	250,088	-	250,088	100.00%
83000	-	12	-	250,088	-	250,088	100.00%
84000	-	12	-	250,088	-	250,088	100.00%
85000	-	12	-	250,088	-	250,088	100.00%
86000	-	12	-	250,088	-	250,088	100.00%
87000	-	12	-	250,088	-	250,088	100.00%
88000	-	12	-	250,088	-	250,088	100.00%
89000	-	12	-	250,088	-	250,088	100.00%
90000	-	12	-	250,088	-	250,088	100.00%
91000	-	12	-	250,088	-	250,088	100.00%
96000	-	12	-	250,088	-	250,088	100.00%
98000	-	12	-	250,088	-	250,088	100.00%
99000	-	12	-	250,088	-	250,088	100.00%
100000	-	12	-	250,088	-	250,088	100.00%
101000	-	12	-	250,088	-	250,088	100.00%
102000	-	12	-	250,088	-	250,088	100.00%
103000	-	12	-	250,088	-	250,088	100.00%
104000	-	12	-	250,088	-	250,088	100.00%
106000	-	12	-	250,088	-	250,088	100.00%
109000	-	12	-	250,088	-	250,088	100.00%
110000	-	12	-	250,088	-	250,088	100.00%
113000	-	12	-	250,088	-	250,088	100.00%
114000	-	12	-	250,088	-	250,088	100.00%
117000	-	12	-	250,088	-	250,088	100.00%
120000	-	12	-	250,088	-	250,088	100.00%
122000	-	12	-	250,088	-	250,088	100.00%
133000	-	12	-	250,088	-	250,088	100.00%
145000	-	12	-	250,088	-	250,088	100.00%

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 Multi - Family
 Meter Size: 1"

Schedule: E-14 (Revised 2)
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	-	12	-	250,088	-	250,088	100.00%
151000	-	12	-	250,088	-	250,088	100.00%
153000	-	12	-	250,088	-	250,088	100.00%
158000	-	12	-	250,088	-	250,088	100.00%
168000	-	12	-	250,088	-	250,088	100.00%
173000	-	12	-	250,088	-	250,088	100.00%
178000	-	12	-	250,088	-	250,088	100.00%
180000	-	12	-	250,088	-	250,088	100.00%
190000	-	12	-	250,088	-	250,088	100.00%
195000	-	12	-	250,088	-	250,088	100.00%
206000	-	12	-	250,088	-	250,088	100.00%
208000	-	12	-	250,088	-	250,088	100.00%
210000	-	12	-	250,088	-	250,088	100.00%
213000	-	12	-	250,088	-	250,088	100.00%
219000	-	12	-	250,088	-	250,088	100.00%
227000	-	12	-	250,088	-	250,088	100.00%
230000	-	12	-	250,088	-	250,088	100.00%
239000	-	12	-	250,088	-	250,088	100.00%
250000	-	12	-	250,088	-	250,088	100.00%
261000	-	12	-	250,088	-	250,088	100.00%
269000	-	12	-	250,088	-	250,088	100.00%
289000	-	12	-	250,088	-	250,088	100.00%
297000	-	12	-	250,088	-	250,088	100.00%
305000	-	12	-	250,088	-	250,088	100.00%
313000	-	12	-	250,088	-	250,088	100.00%
340000	-	12	-	250,088	-	250,088	100.00%
358000	-	12	-	250,088	-	250,088	100.00%
373000	-	12	-	250,088	-	250,088	100.00%
385000	-	12	-	250,088	-	250,088	100.00%
390000	-	12	-	250,088	-	250,088	100.00%
401000	-	12	-	250,088	-	250,088	100.00%
417000	-	12	-	250,088	-	250,088	100.00%
423000	-	12	-	250,088	-	250,088	100.00%
438000	-	12	-	250,088	-	250,088	100.00%
472000	-	12	-	250,088	-	250,088	100.00%
477000	-	12	-	250,088	-	250,088	100.00%
484000	-	12	-	250,088	-	250,088	100.00%
488000	-	12	-	250,088	-	250,088	100.00%
507000	-	12	-	250,088	-	250,088	100.00%
517000	-	12	-	250,088	-	250,088	100.00%
525000	-	12	-	250,088	-	250,088	100.00%
529000	-	12	-	250,088	-	250,088	100.00%
600000	-	12	-	250,088	-	250,088	100.00%
603000	-	12	-	250,088	-	250,088	100.00%
605000	-	12	-	250,088	-	250,088	100.00%
633000	-	12	-	250,088	-	250,088	100.00%

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: 1-1/4"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0		-		-	56	-	0.00%
1000	10	10	9,270	9,270	46	55,270	16.00%
2000	12	22	29,310	38,580	34	106,580	30.86%
3000		22		38,580	34	140,580	40.70%
4000		22		38,580	34	174,580	50.54%
5000		22		38,580	34	208,580	60.38%
6000		22		38,580	34	242,580	70.23%
7000	10	32	75,420	114,000	24	282,000	81.64%
8000	10	42	83,300	197,300	14	309,300	89.54%
9000	11	53	95,040	292,340	3	319,340	92.45%
10000		53		292,340	3	322,340	93.32%
11000		53		292,340	3	325,340	94.19%
12000		53		292,340	3	328,340	95.06%
13000	1	54	13,340	305,680	2	331,680	96.02%
14000		54		305,680	2	333,680	96.60%
15000		54		305,680	2	335,680	97.18%
16000		54		305,680	2	337,680	97.76%
17000		54		305,680	2	339,680	98.34%
18000	1	55	17,790	323,470	1	341,470	98.86%
19000		55		323,470	1	342,470	99.15%
20000		55		323,470	1	343,470	99.44%
21000		55		323,470	1	344,470	99.72%
22000	1	56	21,950	345,420	-	345,420	100.00%
23000		56		345,420	-	345,420	100.00%
24000		56		345,420	-	345,420	100.00%
25000		56		345,420	-	345,420	100.00%
26000		56		345,420	-	345,420	100.00%
27000		56		345,420	-	345,420	100.00%
28000		56		345,420	-	345,420	100.00%
29000		56		345,420	-	345,420	100.00%
30000		56		345,420	-	345,420	100.00%
31000		56		345,420	-	345,420	100.00%
32000		56		345,420	-	345,420	100.00%
33000		56		345,420	-	345,420	100.00%
34000		56		345,420	-	345,420	100.00%
35000		56		345,420	-	345,420	100.00%
36000		56		345,420	-	345,420	100.00%
37000		56		345,420	-	345,420	100.00%
38000		56		345,420	-	345,420	100.00%
39000		56		345,420	-	345,420	100.00%
40000		56		345,420	-	345,420	100.00%
41000		56		345,420	-	345,420	100.00%
42000		56		345,420	-	345,420	100.00%
43000		56		345,420	-	345,420	100.00%
44000		56		345,420	-	345,420	100.00%
45000		56		345,420	-	345,420	100.00%
46000		56		345,420	-	345,420	100.00%
47000		56		345,420	-	345,420	100.00%
48000		56		345,420	-	345,420	100.00%
49000		56		345,420	-	345,420	100.00%
50000		56		345,420	-	345,420	100.00%
51000		56		345,420	-	345,420	100.00%
52000		56		345,420	-	345,420	100.00%
53000		56		345,420	-	345,420	100.00%
54000		56		345,420	-	345,420	100.00%
55000		56		345,420	-	345,420	100.00%
56000		56		345,420	-	345,420	100.00%
57000		56		345,420	-	345,420	100.00%
58000		56		345,420	-	345,420	100.00%
59000		56		345,420	-	345,420	100.00%
61000		56		345,420	-	345,420	100.00%

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: 1-1/4"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000		56		345,420		345,420	100.00%
63000		56		345,420		345,420	100.00%
64000		56		345,420		345,420	100.00%
65000		56		345,420		345,420	100.00%
66000		56		345,420		345,420	100.00%
67000		56		345,420		345,420	100.00%
68000		56		345,420		345,420	100.00%
69000		56		345,420		345,420	100.00%
70000		56		345,420		345,420	100.00%
71000		56		345,420		345,420	100.00%
72000		56		345,420		345,420	100.00%
73000		56		345,420		345,420	100.00%
74000		56		345,420		345,420	100.00%
75000		56		345,420		345,420	100.00%
76000		56		345,420		345,420	100.00%
78000		56		345,420		345,420	100.00%
79000		56		345,420		345,420	100.00%
80000		56		345,420		345,420	100.00%
83000		56		345,420		345,420	100.00%
84000		56		345,420		345,420	100.00%
85000		56		345,420		345,420	100.00%
86000		56		345,420		345,420	100.00%
87000		56		345,420		345,420	100.00%
88000		56		345,420		345,420	100.00%
89000		56		345,420		345,420	100.00%
90000		56		345,420		345,420	100.00%
91000		56		345,420		345,420	100.00%
96000		56		345,420		345,420	100.00%
98000		56		345,420		345,420	100.00%
99000		56		345,420		345,420	100.00%
100000		56		345,420		345,420	100.00%
101000		56		345,420		345,420	100.00%
102000		56		345,420		345,420	100.00%
103000		56		345,420		345,420	100.00%
104000		56		345,420		345,420	100.00%
106000		56		345,420		345,420	100.00%
109000		56		345,420		345,420	100.00%
110000		56		345,420		345,420	100.00%
113000		56		345,420		345,420	100.00%
114000		56		345,420		345,420	100.00%
117000		56		345,420		345,420	100.00%
120000		56		345,420		345,420	100.00%
122000		56		345,420		345,420	100.00%
133000		56		345,420		345,420	100.00%
145000		56		345,420		345,420	100.00%

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: 1-1/4"

Schedule: E-14 (Revised 2)
 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) Consumpt. Level	Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
150000		56		345,420		345,420	100.00%
151000		56		345,420		345,420	100.00%
153000		56		345,420		345,420	100.00%
158000		56		345,420		345,420	100.00%
168000		56		345,420		345,420	100.00%
173000		56		345,420		345,420	100.00%
178000		56		345,420		345,420	100.00%
180000		56		345,420		345,420	100.00%
190000		56		345,420		345,420	100.00%
195000		56		345,420		345,420	100.00%
206000		56		345,420		345,420	100.00%
208000		56		345,420		345,420	100.00%
210000		56		345,420		345,420	100.00%
213000		56		345,420		345,420	100.00%
219000		56		345,420		345,420	100.00%
227000		56		345,420		345,420	100.00%
230000		56		345,420		345,420	100.00%
239000		56		345,420		345,420	100.00%
250000		56		345,420		345,420	100.00%
261000		56		345,420		345,420	100.00%
269000		56		345,420		345,420	100.00%
289000		56		345,420		345,420	100.00%
297000		56		345,420		345,420	100.00%
305000		56		345,420		345,420	100.00%
313000		56		345,420		345,420	100.00%
340000		56		345,420		345,420	100.00%
358000		56		345,420		345,420	100.00%
373000		56		345,420		345,420	100.00%
385000		56		345,420		345,420	100.00%
390000		56		345,420		345,420	100.00%
401000		56		345,420		345,420	100.00%
417000		56		345,420		345,420	100.00%
423000		56		345,420		345,420	100.00%
438000		56		345,420		345,420	100.00%
472000		56		345,420		345,420	100.00%
477000		56		345,420		345,420	100.00%
484000		56		345,420		345,420	100.00%
488000		56		345,420		345,420	100.00%
507000		56		345,420		345,420	100.00%
517000		56		345,420		345,420	100.00%
525000		56		345,420		345,420	100.00%
529000		56		345,420		345,420	100.00%
600000		56		345,420		345,420	100.00%
603000		56		345,420		345,420	100.00%
605000		56		345,420		345,420	100.00%
633000		56		345,420		345,420	100.00%

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 General
 Meter Size: 1-1/4"

Schedule: E-14 (Revised 2)
 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	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0		-		-	8	-	0.00%
1000		-		-	8	8,000	4.93%
2000		-		-	8	16,000	9.86%
3000		-		-	8	24,000	14.79%
4000		-		-	8	32,000	19.72%
5000		-		-	8	40,000	24.65%
6000		-		-	8	48,000	29.57%
7000		-		-	8	56,000	34.50%
8000		-		-	8	64,000	39.43%
9000		-		-	8	72,000	44.36%
10000		-		-	8	80,000	49.29%
11000		-		-	8	88,000	54.22%
12000		-		-	8	96,000	59.15%
13000		-		-	8	104,000	64.08%
14000		-		-	8	112,000	69.01%
15000	1	1	15,400	15,400	7	120,400	74.18%
16000	1	2	16,300	31,700	6	127,700	78.68%
17000	1	3	16,500	48,200	5	133,200	82.07%
18000	1	4	18,650	66,850	4	138,850	85.55%
19000		4		66,850	4	142,850	88.02%
20000		4		66,850	4	146,850	90.48%
21000	2	6	40,300	107,150	2	149,150	91.90%
22000		6		107,150	2	151,150	93.13%
23000		6		107,150	2	153,150	94.36%
24000		6		107,150	2	155,150	95.59%
25000	1	7	25,500	132,650	1	157,650	97.13%
26000		7		132,650	1	158,650	97.75%
27000		7		132,650	1	159,650	98.37%
28000		7		132,650	1	160,650	98.98%
29000	1	8	29,650	162,300	-	162,300	100.00%
30000		8		162,300	-	162,300	100.00%
31000		8		162,300	-	162,300	100.00%
32000		8		162,300	-	162,300	100.00%
33000		8		162,300	-	162,300	100.00%
34000		8		162,300	-	162,300	100.00%
35000		8		162,300	-	162,300	100.00%
36000		8		162,300	-	162,300	100.00%
37000		8		162,300	-	162,300	100.00%
38000		8		162,300	-	162,300	100.00%
39000		8		162,300	-	162,300	100.00%
40000		8		162,300	-	162,300	100.00%
41000		8		162,300	-	162,300	100.00%
42000		8		162,300	-	162,300	100.00%
43000		8		162,300	-	162,300	100.00%
44000		8		162,300	-	162,300	100.00%
45000		8		162,300	-	162,300	100.00%
46000		8		162,300	-	162,300	100.00%
47000		8		162,300	-	162,300	100.00%
48000		8		162,300	-	162,300	100.00%
49000		8		162,300	-	162,300	100.00%
50000		8		162,300	-	162,300	100.00%
51000		8		162,300	-	162,300	100.00%
52000		8		162,300	-	162,300	100.00%
53000		8		162,300	-	162,300	100.00%
54000		8		162,300	-	162,300	100.00%
55000		8		162,300	-	162,300	100.00%
56000		8		162,300	-	162,300	100.00%
57000		8		162,300	-	162,300	100.00%
58000		8		162,300	-	162,300	100.00%
59000		8		162,300	-	162,300	100.00%
61000		8		162,300	-	162,300	100.00%

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 General
 Meter Size: 1-1/4"

Schedule: E-14 (Revised 2)
 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)	(3)	(4)	(5)	(6)	(7)	(8)	
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000		8		162,300	-	162,300	100.00%
63000		8		162,300	-	162,300	100.00%
64000		8		162,300		162,300	100.00%
65000		8		162,300		162,300	100.00%
66000		8		162,300		162,300	100.00%
67000		8		162,300		162,300	100.00%
68000		8		162,300		162,300	100.00%
69000		8		162,300		162,300	100.00%
70000		8		162,300		162,300	100.00%
71000		8		162,300		162,300	100.00%
72000		8		162,300		162,300	100.00%
73000		8		162,300		162,300	100.00%
74000		8		162,300		162,300	100.00%
75000		8		162,300		162,300	100.00%
76000		8		162,300		162,300	100.00%
78000		8		162,300		162,300	100.00%
79000		8		162,300		162,300	100.00%
80000		8		162,300		162,300	100.00%
83000		8		162,300		162,300	100.00%
84000		8		162,300		162,300	100.00%
85000		8		162,300		162,300	100.00%
86000		8		162,300		162,300	100.00%
87000		8		162,300		162,300	100.00%
88000		8		162,300		162,300	100.00%
89000		8		162,300		162,300	100.00%
90000		8		162,300		162,300	100.00%
91000		8		162,300		162,300	100.00%
96000		8		162,300		162,300	100.00%
98000		8		162,300		162,300	100.00%
99000		8		162,300		162,300	100.00%
100000		8		162,300		162,300	100.00%
101000		8		162,300		162,300	100.00%
102000		8		162,300		162,300	100.00%
103000		8		162,300		162,300	100.00%
104000		8		162,300		162,300	100.00%
106000		8		162,300		162,300	100.00%
109000		8		162,300		162,300	100.00%
110000		8		162,300		162,300	100.00%
113000		8		162,300		162,300	100.00%
114000		8		162,300		162,300	100.00%
117000		8		162,300		162,300	100.00%
120000		8		162,300		162,300	100.00%
122000		8		162,300		162,300	100.00%
133000		8		162,300		162,300	100.00%
145000		8		162,300		162,300	100.00%

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 General
 Meter Size: 1-1/4"

Schedule: E-14 (Revised 2)
 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)	(3)	(4)	(5)	(6)	(7)	(8)	
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000		8		162,300	-	162,300	100.00%
151000		8		162,300	-	162,300	100.00%
153000		8		162,300		162,300	100.00%
158000		8		162,300		162,300	100.00%
168000		8		162,300		162,300	100.00%
173000		8		162,300		162,300	100.00%
178000		8		162,300		162,300	100.00%
180000		8		162,300		162,300	100.00%
190000		8		162,300		162,300	100.00%
195000		8		162,300		162,300	100.00%
206000		8		162,300		162,300	100.00%
208000		8		162,300		162,300	100.00%
210000		8		162,300		162,300	100.00%
213000		8		162,300		162,300	100.00%
219000		8		162,300		162,300	100.00%
227000		8		162,300		162,300	100.00%
230000		8		162,300		162,300	100.00%
239000		8		162,300		162,300	100.00%
250000		8		162,300		162,300	100.00%
261000		8		162,300		162,300	100.00%
269000		8		162,300		162,300	100.00%
289000		8		162,300		162,300	100.00%
297000		8		162,300		162,300	100.00%
305000		8		162,300		162,300	100.00%
313000		8		162,300		162,300	100.00%
340000		8		162,300		162,300	100.00%
358000		8		162,300		162,300	100.00%
373000		8		162,300		162,300	100.00%
385000		8		162,300		162,300	100.00%
390000		8		162,300		162,300	100.00%
401000		8		162,300		162,300	100.00%
417000		8		162,300		162,300	100.00%
423000		8		162,300		162,300	100.00%
438000		8		162,300		162,300	100.00%
472000		8		162,300		162,300	100.00%
477000		8		162,300		162,300	100.00%
484000		8		162,300		162,300	100.00%
488000		8		162,300		162,300	100.00%
507000		8		162,300		162,300	100.00%
517000		8		162,300		162,300	100.00%
525000		8		162,300		162,300	100.00%
529000		8		162,300		162,300	100.00%
600000		8		162,300		162,300	100.00%
603000		8		162,300		162,300	100.00%
605000		8		162,300		162,300	100.00%
633000		8		162,300		162,300	100.00%

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 Multi - Family
 Meter Size: 1-1/4"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0		-		-	570	-	0.00%
1000		-		-	570	570,000	6.97%
2000		-		-	570	1,140,000	13.95%
3000	11	11	34,970	34,970	559	1,711,970	20.94%
4000	9	20	39,570	74,540	550	2,274,540	27.83%
5000	17	37	91,840	166,380	533	2,831,380	34.64%
6000	31	68	191,600	357,980	502	3,369,980	41.23%
7000	26	94	191,730	549,710	476	3,881,710	47.49%
8000	36	130	273,125	822,835	440	4,342,835	53.13%
9000	32	162	265,915	1,088,750	408	4,760,750	58.24%
10000	50	212	496,970	1,585,720	358	5,165,720	63.19%
11000	47	259	516,830	2,102,550	311	5,523,550	67.57%
12000	38	297	455,940	2,558,490	273	5,834,490	71.38%
13000	30	327	390,600	2,949,090	243	6,108,090	74.72%
14000	26	353	364,080	3,313,170	217	6,351,170	77.70%
15000	31	384	464,100	3,777,270	186	6,567,270	80.34%
16000	24	408	382,120	4,159,390	162	6,751,390	82.59%
17000	17	425	290,980	4,450,370	145	6,915,370	84.60%
18000	23	448	413,900	4,864,270	122	7,060,270	86.37%
19000	18	466	341,140	5,205,410	104	7,181,410	87.85%
20000	16	482	318,340	5,523,750	88	7,283,750	89.10%
21000	12	494	252,030	5,775,780	76	7,371,780	90.18%
22000	15	509	330,020	6,105,800	61	7,447,800	91.11%
23000	8	517	184,830	6,290,630	53	7,509,630	91.87%
24000	9	526	215,130	6,505,760	44	7,561,760	92.51%
25000	6	532	149,570	6,655,330	38	7,605,330	93.04%
26000	6	538	130,630	6,785,960	32	7,617,960	93.19%
27000	3	541	155,830	6,941,790	29	7,724,790	94.50%
28000	6	547	81,010	7,022,800	23	7,666,800	93.79%
29000	2	549	117,660	7,140,460	21	7,749,460	94.80%
30000	2	551	57,760	7,198,220	19	7,768,220	95.03%
31000		551		7,198,220	19	7,787,220	95.26%
32000		551		7,198,220	19	7,806,220	95.50%
33000	3	554	131,840	7,330,060	16	7,858,060	96.13%
34000		554		7,330,060	16	7,874,060	96.33%
35000		554		7,330,060	16	7,890,060	96.52%
36000		554		7,330,060	16	7,906,060	96.72%
37000		554		7,330,060	16	7,922,060	96.91%
38000	2	556	75,670	7,405,730	14	7,937,730	97.10%
39000		556		7,405,730	14	7,951,730	97.28%
40000		556		7,405,730	14	7,965,730	97.45%
41000		556		7,405,730	14	7,979,730	97.62%
42000	2	558	83,040	7,488,770	12	7,992,770	97.78%
43000	2	560	85,840	7,574,610	10	8,004,610	97.92%
44000		560		7,574,610	10	8,014,610	98.05%
45000		560		7,574,610	10	8,024,610	98.17%
46000		560		7,574,610	10	8,034,610	98.29%
47000	2	562	94,650	7,669,260	8	8,045,260	98.42%
48000		562		7,669,260	8	8,053,260	98.52%
49000		562		7,669,260	8	8,061,260	98.62%
50000		562		7,669,260	8	8,069,260	98.71%
51000		562		7,669,260	8	8,077,260	98.81%
52000		562		7,669,260	8	8,085,260	98.91%
53000	2	564	106,400	7,775,660	6	8,093,660	99.01%
54000		564		7,775,660	6	8,099,660	99.09%
55000		564		7,775,660	6	8,105,660	99.16%
56000		564		7,775,660	6	8,111,660	99.23%
57000		564		7,775,660	6	8,117,660	99.31%
58000	2	566	116,300	7,891,960	4	8,123,960	99.38%
59000	1	567	60,640	7,952,600	3	8,129,600	99.45%
61000	1	568	61,660	8,014,260	2	8,136,260	99.53%

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 Multi - Family
 Meter Size: 1-1/4"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000		568		8,014,260	2	8,138,260	99.56%
63000		568		8,014,260	2	8,140,260	99.58%
64000		568		8,014,260	2	8,142,260	99.61%
65000		568		8,014,260	2	8,144,260	99.63%
66000		568		8,014,260	2	8,146,260	99.66%
67000		568		8,014,260	2	8,148,260	99.68%
68000		568		8,014,260	2	8,150,260	99.70%
69000	1	569	69,860	8,084,120	1	8,153,120	99.74%
70000		569		8,084,120	1	8,154,120	99.75%
71000		569		8,084,120	1	8,155,120	99.76%
72000		569		8,084,120	1	8,156,120	99.78%
73000		569		8,084,120	1	8,157,120	99.79%
74000		569		8,084,120	1	8,158,120	99.80%
75000		569		8,084,120	1	8,159,120	99.81%
76000		569		8,084,120	1	8,160,120	99.83%
78000		569		8,084,120	1	8,162,120	99.85%
79000		569		8,084,120	1	8,163,120	99.86%
80000		569		8,084,120	1	8,164,120	99.87%
83000		569		8,084,120	1	8,167,120	99.91%
84000		569		8,084,120	1	8,168,120	99.92%
85000		569		8,084,120	1	8,169,120	99.94%
86000		569		8,084,120	1	8,170,120	99.95%
87000		569		8,084,120	1	8,171,120	99.96%
88000		569		8,084,120	1	8,172,120	99.97%
89000		569		8,084,120	1	8,173,120	99.98%
90000	1	570	90,270	8,174,390	-	8,174,390	100.00%
91000		570		8,174,390	-	8,174,390	100.00%
96000		570		8,174,390	-	8,174,390	100.00%
98000		570		8,174,390	-	8,174,390	100.00%
99000		570		8,174,390	-	8,174,390	100.00%
100000		570		8,174,390	-	8,174,390	100.00%
101000		570		8,174,390	-	8,174,390	100.00%
102000		570		8,174,390	-	8,174,390	100.00%
103000		570		8,174,390	-	8,174,390	100.00%
104000		570		8,174,390	-	8,174,390	100.00%
106000		570		8,174,390	-	8,174,390	100.00%
109000		570		8,174,390	-	8,174,390	100.00%
110000		570		8,174,390	-	8,174,390	100.00%
113000		570		8,174,390	-	8,174,390	100.00%
114000		570		8,174,390	-	8,174,390	100.00%
117000		570		8,174,390	-	8,174,390	100.00%
120000		570		8,174,390	-	8,174,390	100.00%
122000		570		8,174,390	-	8,174,390	100.00%
133000		570		8,174,390	-	8,174,390	100.00%
145000		570		8,174,390	-	8,174,390	100.00%

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 Multi - Family
 Meter Size: 1-1/4"

Schedule: E-14 (Revised 2)
 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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
150000		570		8,174,390	-	8,174,390	100.00%
151000		570		8,174,390	-	8,174,390	100.00%
153000		570		8,174,390		8,174,390	100.00%
158000		570		8,174,390		8,174,390	100.00%
168000		570		8,174,390		8,174,390	100.00%
173000		570		8,174,390		8,174,390	100.00%
178000		570		8,174,390		8,174,390	100.00%
180000		570		8,174,390		8,174,390	100.00%
190000		570		8,174,390		8,174,390	100.00%
195000		570		8,174,390		8,174,390	100.00%
206000		570		8,174,390		8,174,390	100.00%
208000		570		8,174,390		8,174,390	100.00%
210000		570		8,174,390		8,174,390	100.00%
213000		570		8,174,390		8,174,390	100.00%
219000		570		8,174,390		8,174,390	100.00%
227000		570		8,174,390		8,174,390	100.00%
230000		570		8,174,390		8,174,390	100.00%
239000		570		8,174,390		8,174,390	100.00%
250000		570		8,174,390		8,174,390	100.00%
261000		570		8,174,390		8,174,390	100.00%
269000		570		8,174,390		8,174,390	100.00%
289000		570		8,174,390		8,174,390	100.00%
297000		570		8,174,390		8,174,390	100.00%
305000		570		8,174,390		8,174,390	100.00%
313000		570		8,174,390		8,174,390	100.00%
340000		570		8,174,390		8,174,390	100.00%
358000		570		8,174,390		8,174,390	100.00%
373000		570		8,174,390		8,174,390	100.00%
385000		570		8,174,390		8,174,390	100.00%
390000		570		8,174,390		8,174,390	100.00%
401000		570		8,174,390		8,174,390	100.00%
417000		570		8,174,390		8,174,390	100.00%
423000		570		8,174,390		8,174,390	100.00%
438000		570		8,174,390		8,174,390	100.00%
472000		570		8,174,390		8,174,390	100.00%
477000		570		8,174,390		8,174,390	100.00%
484000		570		8,174,390		8,174,390	100.00%
488000		570		8,174,390		8,174,390	100.00%
507000		570		8,174,390		8,174,390	100.00%
517000		570		8,174,390		8,174,390	100.00%
525000		570		8,174,390		8,174,390	100.00%
529000		570		8,174,390		8,174,390	100.00%
600000		570		8,174,390		8,174,390	100.00%
603000		570		8,174,390		8,174,390	100.00%
605000		570		8,174,390		8,174,390	100.00%
633000		570		8,174,390		8,174,390	100.00%

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: 1-1/2"

Schedule: E-14 (Revised 2)
 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	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1	1	40	40	12	40	0.09%
1000	5	6	4,800	4,840	7	11,840	25.73%
2000	4	10	13,750	18,590	3	24,590	53.43%
3000		10		18,590	3	27,590	59.95%
4000	2	12	8,300	26,890	1	30,890	67.12%
5000		12		26,890	1	31,890	69.30%
6000		12		26,890	1	32,890	71.47%
7000		12		26,890	1	33,890	73.64%
8000		12		26,890	1	34,890	75.81%
9000		12		26,890	1	35,890	77.99%
10000		12		26,890	1	36,890	80.16%
11000		12		26,890	1	37,890	82.33%
12000		12		26,890	1	38,890	84.51%
13000		12		26,890	1	39,890	86.68%
14000		12		26,890	1	40,890	88.85%
15000		12		26,890	1	41,890	91.03%
16000		12		26,890	1	42,890	93.20%
17000		12		26,890	1	43,890	95.37%
18000		12		26,890	1	44,890	97.54%
19000	1	13	19,130	46,020	-	46,020	100.00%
20000		13		46,020	-	46,020	100.00%
21000		13		46,020		46,020	100.00%
22000		13		46,020		46,020	100.00%
23000		13		46,020		46,020	100.00%
24000		13		46,020		46,020	100.00%
25000		13		46,020		46,020	100.00%
26000		13		46,020		46,020	100.00%
27000		13		46,020		46,020	100.00%
28000		13		46,020		46,020	100.00%
29000		13		46,020		46,020	100.00%
30000		13		46,020		46,020	100.00%
31000		13		46,020		46,020	100.00%
32000		13		46,020		46,020	100.00%
33000		13		46,020		46,020	100.00%
34000		13		46,020		46,020	100.00%
35000		13		46,020		46,020	100.00%
36000		13		46,020		46,020	100.00%
37000		13		46,020		46,020	100.00%
38000		13		46,020		46,020	100.00%
39000		13		46,020		46,020	100.00%
40000		13		46,020		46,020	100.00%
41000		13		46,020		46,020	100.00%
42000		13		46,020		46,020	100.00%
43000		13		46,020		46,020	100.00%
44000		13		46,020		46,020	100.00%
45000		13		46,020		46,020	100.00%
46000		13		46,020		46,020	100.00%
47000		13		46,020		46,020	100.00%
48000		13		46,020		46,020	100.00%
49000		13		46,020		46,020	100.00%
50000		13		46,020		46,020	100.00%
51000		13		46,020		46,020	100.00%
52000		13		46,020		46,020	100.00%
53000		13		46,020		46,020	100.00%
54000		13		46,020		46,020	100.00%
55000		13		46,020		46,020	100.00%
56000		13		46,020		46,020	100.00%
57000		13		46,020		46,020	100.00%
58000		13		46,020		46,020	100.00%
59000		13		46,020		46,020	100.00%
61000		13		46,020		46,020	100.00%

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: 1-1/2"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000		13		46,020		46,020	100.00%
63000		13		46,020		46,020	100.00%
64000		13		46,020		46,020	100.00%
65000		13		46,020		46,020	100.00%
66000		13		46,020		46,020	100.00%
67000		13		46,020		46,020	100.00%
68000		13		46,020		46,020	100.00%
69000		13		46,020		46,020	100.00%
70000		13		46,020		46,020	100.00%
71000		13		46,020		46,020	100.00%
72000		13		46,020		46,020	100.00%
73000		13		46,020		46,020	100.00%
74000		13		46,020		46,020	100.00%
75000		13		46,020		46,020	100.00%
76000		13		46,020		46,020	100.00%
78000		13		46,020		46,020	100.00%
79000		13		46,020		46,020	100.00%
80000		13		46,020		46,020	100.00%
83000		13		46,020		46,020	100.00%
84000		13		46,020		46,020	100.00%
85000		13		46,020		46,020	100.00%
86000		13		46,020		46,020	100.00%
87000		13		46,020		46,020	100.00%
88000		13		46,020		46,020	100.00%
89000		13		46,020		46,020	100.00%
90000		13		46,020		46,020	100.00%
91000		13		46,020		46,020	100.00%
96000		13		46,020		46,020	100.00%
98000		13		46,020		46,020	100.00%
99000		13		46,020		46,020	100.00%
100000		13		46,020		46,020	100.00%
101000		13		46,020		46,020	100.00%
102000		13		46,020		46,020	100.00%
103000		13		46,020		46,020	100.00%
104000		13		46,020		46,020	100.00%
106000		13		46,020		46,020	100.00%
109000		13		46,020		46,020	100.00%
110000		13		46,020		46,020	100.00%
113000		13		46,020		46,020	100.00%
114000		13		46,020		46,020	100.00%
117000		13		46,020		46,020	100.00%
120000		13		46,020		46,020	100.00%
122000		13		46,020		46,020	100.00%
133000		13		46,020		46,020	100.00%
145000		13		46,020		46,020	100.00%

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: 1-1/2"

Schedule: E-14 (Revised 2)
 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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
150000		13		46,020		46,020	100.00%
151000		13		46,020		46,020	100.00%
153000		13		46,020		46,020	100.00%
158000		13		46,020		46,020	100.00%
168000		13		46,020		46,020	100.00%
173000		13		46,020		46,020	100.00%
178000		13		46,020		46,020	100.00%
180000		13		46,020		46,020	100.00%
190000		13		46,020		46,020	100.00%
195000		13		46,020		46,020	100.00%
206000		13		46,020		46,020	100.00%
208000		13		46,020		46,020	100.00%
210000		13		46,020		46,020	100.00%
213000		13		46,020		46,020	100.00%
219000		13		46,020		46,020	100.00%
227000		13		46,020		46,020	100.00%
230000		13		46,020		46,020	100.00%
239000		13		46,020		46,020	100.00%
250000		13		46,020		46,020	100.00%
261000		13		46,020		46,020	100.00%
269000		13		46,020		46,020	100.00%
289000		13		46,020		46,020	100.00%
297000		13		46,020		46,020	100.00%
305000		13		46,020		46,020	100.00%
313000		13		46,020		46,020	100.00%
340000		13		46,020		46,020	100.00%
358000		13		46,020		46,020	100.00%
373000		13		46,020		46,020	100.00%
385000		13		46,020		46,020	100.00%
390000		13		46,020		46,020	100.00%
401000		13		46,020		46,020	100.00%
417000		13		46,020		46,020	100.00%
423000		13		46,020		46,020	100.00%
438000		13		46,020		46,020	100.00%
472000		13		46,020		46,020	100.00%
477000		13		46,020		46,020	100.00%
484000		13		46,020		46,020	100.00%
488000		13		46,020		46,020	100.00%
507000		13		46,020		46,020	100.00%
517000		13		46,020		46,020	100.00%
525000		13		46,020		46,020	100.00%
529000		13		46,020		46,020	100.00%
600000		13		46,020		46,020	100.00%
603000		13		46,020		46,020	100.00%
605000		13		46,020		46,020	100.00%
633000		13		46,020		46,020	100.00%

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 General
 Meter Size: 1-1/2"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	-	-	-	-	13	-	0.00%
1000	9	9	12,480	12,480	4	16,480	59.99%
2000	1	10	2,030	14,510	3	20,510	74.66%
3000	2	12	7,070	21,580	1	24,580	89.48%
4000	-	12	-	21,580	1	25,580	93.12%
5000	1	13	5,890	27,470	-	27,470	100.00%
6000	-	13	-	27,470	-	27,470	100.00%
7000	-	13	-	27,470	-	27,470	100.00%
8000	-	13	-	27,470	-	27,470	100.00%
9000	-	13	-	27,470	-	27,470	100.00%
10000	-	13	-	27,470	-	27,470	100.00%
11000	-	13	-	27,470	-	27,470	100.00%
12000	-	13	-	27,470	-	27,470	100.00%
13000	-	13	-	27,470	-	27,470	100.00%
14000	-	13	-	27,470	-	27,470	100.00%
15000	-	13	-	27,470	-	27,470	100.00%
16000	-	13	-	27,470	-	27,470	100.00%
17000	-	13	-	27,470	-	27,470	100.00%
18000	-	13	-	27,470	-	27,470	100.00%
19000	-	13	-	27,470	-	27,470	100.00%
20000	-	13	-	27,470	-	27,470	100.00%
21000	-	13	-	27,470	-	27,470	100.00%
22000	-	13	-	27,470	-	27,470	100.00%
23000	-	13	-	27,470	-	27,470	100.00%
24000	-	13	-	27,470	-	27,470	100.00%
25000	-	13	-	27,470	-	27,470	100.00%
26000	-	13	-	27,470	-	27,470	100.00%
27000	-	13	-	27,470	-	27,470	100.00%
28000	-	13	-	27,470	-	27,470	100.00%
29000	-	13	-	27,470	-	27,470	100.00%
30000	-	13	-	27,470	-	27,470	100.00%
31000	-	13	-	27,470	-	27,470	100.00%
32000	-	13	-	27,470	-	27,470	100.00%
33000	-	13	-	27,470	-	27,470	100.00%
34000	-	13	-	27,470	-	27,470	100.00%
35000	-	13	-	27,470	-	27,470	100.00%
36000	-	13	-	27,470	-	27,470	100.00%
37000	-	13	-	27,470	-	27,470	100.00%
38000	-	13	-	27,470	-	27,470	100.00%
39000	-	13	-	27,470	-	27,470	100.00%
40000	-	13	-	27,470	-	27,470	100.00%
41000	-	13	-	27,470	-	27,470	100.00%
42000	-	13	-	27,470	-	27,470	100.00%
43000	-	13	-	27,470	-	27,470	100.00%
44000	-	13	-	27,470	-	27,470	100.00%
45000	-	13	-	27,470	-	27,470	100.00%
46000	-	13	-	27,470	-	27,470	100.00%
47000	-	13	-	27,470	-	27,470	100.00%
48000	-	13	-	27,470	-	27,470	100.00%
49000	-	13	-	27,470	-	27,470	100.00%
50000	-	13	-	27,470	-	27,470	100.00%
51000	-	13	-	27,470	-	27,470	100.00%
52000	-	13	-	27,470	-	27,470	100.00%
53000	-	13	-	27,470	-	27,470	100.00%
54000	-	13	-	27,470	-	27,470	100.00%
55000	-	13	-	27,470	-	27,470	100.00%
56000	-	13	-	27,470	-	27,470	100.00%
57000	-	13	-	27,470	-	27,470	100.00%
58000	-	13	-	27,470	-	27,470	100.00%
59000	-	13	-	27,470	-	27,470	100.00%
61000	-	13	-	27,470	-	27,470	100.00%

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 General
 Meter Size: 1-1/2"

Schedule: E-14 (Revised 2)
 Page 2 of 4
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	-	13		27,470		27,470	100.00%
63000	-	13		27,470		27,470	100.00%
64000	-	13		27,470		27,470	100.00%
65000	-	13		27,470		27,470	100.00%
66000	-	13		27,470		27,470	100.00%
67000	-	13		27,470		27,470	100.00%
68000	-	13		27,470		27,470	100.00%
69000	-	13		27,470		27,470	100.00%
70000	-	13		27,470		27,470	100.00%
71000	-	13		27,470		27,470	100.00%
72000	-	13		27,470		27,470	100.00%
73000	-	13		27,470		27,470	100.00%
74000	-	13		27,470		27,470	100.00%
75000	-	13		27,470		27,470	100.00%
76000	-	13		27,470		27,470	100.00%
78000	-	13		27,470		27,470	100.00%
79000	-	13		27,470		27,470	100.00%
80000	-	13		27,470		27,470	100.00%
83000	-	13		27,470		27,470	100.00%
84000	-	13		27,470		27,470	100.00%
85000	-	13		27,470		27,470	100.00%
86000	-	13		27,470		27,470	100.00%
87000	-	13		27,470		27,470	100.00%
88000	-	13		27,470		27,470	100.00%
89000	-	13		27,470		27,470	100.00%
90000	-	13		27,470		27,470	100.00%
91000	-	13		27,470		27,470	100.00%
96000	-	13		27,470		27,470	100.00%
98000	-	13		27,470		27,470	100.00%
99000	-	13		27,470		27,470	100.00%
100000	-	13		27,470		27,470	100.00%
101000	-	13		27,470		27,470	100.00%
102000	-	13		27,470		27,470	100.00%
103000	-	13		27,470		27,470	100.00%
104000	-	13		27,470		27,470	100.00%
106000	-	13		27,470		27,470	100.00%
109000	-	13		27,470		27,470	100.00%
110000	-	13		27,470		27,470	100.00%
113000	-	13		27,470		27,470	100.00%
114000	-	13		27,470		27,470	100.00%
117000	-	13		27,470		27,470	100.00%
120000	-	13		27,470		27,470	100.00%
122000	-	13		27,470		27,470	100.00%
133000	-	13		27,470		27,470	100.00%
145000	-	13		27,470		27,470	100.00%

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 General
 Meter Size: 1-1/2"

Schedule: E-14 (Revised 2)
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	-	13		27,470		27,470	100.00%
151000	-	13		27,470		27,470	100.00%
153000	-	13		27,470		27,470	100.00%
158000	-	13		27,470		27,470	100.00%
168000	-	13		27,470		27,470	100.00%
173000	-	13		27,470		27,470	100.00%
178000	-	13		27,470		27,470	100.00%
180000	-	13		27,470		27,470	100.00%
190000	-	13		27,470		27,470	100.00%
195000	-	13		27,470		27,470	100.00%
206000	-	13		27,470		27,470	100.00%
208000	-	13		27,470		27,470	100.00%
210000	-	13		27,470		27,470	100.00%
213000	-	13		27,470		27,470	100.00%
219000	-	13		27,470		27,470	100.00%
227000	-	13		27,470		27,470	100.00%
230000	-	13		27,470		27,470	100.00%
239000	-	13		27,470		27,470	100.00%
250000	-	13		27,470		27,470	100.00%
261000	-	13		27,470		27,470	100.00%
269000	-	13		27,470		27,470	100.00%
289000	-	13		27,470		27,470	100.00%
297000	-	13		27,470		27,470	100.00%
305000	-	13		27,470		27,470	100.00%
313000	-	13		27,470		27,470	100.00%
340000	-	13		27,470		27,470	100.00%
358000	-	13		27,470		27,470	100.00%
373000	-	13		27,470		27,470	100.00%
385000	-	13		27,470		27,470	100.00%
390000	-	13		27,470		27,470	100.00%
401000	-	13		27,470		27,470	100.00%
417000	-	13		27,470		27,470	100.00%
423000	-	13		27,470		27,470	100.00%
438000	-	13		27,470		27,470	100.00%
472000	-	13		27,470		27,470	100.00%
477000	-	13		27,470		27,470	100.00%
484000	-	13		27,470		27,470	100.00%
488000	-	13		27,470		27,470	100.00%
507000	-	13		27,470		27,470	100.00%
517000	-	13		27,470		27,470	100.00%
525000	-	13		27,470		27,470	100.00%
529000	-	13		27,470		27,470	100.00%
600000	-	13		27,470		27,470	100.00%
603000	-	13		27,470		27,470	100.00%
605000	-	13		27,470		27,470	100.00%
633000	-	13		27,470		27,470	100.00%

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 Multi - Family
 Meter Size: 1-1/2"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	-	-	-	-	121	-	0.00%
1000	-	-	-	-	121	121,000	4.43%
2000	-	-	-	-	121	242,000	8.87%
3000	-	-	-	-	121	363,000	13.30%
4000	-	-	-	-	121	484,000	17.74%
5000	-	-	-	-	121	605,000	22.17%
6000	-	-	-	-	121	726,000	26.60%
7000	-	-	-	-	121	847,000	31.04%
8000	-	-	-	-	121	968,000	35.47%
9000	-	-	-	-	121	1,089,000	39.90%
10000	-	-	-	-	121	1,210,000	44.34%
11000	20	20	223,030	223,030	101	1,334,030	48.88%
12000	10	30	123,080	346,110	91	1,438,110	52.70%
13000	29	59	395,900	742,010	62	1,548,010	56.72%
14000	41	100	570,810	1,312,820	21	1,606,820	58.88%
15000	-	100	-	1,312,820	21	1,627,820	59.65%
16000	-	100	-	1,312,820	21	1,648,820	60.42%
17000	-	100	-	1,312,820	21	1,669,820	61.19%
18000	-	100	-	1,312,820	21	1,690,820	61.96%
19000	-	100	-	1,312,820	21	1,711,820	62.73%
20000	-	100	-	1,312,820	21	1,732,820	63.50%
21000	-	100	-	1,312,820	21	1,753,820	64.27%
22000	-	100	-	1,312,820	21	1,774,820	65.03%
23000	-	100	-	1,312,820	21	1,795,820	65.80%
24000	-	100	-	1,312,820	21	1,816,820	66.57%
25000	-	100	-	1,312,820	21	1,837,820	67.34%
26000	-	100	-	1,312,820	21	1,858,820	68.11%
27000	-	100	-	1,312,820	21	1,879,820	68.88%
28000	-	100	-	1,312,820	21	1,900,820	69.65%
29000	-	100	-	1,312,820	21	1,921,820	70.42%
30000	-	100	-	1,312,820	21	1,942,820	71.19%
31000	-	100	-	1,312,820	21	1,963,820	71.96%
32000	-	100	-	1,312,820	21	1,984,820	72.73%
33000	-	100	-	1,312,820	21	2,005,820	73.50%
34000	-	100	-	1,312,820	21	2,026,820	74.27%
35000	-	100	-	1,312,820	21	2,047,820	75.04%
36000	-	100	-	1,312,820	21	2,068,820	75.81%
37000	-	100	-	1,312,820	21	2,089,820	76.58%
38000	-	100	-	1,312,820	21	2,110,820	77.35%
39000	-	100	-	1,312,820	21	2,131,820	78.12%
40000	-	100	-	1,312,820	21	2,152,820	78.89%
41000	-	100	-	1,312,820	21	2,173,820	79.66%
42000	-	100	-	1,312,820	21	2,194,820	80.42%
43000	-	100	-	1,312,820	21	2,215,820	81.19%
44000	-	100	-	1,312,820	21	2,236,820	81.96%
45000	-	100	-	1,312,820	21	2,257,820	82.73%
46000	-	100	-	1,312,820	21	2,278,820	83.50%
47000	-	100	-	1,312,820	21	2,299,820	84.27%
48000	-	100	-	1,312,820	21	2,320,820	85.04%
49000	-	100	-	1,312,820	21	2,341,820	85.81%
50000	-	100	-	1,312,820	21	2,362,820	86.58%
51000	-	100	-	1,312,820	21	2,383,820	87.35%
52000	-	100	-	1,312,820	21	2,404,820	88.12%
53000	-	100	-	1,312,820	21	2,425,820	88.89%
54000	-	100	-	1,312,820	21	2,446,820	89.66%
55000	-	100	-	1,312,820	21	2,467,820	90.43%
56000	-	100	-	1,312,820	21	2,488,820	91.20%
57000	-	100	-	1,312,820	21	2,509,820	91.97%
58000	-	100	-	1,312,820	21	2,530,820	92.74%
59000	-	100	-	1,312,820	21	2,551,820	93.51%
61000	-	100	-	1,312,820	21	2,593,820	95.05%

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 or Wastewater
 Customer Class Multi - Family
 Meter Size: 1-1/2"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	-	100	-	1,312,820	21	2,614,820	95.81%
63000	-	100	-	1,312,820	21	2,635,820	96.58%
64000	-	100	-	1,312,820	21	2,656,820	97.35%
65000	-	100	-	1,312,820	21	2,677,820	98.12%
66000	10	110	660,190	1,973,010	11	2,699,010	98.90%
67000	-	110	-	1,973,010	11	2,710,010	99.30%
68000	11	121	756,030	2,729,040	-	2,729,040	100.00%
69000	-	121	-	2,729,040	-	2,729,040	100.00%
70000	-	121	-	2,729,040	-	2,729,040	100.00%
71000	-	121	-	2,729,040	-	2,729,040	100.00%
72000	-	121	-	2,729,040	-	2,729,040	100.00%
73000	-	121	-	2,729,040	-	2,729,040	100.00%
74000	-	121	-	2,729,040	-	2,729,040	100.00%
75000	-	121	-	2,729,040	-	2,729,040	100.00%
76000	-	121	-	2,729,040	-	2,729,040	100.00%
78000	-	121	-	2,729,040	-	2,729,040	100.00%
79000	-	121	-	2,729,040	-	2,729,040	100.00%
80000	-	121	-	2,729,040	-	2,729,040	100.00%
83000	-	121	-	2,729,040	-	2,729,040	100.00%
84000	-	121	-	2,729,040	-	2,729,040	100.00%
85000	-	121	-	2,729,040	-	2,729,040	100.00%
86000	-	121	-	2,729,040	-	2,729,040	100.00%
87000	-	121	-	2,729,040	-	2,729,040	100.00%
88000	-	121	-	2,729,040	-	2,729,040	100.00%
89000	-	121	-	2,729,040	-	2,729,040	100.00%
90000	-	121	-	2,729,040	-	2,729,040	100.00%
91000	-	121	-	2,729,040	-	2,729,040	100.00%
96000	-	121	-	2,729,040	-	2,729,040	100.00%
98000	-	121	-	2,729,040	-	2,729,040	100.00%
99000	-	121	-	2,729,040	-	2,729,040	100.00%
100000	-	121	-	2,729,040	-	2,729,040	100.00%
101000	-	121	-	2,729,040	-	2,729,040	100.00%
102000	-	121	-	2,729,040	-	2,729,040	100.00%
103000	-	121	-	2,729,040	-	2,729,040	100.00%
104000	-	121	-	2,729,040	-	2,729,040	100.00%
106000	-	121	-	2,729,040	-	2,729,040	100.00%
109000	-	121	-	2,729,040	-	2,729,040	100.00%
110000	-	121	-	2,729,040	-	2,729,040	100.00%
113000	-	121	-	2,729,040	-	2,729,040	100.00%
114000	-	121	-	2,729,040	-	2,729,040	100.00%
117000	-	121	-	2,729,040	-	2,729,040	100.00%
120000	-	121	-	2,729,040	-	2,729,040	100.00%
122000	-	121	-	2,729,040	-	2,729,040	100.00%
133000	-	121	-	2,729,040	-	2,729,040	100.00%
145000	-	121	-	2,729,040	-	2,729,040	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WJ
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []
 Customer Class Multi - Family
 Meter Size: 1-1/2"

Schedule: E-14 (Revised 2)
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	-	121	-	2,729,040	-	2,729,040	100.00%
151000	-	121	-	2,729,040	-	2,729,040	100.00%
153000	-	121	-	2,729,040	-	2,729,040	100.00%
158000	-	121	-	2,729,040	-	2,729,040	100.00%
168000	-	121	-	2,729,040	-	2,729,040	100.00%
173000	-	121	-	2,729,040	-	2,729,040	100.00%
178000	-	121	-	2,729,040	-	2,729,040	100.00%
180000	-	121	-	2,729,040	-	2,729,040	100.00%
190000	-	121	-	2,729,040	-	2,729,040	100.00%
195000	-	121	-	2,729,040	-	2,729,040	100.00%
206000	-	121	-	2,729,040	-	2,729,040	100.00%
208000	-	121	-	2,729,040	-	2,729,040	100.00%
210000	-	121	-	2,729,040	-	2,729,040	100.00%
213000	-	121	-	2,729,040	-	2,729,040	100.00%
219000	-	121	-	2,729,040	-	2,729,040	100.00%
227000	-	121	-	2,729,040	-	2,729,040	100.00%
230000	-	121	-	2,729,040	-	2,729,040	100.00%
239000	-	121	-	2,729,040	-	2,729,040	100.00%
250000	-	121	-	2,729,040	-	2,729,040	100.00%
261000	-	121	-	2,729,040	-	2,729,040	100.00%
269000	-	121	-	2,729,040	-	2,729,040	100.00%
289000	-	121	-	2,729,040	-	2,729,040	100.00%
297000	-	121	-	2,729,040	-	2,729,040	100.00%
305000	-	121	-	2,729,040	-	2,729,040	100.00%
313000	-	121	-	2,729,040	-	2,729,040	100.00%
340000	-	121	-	2,729,040	-	2,729,040	100.00%
358000	-	121	-	2,729,040	-	2,729,040	100.00%
373000	-	121	-	2,729,040	-	2,729,040	100.00%
385000	-	121	-	2,729,040	-	2,729,040	100.00%
390000	-	121	-	2,729,040	-	2,729,040	100.00%
401000	-	121	-	2,729,040	-	2,729,040	100.00%
417000	-	121	-	2,729,040	-	2,729,040	100.00%
423000	-	121	-	2,729,040	-	2,729,040	100.00%
438000	-	121	-	2,729,040	-	2,729,040	100.00%
472000	-	121	-	2,729,040	-	2,729,040	100.00%
477000	-	121	-	2,729,040	-	2,729,040	100.00%
484000	-	121	-	2,729,040	-	2,729,040	100.00%
488000	-	121	-	2,729,040	-	2,729,040	100.00%
507000	-	121	-	2,729,040	-	2,729,040	100.00%
517000	-	121	-	2,729,040	-	2,729,040	100.00%
525000	-	121	-	2,729,040	-	2,729,040	100.00%
529000	-	121	-	2,729,040	-	2,729,040	100.00%
600000	-	121	-	2,729,040	-	2,729,040	100.00%
603000	-	121	-	2,729,040	-	2,729,040	100.00%
605000	-	121	-	2,729,040	-	2,729,040	100.00%
633000	-	121	-	2,729,040	-	2,729,040	100.00%

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: 2"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	-	-	-	-	50	-	0.00%
1000	-	-	-	-	50	50,000	13.99%
2000	-	-	-	-	50	100,000	27.99%
3000	-	-	-	-	50	150,000	41.98%
4000	-	-	-	-	50	200,000	55.97%
5000	12	12	67,050	67,050	38	257,050	71.94%
6000	5	17	30,920	97,970	33	295,970	82.83%
7000	24	41	177,360	275,330	9	338,330	94.69%
8000	4	45	33,720	309,050	5	349,050	97.69%
9000	5	50	48,270	357,320	-	357,320	100.00%
10000	-	50	-	357,320	-	357,320	100.00%
11000	-	50	-	357,320	-	357,320	100.00%
12000	-	50	-	357,320	-	357,320	100.00%
13000	-	50	-	357,320	-	357,320	100.00%
14000	-	50	-	357,320	-	357,320	100.00%
15000	-	50	-	357,320	-	357,320	100.00%
16000	-	50	-	357,320	-	357,320	100.00%
17000	-	50	-	357,320	-	357,320	100.00%
18000	-	50	-	357,320	-	357,320	100.00%
19000	-	50	-	357,320	-	357,320	100.00%
20000	-	50	-	357,320	-	357,320	100.00%
21000	-	50	-	357,320	-	357,320	100.00%
22000	-	50	-	357,320	-	357,320	100.00%
23000	-	50	-	357,320	-	357,320	100.00%
24000	-	50	-	357,320	-	357,320	100.00%
25000	-	50	-	357,320	-	357,320	100.00%
26000	-	50	-	357,320	-	357,320	100.00%
27000	-	50	-	357,320	-	357,320	100.00%
28000	-	50	-	357,320	-	357,320	100.00%
29000	-	50	-	357,320	-	357,320	100.00%
30000	-	50	-	357,320	-	357,320	100.00%
31000	-	50	-	357,320	-	357,320	100.00%
32000	-	50	-	357,320	-	357,320	100.00%
33000	-	50	-	357,320	-	357,320	100.00%
34000	-	50	-	357,320	-	357,320	100.00%
35000	-	50	-	357,320	-	357,320	100.00%
36000	-	50	-	357,320	-	357,320	100.00%
37000	-	50	-	357,320	-	357,320	100.00%
38000	-	50	-	357,320	-	357,320	100.00%
39000	-	50	-	357,320	-	357,320	100.00%
40000	-	50	-	357,320	-	357,320	100.00%
41000	-	50	-	357,320	-	357,320	100.00%
42000	-	50	-	357,320	-	357,320	100.00%
43000	-	50	-	357,320	-	357,320	100.00%
44000	-	50	-	357,320	-	357,320	100.00%
45000	-	50	-	357,320	-	357,320	100.00%
46000	-	50	-	357,320	-	357,320	100.00%
47000	-	50	-	357,320	-	357,320	100.00%
48000	-	50	-	357,320	-	357,320	100.00%
49000	-	50	-	357,320	-	357,320	100.00%
50000	-	50	-	357,320	-	357,320	100.00%
51000	-	50	-	357,320	-	357,320	100.00%
52000	-	50	-	357,320	-	357,320	100.00%
53000	-	50	-	357,320	-	357,320	100.00%
54000	-	50	-	357,320	-	357,320	100.00%
55000	-	50	-	357,320	-	357,320	100.00%
56000	-	50	-	357,320	-	357,320	100.00%
57000	-	50	-	357,320	-	357,320	100.00%
58000	-	50	-	357,320	-	357,320	100.00%
59000	-	50	-	357,320	-	357,320	100.00%
61000	-	50	-	357,320	-	357,320	100.00%

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: 2"

Schedule: E-14 (Revised 2)
 Page 2 of 4
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]÷(5)	Percentage of Total
62000	-	50	-	357,320	-	357,320	100.00%
63000	-	50	-	357,320	-	357,320	100.00%
64000	-	50	-	357,320	-	357,320	100.00%
65000	-	50	-	357,320	-	357,320	100.00%
66000	-	50	-	357,320	-	357,320	100.00%
67000	-	50	-	357,320	-	357,320	100.00%
68000	-	50	-	357,320	-	357,320	100.00%
69000	-	50	-	357,320	-	357,320	100.00%
70000	-	50	-	357,320	-	357,320	100.00%
71000	-	50	-	357,320	-	357,320	100.00%
72000	-	50	-	357,320	-	357,320	100.00%
73000	-	50	-	357,320	-	357,320	100.00%
74000	-	50	-	357,320	-	357,320	100.00%
75000	-	50	-	357,320	-	357,320	100.00%
76000	-	50	-	357,320	-	357,320	100.00%
78000	-	50	-	357,320	-	357,320	100.00%
79000	-	50	-	357,320	-	357,320	100.00%
80000	-	50	-	357,320	-	357,320	100.00%
83000	-	50	-	357,320	-	357,320	100.00%
84000	-	50	-	357,320	-	357,320	100.00%
85000	-	50	-	357,320	-	357,320	100.00%
86000	-	50	-	357,320	-	357,320	100.00%
87000	-	50	-	357,320	-	357,320	100.00%
88000	-	50	-	357,320	-	357,320	100.00%
89000	-	50	-	357,320	-	357,320	100.00%
90000	-	50	-	357,320	-	357,320	100.00%
91000	-	50	-	357,320	-	357,320	100.00%
96000	-	50	-	357,320	-	357,320	100.00%
98000	-	50	-	357,320	-	357,320	100.00%
99000	-	50	-	357,320	-	357,320	100.00%
100000	-	50	-	357,320	-	357,320	100.00%
101000	-	50	-	357,320	-	357,320	100.00%
102000	-	50	-	357,320	-	357,320	100.00%
103000	-	50	-	357,320	-	357,320	100.00%
104000	-	50	-	357,320	-	357,320	100.00%
106000	-	50	-	357,320	-	357,320	100.00%
109000	-	50	-	357,320	-	357,320	100.00%
110000	-	50	-	357,320	-	357,320	100.00%
113000	-	50	-	357,320	-	357,320	100.00%
114000	-	50	-	357,320	-	357,320	100.00%
117000	-	50	-	357,320	-	357,320	100.00%
120000	-	50	-	357,320	-	357,320	100.00%
122000	-	50	-	357,320	-	357,320	100.00%
133000	-	50	-	357,320	-	357,320	100.00%
145000	-	50	-	357,320	-	357,320	100.00%

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: 2"

Schedule: E-14 (Revised 2)
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]÷(5)	Percentage of Total
150000	-	50	-	357,320	-	357,320	100.00%
151000	-	50	-	357,320	-	357,320	100.00%
153000	-	50	-	357,320	-	357,320	100.00%
158000	-	50	-	357,320	-	357,320	100.00%
168000	-	50	-	357,320	-	357,320	100.00%
173000	-	50	-	357,320	-	357,320	100.00%
178000	-	50	-	357,320	-	357,320	100.00%
180000	-	50	-	357,320	-	357,320	100.00%
190000	-	50	-	357,320	-	357,320	100.00%
195000	-	50	-	357,320	-	357,320	100.00%
206000	-	50	-	357,320	-	357,320	100.00%
208000	-	50	-	357,320	-	357,320	100.00%
210000	-	50	-	357,320	-	357,320	100.00%
213000	-	50	-	357,320	-	357,320	100.00%
219000	-	50	-	357,320	-	357,320	100.00%
227000	-	50	-	357,320	-	357,320	100.00%
230000	-	50	-	357,320	-	357,320	100.00%
239000	-	50	-	357,320	-	357,320	100.00%
250000	-	50	-	357,320	-	357,320	100.00%
261000	-	50	-	357,320	-	357,320	100.00%
269000	-	50	-	357,320	-	357,320	100.00%
289000	-	50	-	357,320	-	357,320	100.00%
297000	-	50	-	357,320	-	357,320	100.00%
305000	-	50	-	357,320	-	357,320	100.00%
313000	-	50	-	357,320	-	357,320	100.00%
340000	-	50	-	357,320	-	357,320	100.00%
358000	-	50	-	357,320	-	357,320	100.00%
373000	-	50	-	357,320	-	357,320	100.00%
385000	-	50	-	357,320	-	357,320	100.00%
390000	-	50	-	357,320	-	357,320	100.00%
401000	-	50	-	357,320	-	357,320	100.00%
417000	-	50	-	357,320	-	357,320	100.00%
423000	-	50	-	357,320	-	357,320	100.00%
438000	-	50	-	357,320	-	357,320	100.00%
472000	-	50	-	357,320	-	357,320	100.00%
477000	-	50	-	357,320	-	357,320	100.00%
484000	-	50	-	357,320	-	357,320	100.00%
488000	-	50	-	357,320	-	357,320	100.00%
507000	-	50	-	357,320	-	357,320	100.00%
517000	-	50	-	357,320	-	357,320	100.00%
525000	-	50	-	357,320	-	357,320	100.00%
529000	-	50	-	357,320	-	357,320	100.00%
600000	-	50	-	357,320	-	357,320	100.00%
603000	-	50	-	357,320	-	357,320	100.00%
605000	-	50	-	357,320	-	357,320	100.00%
633000	-	50	-	357,320	-	357,320	100.00%

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 General
 Meter Size: 2"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	-	-	-	-	23	-	0.00%
1000	-	-	-	-	23	23,000	1.52%
2000	-	-	-	-	23	46,000	3.05%
3000	-	-	-	-	23	69,000	4.57%
4000	-	-	-	-	23	92,000	6.09%
5000	-	-	-	-	23	115,000	7.62%
6000	-	-	-	-	23	138,000	9.14%
7000	-	-	-	-	23	161,000	10.66%
8000	-	-	-	-	23	184,000	12.19%
9000	-	-	-	-	23	207,000	13.71%
10000	-	-	-	-	23	230,000	15.24%
11000	-	-	-	-	23	253,000	16.76%
12000	-	-	-	-	23	276,000	18.28%
13000	-	-	-	-	23	299,000	19.81%
14000	-	-	-	-	23	322,000	21.33%
15000	-	-	-	-	23	345,000	22.85%
16000	-	-	-	-	23	368,000	24.38%
17000	-	-	-	-	23	391,000	25.90%
18000	-	-	-	-	23	414,000	27.42%
19000	-	-	-	-	23	437,000	28.95%
20000	-	-	-	-	23	460,000	30.47%
21000	-	-	-	-	23	483,000	31.99%
22000	-	-	-	-	23	506,000	33.52%
23000	-	-	-	-	23	529,000	35.04%
24000	-	-	-	-	23	552,000	36.56%
25000	-	-	-	-	23	575,000	38.09%
26000	-	-	-	-	23	598,000	39.61%
27000	-	-	-	-	23	621,000	41.13%
28000	-	-	-	-	23	644,000	42.66%
29000	-	-	-	-	23	667,000	44.18%
30000	-	-	-	-	23	690,000	45.71%
31000	-	-	-	-	23	713,000	47.23%
32000	-	-	-	-	23	736,000	48.75%
33000	-	-	-	-	23	759,000	50.28%
34000	-	-	-	-	23	782,000	51.80%
35000	-	-	-	-	23	805,000	53.32%
36000	-	-	-	-	23	828,000	54.85%
37000	-	-	-	-	23	851,000	56.37%
38000	-	-	-	-	23	874,000	57.89%
39000	-	-	-	-	23	897,000	59.42%
40000	-	-	-	-	23	920,000	60.94%
41000	-	-	-	-	23	943,000	62.46%
42000	-	-	-	-	23	966,000	63.99%
43000	-	-	-	-	23	989,000	65.51%
44000	-	-	-	-	23	1,012,000	67.03%
45000	-	-	-	-	23	1,035,000	68.56%
46000	-	-	-	-	23	1,058,000	70.08%
47000	-	-	-	-	23	1,081,000	71.60%
48000	2	2	96,290	96,290	21	1,104,290	73.15%
49000	-	2	-	96,290	21	1,125,290	74.54%
50000	-	2	-	96,290	21	1,146,290	75.93%
51000	-	2	-	96,290	21	1,167,290	77.32%
52000	-	2	-	96,290	21	1,188,290	78.71%
53000	2	4	107,710	204,000	19	1,211,000	80.22%
54000	2	6	109,750	313,750	17	1,231,750	81.59%
55000	2	8	111,740	425,490	15	1,250,490	82.83%
56000	-	8	-	425,490	15	1,265,490	83.83%
57000	2	10	114,250	539,740	13	1,280,740	84.84%
58000	2	12	117,000	656,740	11	1,294,740	85.76%
59000	-	12	-	656,740	11	1,305,740	86.49%
61000	-	12	-	656,740	11	1,327,740	87.95%

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 General
 Meter Size: 2"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	-	12	-	656,740	11	1,338,740	88.68%
63000	2	14	126,210	782,950	9	1,349,950	89.42%
64000	-	14	-	782,950	9	1,358,950	90.02%
65000	-	14	-	782,950	9	1,367,950	90.61%
66000	-	14	-	782,950	9	1,376,950	91.21%
67000	-	14	-	782,950	9	1,385,950	91.80%
68000	2	16	137,920	920,870	7	1,396,870	92.53%
69000	-	16	-	920,870	7	1,403,870	92.99%
70000	2	18	140,890	1,061,760	5	1,411,760	93.51%
71000	2	20	142,060	1,203,820	3	1,416,820	93.85%
72000	-	20	-	1,203,820	3	1,419,820	94.05%
73000	-	20	-	1,203,820	3	1,422,820	94.25%
74000	-	20	-	1,203,820	3	1,425,820	94.45%
75000	-	20	-	1,203,820	3	1,428,820	94.64%
76000	-	20	-	1,203,820	3	1,431,820	94.84%
78000	-	20	-	1,203,820	3	1,437,820	95.24%
79000	-	20	-	1,203,820	3	1,440,820	95.44%
80000	-	20	-	1,203,820	3	1,443,820	95.64%
83000	-	20	-	1,203,820	3	1,452,820	96.23%
84000	-	20	-	1,203,820	3	1,455,820	96.43%
85000	-	20	-	1,203,820	3	1,458,820	96.63%
86000	-	20	-	1,203,820	3	1,461,820	96.83%
87000	-	20	-	1,203,820	3	1,464,820	97.03%
88000	-	20	-	1,203,820	3	1,467,820	97.23%
89000	-	20	-	1,203,820	3	1,470,820	97.43%
90000	-	20	-	1,203,820	3	1,473,820	97.62%
91000	1	21	91,010	1,294,830	2	1,476,830	97.82%
96000	-	21	-	1,294,830	2	1,486,830	98.49%
98000	-	21	-	1,294,830	2	1,490,830	98.75%
99000	-	21	-	1,294,830	2	1,492,830	98.88%
100000	-	21	-	1,294,830	2	1,494,830	99.02%
101000	-	21	-	1,294,830	2	1,496,830	99.15%
102000	-	21	-	1,294,830	2	1,498,830	99.28%
103000	-	21	-	1,294,830	2	1,500,830	99.41%
104000	-	21	-	1,294,830	2	1,502,830	99.55%
106000	-	21	-	1,294,830	2	1,506,830	99.81%
109000	2	23	214,850	1,509,680	-	1,509,680	100.00%
110000	-	23	-	1,509,680	-	1,509,680	100.00%
113000	-	23	-	1,509,680	-	1,509,680	100.00%
114000	-	23	-	1,509,680	-	1,509,680	100.00%
117000	-	23	-	1,509,680	-	1,509,680	100.00%
120000	-	23	-	1,509,680	-	1,509,680	100.00%
122000	-	23	-	1,509,680	-	1,509,680	100.00%
133000	-	23	-	1,509,680	-	1,509,680	100.00%
145000	-	23	-	1,509,680	-	1,509,680	100.00%

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 General
 Meter Size: 2"

Schedule: E-14 (Revised 2)
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	-	23	-	1,509,680	-	1,509,680	100.00%
151000	-	23	-	1,509,680	-	1,509,680	100.00%
153000	-	23	-	1,509,680	-	1,509,680	100.00%
158000	-	23	-	1,509,680	-	1,509,680	100.00%
168000	-	23	-	1,509,680	-	1,509,680	100.00%
173000	-	23	-	1,509,680	-	1,509,680	100.00%
178000	-	23	-	1,509,680	-	1,509,680	100.00%
180000	-	23	-	1,509,680	-	1,509,680	100.00%
190000	-	23	-	1,509,680	-	1,509,680	100.00%
195000	-	23	-	1,509,680	-	1,509,680	100.00%
206000	-	23	-	1,509,680	-	1,509,680	100.00%
208000	-	23	-	1,509,680	-	1,509,680	100.00%
210000	-	23	-	1,509,680	-	1,509,680	100.00%
213000	-	23	-	1,509,680	-	1,509,680	100.00%
219000	-	23	-	1,509,680	-	1,509,680	100.00%
227000	-	23	-	1,509,680	-	1,509,680	100.00%
230000	-	23	-	1,509,680	-	1,509,680	100.00%
239000	-	23	-	1,509,680	-	1,509,680	100.00%
250000	-	23	-	1,509,680	-	1,509,680	100.00%
261000	-	23	-	1,509,680	-	1,509,680	100.00%
269000	-	23	-	1,509,680	-	1,509,680	100.00%
289000	-	23	-	1,509,680	-	1,509,680	100.00%
297000	-	23	-	1,509,680	-	1,509,680	100.00%
305000	-	23	-	1,509,680	-	1,509,680	100.00%
313000	-	23	-	1,509,680	-	1,509,680	100.00%
340000	-	23	-	1,509,680	-	1,509,680	100.00%
358000	-	23	-	1,509,680	-	1,509,680	100.00%
373000	-	23	-	1,509,680	-	1,509,680	100.00%
385000	-	23	-	1,509,680	-	1,509,680	100.00%
390000	-	23	-	1,509,680	-	1,509,680	100.00%
401000	-	23	-	1,509,680	-	1,509,680	100.00%
417000	-	23	-	1,509,680	-	1,509,680	100.00%
423000	-	23	-	1,509,680	-	1,509,680	100.00%
438000	-	23	-	1,509,680	-	1,509,680	100.00%
472000	-	23	-	1,509,680	-	1,509,680	100.00%
477000	-	23	-	1,509,680	-	1,509,680	100.00%
484000	-	23	-	1,509,680	-	1,509,680	100.00%
488000	-	23	-	1,509,680	-	1,509,680	100.00%
507000	-	23	-	1,509,680	-	1,509,680	100.00%
517000	-	23	-	1,509,680	-	1,509,680	100.00%
525000	-	23	-	1,509,680	-	1,509,680	100.00%
529000	-	23	-	1,509,680	-	1,509,680	100.00%
600000	-	23	-	1,509,680	-	1,509,680	100.00%
603000	-	23	-	1,509,680	-	1,509,680	100.00%
605000	-	23	-	1,509,680	-	1,509,680	100.00%
633000	-	23	-	1,509,680	-	1,509,680	100.00%

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 Multi - Family
 Meter Size: 2"

Schedule: E-14 (Revised 2)
 Page 1 of 5
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	-	-	-	-	5	-	0.00%
1000	-	-	-	-	5	5,000	1.23%
2000	-	-	-	-	5	10,000	2.46%
3000	-	-	-	-	5	15,000	3.68%
4000	-	-	-	-	5	20,000	4.91%
5000	-	-	-	-	5	25,000	6.14%
6000	-	-	-	-	5	30,000	7.37%
7000	-	-	-	-	5	35,000	8.59%
8000	-	-	-	-	5	40,000	9.82%
9000	-	-	-	-	5	45,000	11.05%
10000	-	-	-	-	5	50,000	12.28%
11000	-	-	-	-	5	55,000	13.50%
12000	-	-	-	-	5	60,000	14.73%
13000	-	-	-	-	5	65,000	15.96%
14000	-	-	-	-	5	70,000	17.19%
15000	-	-	-	-	5	75,000	18.41%
16000	-	-	-	-	5	80,000	19.64%
17000	-	-	-	-	5	85,000	20.87%
18000	-	-	-	-	5	90,000	22.10%
19000	-	-	-	-	5	95,000	23.32%
20000	-	-	-	-	5	100,000	24.55%
21000	-	-	-	-	5	105,000	25.78%
22000	-	-	-	-	5	110,000	27.01%
23000	-	-	-	-	5	115,000	28.23%
24000	-	-	-	-	5	120,000	29.46%
25000	-	-	-	-	5	125,000	30.69%
26000	-	-	-	-	5	130,000	31.92%
27000	-	-	-	-	5	135,000	33.15%
28000	-	-	-	-	5	140,000	34.37%
29000	-	-	-	-	5	145,000	35.60%
30000	-	-	-	-	5	150,000	36.83%
31000	-	-	-	-	5	155,000	38.06%
32000	-	-	-	-	5	160,000	39.28%
33000	-	-	-	-	5	165,000	40.51%
34000	-	-	-	-	5	170,000	41.74%
35000	-	-	-	-	5	175,000	42.97%
36000	1	1	36,900	36,900	4	180,900	44.41%
37000	-	1	-	36,900	4	184,900	45.40%
38000	-	1	-	36,900	4	188,900	46.38%
39000	-	1	-	36,900	4	192,900	47.36%
40000	-	1	-	36,900	4	196,900	48.34%
41000	-	1	-	36,900	4	200,900	49.32%
42000	-	1	-	36,900	4	204,900	50.31%
43000	-	1	-	36,900	4	208,900	51.29%
44000	-	1	-	36,900	4	212,900	52.27%
45000	-	1	-	36,900	4	216,900	53.25%
46000	-	1	-	36,900	4	220,900	54.24%
47000	-	1	-	36,900	4	224,900	55.22%
48000	-	1	-	36,900	4	228,900	56.20%
49000	-	1	-	36,900	4	232,900	57.18%
50000	-	1	-	36,900	4	236,900	58.16%
51000	-	1	-	36,900	4	240,900	59.15%
52000	-	1	-	36,900	4	244,900	60.13%
53000	-	1	-	36,900	4	248,900	61.11%
54000	-	1	-	36,900	4	252,900	62.09%
55000	-	1	-	36,900	4	256,900	63.07%
56000	-	1	-	36,900	4	260,900	64.06%
57000	-	1	-	36,900	4	264,900	65.04%
58000	-	1	-	36,900	4	268,900	66.02%
59000	-	1	-	36,900	4	272,900	67.00%
61000	-	1	-	36,900	4	280,900	68.97%

Billing Analysis Schedules

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WJ
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []
 Customer Class Multi - Family
 Meter Size: 2"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	-	1	-	36,900	4	284,900	69.95%
63000	-	1	-	36,900	4	288,900	70.93%
64000	-	1	-	36,900	4	292,900	71.91%
65000	-	1	-	36,900	4	296,900	72.89%
66000	-	1	-	36,900	4	300,900	73.88%
67000	-	1	-	36,900	4	304,900	74.86%
68000	-	1	-	36,900	4	308,900	75.84%
69000	-	1	-	36,900	4	312,900	76.82%
70000	-	1	-	36,900	4	316,900	77.81%
71000	-	1	-	36,900	4	320,900	78.79%
72000	-	1	-	36,900	4	324,900	79.77%
73000	-	1	-	36,900	4	328,900	80.75%
74000	-	1	-	36,900	4	332,900	81.73%
75000	-	1	-	36,900	4	336,900	82.72%
76000	-	1	-	36,900	4	340,900	83.70%
78000	-	1	-	36,900	4	348,900	85.66%
79000	1	2	79,000	115,900	3	352,900	86.64%
80000	-	2	-	115,900	3	355,900	87.38%
83000	-	2	-	115,900	3	364,900	89.59%
84000	-	2	-	115,900	3	367,900	90.33%
85000	-	2	-	115,900	3	370,900	91.06%
86000	-	2	-	115,900	3	373,900	91.80%
87000	-	2	-	115,900	3	376,900	92.54%
88000	-	2	-	115,900	3	379,900	93.27%
89000	1	3	89,400	205,300	2	383,300	94.11%
90000	-	3	-	205,300	2	385,300	94.60%
91000	-	3	-	205,300	2	387,300	95.09%
96000	-	3	-	205,300	2	397,300	97.54%
98000	-	3	-	205,300	2	401,300	98.53%
99000	-	3	-	205,300	2	403,300	99.02%
100000	1	4	100,700	306,000	1	406,000	99.68%
101000	1	5	101,300	407,300	-	407,300	100.00%
102000	-	5	-	407,300	-	407,300	100.00%
103000	-	5	-	407,300	-	407,300	100.00%
104000	-	5	-	407,300	-	407,300	100.00%
106000	-	5	-	407,300	-	407,300	100.00%
109000	-	5	-	407,300	-	407,300	100.00%
110000	-	5	-	407,300	-	407,300	100.00%
113000	-	5	-	407,300	-	407,300	100.00%
114000	-	5	-	407,300	-	407,300	100.00%
117000	-	5	-	407,300	-	407,300	100.00%
120000	-	5	-	407,300	-	407,300	100.00%
122000	-	5	-	407,300	-	407,300	100.00%
133000	-	5	-	407,300	-	407,300	100.00%
145000	-	5	-	407,300	-	407,300	100.00%

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 Multi - Family
 Meter Size: 2"

Schedule: E-14 (Revised 2)
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [[1)x(6)]+(5)	Percentage of Total
150000	-	5	-	407,300	-	407,300	100.00%
151000	-	5	-	407,300	-	407,300	100.00%
153000	-	5	-	407,300	-	407,300	100.00%
158000	-	5	-	407,300	-	407,300	100.00%
168000	-	5	-	407,300	-	407,300	100.00%
173000	-	5	-	407,300	-	407,300	100.00%
178000	-	5	-	407,300	-	407,300	100.00%
180000	-	5	-	407,300	-	407,300	100.00%
190000	-	5	-	407,300	-	407,300	100.00%
195000	-	5	-	407,300	-	407,300	100.00%
206000	-	5	-	407,300	-	407,300	100.00%
208000	-	5	-	407,300	-	407,300	100.00%
210000	-	5	-	407,300	-	407,300	100.00%
213000	-	5	-	407,300	-	407,300	100.00%
219000	-	5	-	407,300	-	407,300	100.00%
227000	-	5	-	407,300	-	407,300	100.00%
230000	-	5	-	407,300	-	407,300	100.00%
239000	-	5	-	407,300	-	407,300	100.00%
250000	-	5	-	407,300	-	407,300	100.00%
261000	-	5	-	407,300	-	407,300	100.00%
269000	-	5	-	407,300	-	407,300	100.00%
289000	-	5	-	407,300	-	407,300	100.00%
297000	-	5	-	407,300	-	407,300	100.00%
305000	-	5	-	407,300	-	407,300	100.00%
313000	-	5	-	407,300	-	407,300	100.00%
340000	-	5	-	407,300	-	407,300	100.00%
358000	-	5	-	407,300	-	407,300	100.00%
373000	-	5	-	407,300	-	407,300	100.00%
385000	-	5	-	407,300	-	407,300	100.00%
390000	-	5	-	407,300	-	407,300	100.00%
401000	-	5	-	407,300	-	407,300	100.00%
417000	-	5	-	407,300	-	407,300	100.00%
423000	-	5	-	407,300	-	407,300	100.00%
438000	-	5	-	407,300	-	407,300	100.00%
472000	-	5	-	407,300	-	407,300	100.00%
477000	-	5	-	407,300	-	407,300	100.00%
484000	-	5	-	407,300	-	407,300	100.00%
488000	-	5	-	407,300	-	407,300	100.00%
507000	-	5	-	407,300	-	407,300	100.00%
517000	-	5	-	407,300	-	407,300	100.00%
525000	-	5	-	407,300	-	407,300	100.00%
529000	-	5	-	407,300	-	407,300	100.00%
600000	-	5	-	407,300	-	407,300	100.00%
603000	-	5	-	407,300	-	407,300	100.00%
605000	-	5	-	407,300	-	407,300	100.00%
633000	-	5	-	407,300	-	407,300	100.00%

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 Multi - Family
 Meter Size: 3"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	-	-	-	-	11	-	0.00%
1000	-	-	-	-	11	11,000	2.03%
2000	-	-	-	-	11	22,000	4.07%
3000	-	-	-	-	11	33,000	6.10%
4000	-	-	-	-	11	44,000	8.13%
5000	-	-	-	-	11	55,000	10.17%
6000	-	-	-	-	11	66,000	12.20%
7000	-	-	-	-	11	77,000	14.23%
8000	-	-	-	-	11	88,000	16.27%
9000	-	-	-	-	11	99,000	18.30%
10000	-	-	-	-	11	110,000	20.33%
11000	-	-	-	-	11	121,000	22.37%
12000	-	-	-	-	11	132,000	24.40%
13000	-	-	-	-	11	143,000	26.43%
14000	-	-	-	-	11	154,000	28.47%
15000	-	-	-	-	11	165,000	30.50%
16000	-	-	-	-	11	176,000	32.53%
17000	-	-	-	-	11	187,000	34.57%
18000	1	1	18,500	18,500	10	198,500	36.69%
19000	-	1	-	18,500	10	208,500	38.54%
20000	-	1	-	18,500	10	218,500	40.39%
21000	-	1	-	18,500	10	228,500	42.24%
22000	-	1	-	18,500	10	238,500	44.09%
23000	-	1	-	18,500	10	248,500	45.93%
24000	-	1	-	18,500	10	258,500	47.78%
25000	-	1	-	18,500	10	268,500	49.63%
26000	-	1	-	18,500	10	278,500	51.48%
27000	1	2	24,700	43,200	9	286,200	52.90%
28000	-	2	-	43,200	9	295,200	54.57%
29000	-	2	-	43,200	9	304,200	56.23%
30000	-	2	-	43,200	9	313,200	57.89%
31000	1	3	31,300	74,500	8	322,500	59.61%
32000	-	3	-	74,500	8	330,500	61.09%
33000	-	3	-	74,500	8	338,500	62.57%
34000	-	3	-	74,500	8	346,500	64.05%
35000	-	3	-	74,500	8	354,500	65.53%
36000	1	4	36,300	110,800	7	362,800	67.06%
37000	1	5	37,800	148,600	6	370,600	68.50%
38000	-	5	-	148,600	6	376,600	69.61%
39000	1	6	39,300	187,900	5	382,900	70.78%
40000	-	6	-	187,900	5	387,900	71.70%
41000	-	6	-	187,900	5	392,900	72.62%
42000	-	6	-	187,900	5	397,900	73.55%
43000	1	7	43,500	231,400	4	403,400	74.57%
44000	-	7	-	231,400	4	407,400	75.30%
45000	-	7	-	231,400	4	411,400	76.04%
46000	-	7	-	231,400	4	415,400	76.78%
47000	-	7	-	231,400	4	419,400	77.52%
48000	-	7	-	231,400	4	423,400	78.26%
49000	-	7	-	231,400	4	427,400	79.00%
50000	-	7	-	231,400	4	431,400	79.74%
51000	-	7	-	231,400	4	435,400	80.48%
52000	-	7	-	231,400	4	439,400	81.22%
53000	-	7	-	231,400	4	443,400	81.96%
54000	-	7	-	231,400	4	447,400	82.70%
55000	-	7	-	231,400	4	451,400	83.44%
56000	-	7	-	231,400	4	455,400	84.18%
57000	-	7	-	231,400	4	459,400	84.92%
58000	-	7	-	231,400	4	463,400	85.66%
59000	-	7	-	231,400	4	467,400	86.40%
61000	-	7	-	231,400	4	475,400	87.87%

Billing Analysis Schedules

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WJ
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []
 Customer Class Multi - Family
 Meter Size: 3"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	-	7	-	231,400	4	479,400	88.61%
63000	-	7	-	231,400	4	483,400	89.35%
64000	-	7	-	231,400	4	487,400	90.09%
65000	-	7	-	231,400	4	491,400	90.83%
66000	-	7	-	231,400	4	495,400	91.57%
67000	-	7	-	231,400	4	499,400	92.31%
68000	2	9	137,700	369,100	2	505,100	93.36%
69000	-	9	-	369,100	2	507,100	93.73%
70000	-	9	-	369,100	2	509,100	94.10%
71000	1	10	71,500	440,600	1	511,600	94.57%
72000	-	10	-	440,600	1	512,600	94.75%
73000	-	10	-	440,600	1	513,600	94.94%
74000	-	10	-	440,600	1	514,600	95.12%
75000	-	10	-	440,600	1	515,600	95.30%
76000	-	10	-	440,600	1	516,600	95.49%
78000	-	10	-	440,600	1	518,600	95.86%
79000	-	10	-	440,600	1	519,600	96.04%
80000	-	10	-	440,600	1	520,600	96.23%
83000	-	10	-	440,600	1	523,600	96.78%
84000	-	10	-	440,600	1	524,600	96.97%
85000	-	10	-	440,600	1	525,600	97.15%
86000	-	10	-	440,600	1	526,600	97.34%
87000	-	10	-	440,600	1	527,600	97.52%
88000	-	10	-	440,600	1	528,600	97.71%
89000	-	10	-	440,600	1	529,600	97.89%
90000	-	10	-	440,600	1	530,600	98.08%
91000	-	10	-	440,600	1	531,600	98.26%
96000	-	10	-	440,600	1	536,600	99.19%
98000	-	10	-	440,600	1	538,600	99.56%
99000	-	10	-	440,600	1	539,600	99.74%
100000	1	11	100,400	541,000	-	541,000	100.00%
101000	-	11	-	541,000	-	541,000	100.00%
102000	-	11	-	541,000	-	541,000	100.00%
103000	-	11	-	541,000	-	541,000	100.00%
104000	-	11	-	541,000	-	541,000	100.00%
106000	-	11	-	541,000	-	541,000	100.00%
109000	-	11	-	541,000	-	541,000	100.00%
110000	-	11	-	541,000	-	541,000	100.00%
113000	-	11	-	541,000	-	541,000	100.00%
114000	-	11	-	541,000	-	541,000	100.00%
117000	-	11	-	541,000	-	541,000	100.00%
120000	-	11	-	541,000	-	541,000	100.00%
122000	-	11	-	541,000	-	541,000	100.00%
133000	-	11	-	541,000	-	541,000	100.00%
145000	-	11	-	541,000	-	541,000	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Sunshine Utilities of Central Florida, Inc.
 Docket No.: 100048-WJ
 Test Year Ended: December 31, 2010
 Water [X] or Wastewater []
 Customer Class Multi - Family
 Meter Size: 3"

Schedule: E-14 (Revised 2)
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	-	11	-	541,000	-	541,000	100.00%
151000	-	11	-	541,000	-	541,000	100.00%
153000	-	11	-	541,000	-	541,000	100.00%
158000	-	11	-	541,000	-	541,000	100.00%
168000	-	11	-	541,000	-	541,000	100.00%
173000	-	11	-	541,000	-	541,000	100.00%
178000	-	11	-	541,000	-	541,000	100.00%
180000	-	11	-	541,000	-	541,000	100.00%
190000	-	11	-	541,000	-	541,000	100.00%
195000	-	11	-	541,000	-	541,000	100.00%
206000	-	11	-	541,000	-	541,000	100.00%
208000	-	11	-	541,000	-	541,000	100.00%
210000	-	11	-	541,000	-	541,000	100.00%
213000	-	11	-	541,000	-	541,000	100.00%
219000	-	11	-	541,000	-	541,000	100.00%
227000	-	11	-	541,000	-	541,000	100.00%
230000	-	11	-	541,000	-	541,000	100.00%
239000	-	11	-	541,000	-	541,000	100.00%
250000	-	11	-	541,000	-	541,000	100.00%
261000	-	11	-	541,000	-	541,000	100.00%
269000	-	11	-	541,000	-	541,000	100.00%
289000	-	11	-	541,000	-	541,000	100.00%
297000	-	11	-	541,000	-	541,000	100.00%
305000	-	11	-	541,000	-	541,000	100.00%
313000	-	11	-	541,000	-	541,000	100.00%
340000	-	11	-	541,000	-	541,000	100.00%
358000	-	11	-	541,000	-	541,000	100.00%
373000	-	11	-	541,000	-	541,000	100.00%
385000	-	11	-	541,000	-	541,000	100.00%
390000	-	11	-	541,000	-	541,000	100.00%
401000	-	11	-	541,000	-	541,000	100.00%
417000	-	11	-	541,000	-	541,000	100.00%
423000	-	11	-	541,000	-	541,000	100.00%
438000	-	11	-	541,000	-	541,000	100.00%
472000	-	11	-	541,000	-	541,000	100.00%
477000	-	11	-	541,000	-	541,000	100.00%
484000	-	11	-	541,000	-	541,000	100.00%
488000	-	11	-	541,000	-	541,000	100.00%
507000	-	11	-	541,000	-	541,000	100.00%
517000	-	11	-	541,000	-	541,000	100.00%
525000	-	11	-	541,000	-	541,000	100.00%
529000	-	11	-	541,000	-	541,000	100.00%
600000	-	11	-	541,000	-	541,000	100.00%
603000	-	11	-	541,000	-	541,000	100.00%
605000	-	11	-	541,000	-	541,000	100.00%
633000	-	11	-	541,000	-	541,000	100.00%

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 or Wastewater
 Customer Class Residential
 Meter Size: 4"

Schedule: E-14 (Revised 2)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0		-		-	11	-	0.00%
1000	1	1	1,540	1,540	10	11,540	37.59%
2000	6	7	14,590	16,130	4	24,130	78.60%
3000	3	10	10,540	26,670	1	29,670	96.64%
4000	1	11	4,030	30,700	-	30,700	100.00%
5000	-	11	-	30,700	-	30,700	100.00%
6000	-	11	-	30,700	-	30,700	100.00%
7000	-	11	-	30,700	-	30,700	100.00%
8000	-	11	-	30,700	-	30,700	100.00%
9000	-	11	-	30,700	-	30,700	100.00%
10000	-	11	-	30,700	-	30,700	100.00%
11000	-	11	-	30,700	-	30,700	100.00%
12000	-	11	-	30,700	-	30,700	100.00%
13000	-	11	-	30,700	-	30,700	100.00%
14000	-	11	-	30,700	-	30,700	100.00%
15000	-	11	-	30,700	-	30,700	100.00%
16000	-	11	-	30,700	-	30,700	100.00%
17000	-	11	-	30,700	-	30,700	100.00%
18000	-	11	-	30,700	-	30,700	100.00%
19000	-	11	-	30,700	-	30,700	100.00%
20000	-	11	-	30,700	-	30,700	100.00%
21000	-	11	-	30,700	-	30,700	100.00%
22000	-	11	-	30,700	-	30,700	100.00%
23000	-	11	-	30,700	-	30,700	100.00%
24000	-	11	-	30,700	-	30,700	100.00%
25000	-	11	-	30,700	-	30,700	100.00%
26000	-	11	-	30,700	-	30,700	100.00%
27000	-	11	-	30,700	-	30,700	100.00%
28000	-	11	-	30,700	-	30,700	100.00%
29000	-	11	-	30,700	-	30,700	100.00%
30000	-	11	-	30,700	-	30,700	100.00%
31000	-	11	-	30,700	-	30,700	100.00%
32000	-	11	-	30,700	-	30,700	100.00%
33000	-	11	-	30,700	-	30,700	100.00%
34000	-	11	-	30,700	-	30,700	100.00%
35000	-	11	-	30,700	-	30,700	100.00%
36000	-	11	-	30,700	-	30,700	100.00%
37000	-	11	-	30,700	-	30,700	100.00%
38000	-	11	-	30,700	-	30,700	100.00%
39000	-	11	-	30,700	-	30,700	100.00%
40000	-	11	-	30,700	-	30,700	100.00%
41000	-	11	-	30,700	-	30,700	100.00%
42000	-	11	-	30,700	-	30,700	100.00%
43000	-	11	-	30,700	-	30,700	100.00%
44000	-	11	-	30,700	-	30,700	100.00%
45000	-	11	-	30,700	-	30,700	100.00%
46000	-	11	-	30,700	-	30,700	100.00%
47000	-	11	-	30,700	-	30,700	100.00%
48000	-	11	-	30,700	-	30,700	100.00%
49000	-	11	-	30,700	-	30,700	100.00%
50000	-	11	-	30,700	-	30,700	100.00%
51000	-	11	-	30,700	-	30,700	100.00%
52000	-	11	-	30,700	-	30,700	100.00%
53000	-	11	-	30,700	-	30,700	100.00%
54000	-	11	-	30,700	-	30,700	100.00%
55000	-	11	-	30,700	-	30,700	100.00%
56000	-	11	-	30,700	-	30,700	100.00%
57000	-	11	-	30,700	-	30,700	100.00%
58000	-	11	-	30,700	-	30,700	100.00%
59000	-	11	-	30,700	-	30,700	100.00%
61000	-	11	-	30,700	-	30,700	100.00%

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: 4"

Schedule: E-14 (Revised)
 Page 2 of 2
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	-	-	-	30,700	-	30,700	100.00%
63000	-	-	-	30,700	-	30,700	100.00%
64000	-	-	-	30,700	-	30,700	100.00%
65000	-	-	-	30,700	-	30,700	100.00%
66000	-	-	-	30,700	-	30,700	100.00%
67000	-	-	-	30,700	-	30,700	100.00%
68000	-	-	-	30,700	-	30,700	100.00%
69000	-	-	-	30,700	-	30,700	100.00%
70000	-	-	-	30,700	-	30,700	100.00%
71000	-	-	-	30,700	-	30,700	100.00%
72000	-	-	-	30,700	-	30,700	100.00%
73000	-	-	-	30,700	-	30,700	100.00%
74000	-	-	-	30,700	-	30,700	100.00%
75000	-	-	-	30,700	-	30,700	100.00%
76000	-	-	-	30,700	-	30,700	100.00%
78000	-	-	-	30,700	-	30,700	100.00%
79000	-	-	-	30,700	-	30,700	100.00%
80000	-	-	-	30,700	-	30,700	100.00%
83000	-	-	-	30,700	-	30,700	100.00%
84000	-	-	-	30,700	-	30,700	100.00%
85000	-	-	-	30,700	-	30,700	100.00%
86000	-	-	-	30,700	-	30,700	100.00%
87000	-	-	-	30,700	-	30,700	100.00%
88000	-	-	-	30,700	-	30,700	100.00%
89000	-	-	-	30,700	-	30,700	100.00%
90000	-	-	-	30,700	-	30,700	100.00%
91000	-	-	-	30,700	-	30,700	100.00%
96000	-	-	-	30,700	-	30,700	100.00%
98000	-	-	-	30,700	-	30,700	100.00%
99000	-	-	-	30,700	-	30,700	100.00%
100000	-	-	-	30,700	-	30,700	100.00%
101000	-	-	-	30,700	-	30,700	100.00%
102000	-	-	-	30,700	-	30,700	100.00%
103000	-	-	-	30,700	-	30,700	100.00%
104000	-	-	-	30,700	-	30,700	100.00%
106000	-	-	-	30,700	-	30,700	100.00%
109000	-	-	-	30,700	-	30,700	100.00%
110000	-	-	-	30,700	-	30,700	100.00%
113000	-	-	-	30,700	-	30,700	100.00%
114000	-	-	-	30,700	-	30,700	100.00%
117000	-	-	-	30,700	-	30,700	100.00%
120000	-	-	-	30,700	-	30,700	100.00%
122000	-	-	-	30,700	-	30,700	100.00%
133000	-	-	-	30,700	-	30,700	100.00%
145000	-	-	-	30,700	-	30,700	100.00%

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: 4"

Schedule: E-14 (Revised)
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	-	-	-	30,700	-	30,700	100.00%
151000	-	-	-	30,700	-	30,700	100.00%
153000	-	-	-	30,700	-	30,700	100.00%
158000	-	-	-	30,700	-	30,700	100.00%
168000	-	-	-	30,700	-	30,700	100.00%
173000	-	-	-	30,700	-	30,700	100.00%
178000	-	-	-	30,700	-	30,700	100.00%
180000	-	-	-	30,700	-	30,700	100.00%
190000	-	-	-	30,700	-	30,700	100.00%
195000	-	-	-	30,700	-	30,700	100.00%
206000	-	-	-	30,700	-	30,700	100.00%
208000	-	-	-	30,700	-	30,700	100.00%
210000	-	-	-	30,700	-	30,700	100.00%
213000	-	-	-	30,700	-	30,700	100.00%
219000	-	-	-	30,700	-	30,700	100.00%
227000	-	-	-	30,700	-	30,700	100.00%
230000	-	-	-	30,700	-	30,700	100.00%
239000	-	-	-	30,700	-	30,700	100.00%
250000	-	-	-	30,700	-	30,700	100.00%
261000	-	-	-	30,700	-	30,700	100.00%
269000	-	-	-	30,700	-	30,700	100.00%
289000	-	-	-	30,700	-	30,700	100.00%
297000	-	-	-	30,700	-	30,700	100.00%
305000	-	-	-	30,700	-	30,700	100.00%
313000	-	-	-	30,700	-	30,700	100.00%
340000	-	-	-	30,700	-	30,700	100.00%
358000	-	-	-	30,700	-	30,700	100.00%
373000	-	-	-	30,700	-	30,700	100.00%
385000	-	-	-	30,700	-	30,700	100.00%
390000	-	-	-	30,700	-	30,700	100.00%
401000	-	-	-	30,700	-	30,700	100.00%
417000	-	-	-	30,700	-	30,700	100.00%
423000	-	-	-	30,700	-	30,700	100.00%
438000	-	-	-	30,700	-	30,700	100.00%
472000	-	-	-	30,700	-	30,700	100.00%
477000	-	-	-	30,700	-	30,700	100.00%
484000	-	-	-	30,700	-	30,700	100.00%
488000	-	-	-	30,700	-	30,700	100.00%
507000	-	-	-	30,700	-	30,700	100.00%
517000	-	-	-	30,700	-	30,700	100.00%
525000	-	-	-	30,700	-	30,700	100.00%
529000	-	-	-	30,700	-	30,700	100.00%
600000	-	-	-	30,700	-	30,700	100.00%
603000	-	-	-	30,700	-	30,700	100.00%
605000	-	-	-	30,700	-	30,700	100.00%
633000	-	-	-	30,700	-	30,700	100.00%

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 Multi - Family
 Meter Size: 4"

Schedule: E-14 (Revised)
 Page 1 of 2
 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	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	-	-	-	-	11	-	0.00%
1000	-	-	-	-	11	11,000	0.27%
2000	-	-	-	-	11	22,000	0.53%
3000	-	-	-	-	11	33,000	0.80%
4000	-	-	-	-	11	44,000	1.07%
5000	-	-	-	-	11	55,000	1.33%
6000	-	-	-	-	11	66,000	1.60%
7000	-	-	-	-	11	77,000	1.87%
8000	-	-	-	-	11	88,000	2.13%
9000	-	-	-	-	11	99,000	2.40%
10000	-	-	-	-	11	110,000	2.67%
11000	-	-	-	-	11	121,000	2.94%
12000	-	-	-	-	11	132,000	3.20%
13000	-	-	-	-	11	143,000	3.47%
14000	-	-	-	-	11	154,000	3.74%
15000	-	-	-	-	11	165,000	4.00%
16000	-	-	-	-	11	176,000	4.27%
17000	-	-	-	-	11	187,000	4.54%
18000	-	-	-	-	11	198,000	4.80%
19000	-	-	-	-	11	209,000	5.07%
20000	-	-	-	-	11	220,000	5.34%
21000	-	-	-	-	11	231,000	5.60%
22000	-	-	-	-	11	242,000	5.87%
23000	-	-	-	-	11	253,000	6.14%
24000	-	-	-	-	11	264,000	6.40%
25000	-	-	-	-	11	275,000	6.67%
26000	-	-	-	-	11	286,000	6.94%
27000	-	-	-	-	11	297,000	7.21%
28000	-	-	-	-	11	308,000	7.47%
29000	-	-	-	-	11	319,000	7.74%
30000	-	-	-	-	11	330,000	8.01%
31000	-	-	-	-	11	341,000	8.27%
32000	-	-	-	-	11	352,000	8.54%
33000	-	-	-	-	11	363,000	8.81%
34000	-	-	-	-	11	374,000	9.07%
35000	-	-	-	-	11	385,000	9.34%
36000	-	-	-	-	11	396,000	9.61%
37000	-	-	-	-	11	407,000	9.87%
38000	-	-	-	-	11	418,000	10.14%
39000	-	-	-	-	11	429,000	10.41%
40000	-	-	-	-	11	440,000	10.67%
41000	-	-	-	-	11	451,000	10.94%
42000	-	-	-	-	11	462,000	11.21%
43000	-	-	-	-	11	473,000	11.48%
44000	-	-	-	-	11	484,000	11.74%
45000	-	-	-	-	11	495,000	12.01%
46000	-	-	-	-	11	506,000	12.28%
47000	-	-	-	-	11	517,000	12.54%
48000	-	-	-	-	11	528,000	12.81%
49000	-	-	-	-	11	539,000	13.08%
50000	-	-	-	-	11	550,000	13.34%
51000	-	-	-	-	11	561,000	13.61%
52000	-	-	-	-	11	572,000	13.88%
53000	-	-	-	-	11	583,000	14.14%
54000	-	-	-	-	11	594,000	14.41%
55000	-	-	-	-	11	605,000	14.68%
56000	-	-	-	-	11	616,000	14.94%
57000	-	-	-	-	11	627,000	15.21%
58000	-	-	-	-	11	638,000	15.48%
59000	-	-	-	-	11	649,000	15.74%
61000	-	-	-	-	11	671,000	16.28%

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 or Wastewater
 Customer Class Multi - Family
 Meter Size: 4"

Schedule: E-14 (Revised)
 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
62000	-	-	-	-	11	682,000	16.55%
63000	-	-	-	-	11	693,000	16.81%
64000	-	-	-	-	11	704,000	17.08%
65000	-	-	-	-	11	715,000	17.35%
66000	-	-	-	-	11	726,000	17.61%
67000	-	-	-	-	11	737,000	17.88%
68000	-	-	-	-	11	748,000	18.15%
69000	-	-	-	-	11	759,000	18.41%
70000	-	-	-	-	11	770,000	18.68%
71000	-	-	-	-	11	781,000	18.95%
72000	-	-	-	-	11	792,000	19.21%
73000	-	-	-	-	11	803,000	19.48%
74000	-	-	-	-	11	814,000	19.75%
75000	-	-	-	-	11	825,000	20.01%
76000	-	-	-	-	11	836,000	20.28%
78000	-	-	-	-	11	858,000	20.82%
79000	-	-	-	-	11	869,000	21.08%
80000	-	-	-	-	11	880,000	21.35%
83000	-	-	-	-	11	913,000	22.15%
84000	-	-	-	-	11	924,000	22.42%
85000	-	-	-	-	11	935,000	22.68%
86000	-	-	-	-	11	946,000	22.95%
87000	-	-	-	-	11	957,000	23.22%
88000	-	-	-	-	11	968,000	23.48%
89000	-	-	-	-	11	979,000	23.75%
90000	-	-	-	-	11	990,000	24.02%
91000	-	-	-	-	11	1,001,000	24.28%
96000	-	-	-	-	11	1,056,000	25.62%
98000	-	-	-	-	11	1,078,000	26.15%
99000	-	-	-	-	11	1,089,000	26.42%
100000	-	-	-	-	11	1,100,000	26.69%
101000	-	-	-	-	11	1,111,000	26.95%
102000	-	-	-	-	11	1,122,000	27.22%
103000	-	-	-	-	11	1,133,000	27.49%
104000	-	-	-	-	11	1,144,000	27.75%
106000	-	-	-	-	11	1,166,000	28.29%
109000	-	-	-	-	11	1,199,000	29.09%
110000	-	-	-	-	11	1,210,000	29.35%
113000	-	-	-	-	11	1,243,000	30.16%
114000	-	-	-	-	11	1,254,000	30.42%
117000	-	-	-	-	11	1,287,000	31.22%
120000	-	-	-	-	11	1,320,000	32.02%
122000	-	-	-	-	11	1,342,000	32.56%
133000	-	-	-	-	11	1,463,000	35.49%
145000	-	-	-	-	11	1,595,000	38.69%

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 Multi - Family
 Meter Size: 4"

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

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
150000	-	-	-	-	11	1,650,000	40.03%
151000	-	-	-	-	11	1,661,000	40.30%
153000	-	-	-	-	11	1,683,000	40.83%
158000	-	-	-	-	11	1,738,000	42.16%
168000	-	-	-	-	11	1,848,000	44.83%
173000	-	-	-	-	11	1,903,000	46.17%
178000	-	-	-	-	11	1,958,000	47.50%
180000	-	-	-	-	11	1,980,000	48.03%
190000	-	-	-	-	11	2,090,000	50.70%
195000	1	1	206,000	206,000	10	2,156,000	52.30%
206000	-	1	-	206,000	10	2,266,000	54.97%
208000	1	2	208,000	414,000	9	2,286,000	55.46%
210000	-	2	-	414,000	9	2,304,000	55.90%
213000	-	2	-	414,000	9	2,331,000	56.55%
219000	-	2	-	414,000	9	2,385,000	57.86%
227000	-	2	-	414,000	9	2,457,000	59.61%
230000	-	2	-	414,000	9	2,484,000	60.26%
239000	-	2	-	414,000	9	2,565,000	62.23%
250000	-	2	-	414,000	9	2,664,000	64.63%
261000	-	2	-	414,000	9	2,763,000	67.03%
269000	-	2	-	414,000	9	2,835,000	68.78%
289000	2	4	578,000	992,000	7	3,015,000	73.14%
297000	-	4	-	992,000	7	3,071,000	74.50%
305000	-	4	-	992,000	7	3,127,000	75.86%
313000	-	4	-	992,000	7	3,183,000	77.22%
340000	-	4	-	992,000	7	3,372,000	81.80%
358000	1	5	358,000	1,350,000	6	3,498,000	84.86%
373000	2	7	746,000	2,096,000	4	3,588,000	87.05%
385000	-	7	-	2,096,000	4	3,636,000	88.21%
390000	-	7	-	2,096,000	4	3,656,000	88.69%
401000	-	7	-	2,096,000	4	3,700,000	89.76%
417000	1	8	417,000	2,513,000	3	3,764,000	91.31%
423000	-	8	-	2,513,000	3	3,782,000	91.75%
438000	-	8	-	2,513,000	3	3,827,000	92.84%
472000	-	8	-	2,513,000	3	3,929,000	95.32%
477000	-	8	-	2,513,000	3	3,944,000	95.68%
484000	1	9	484,000	2,997,000	2	3,965,000	96.19%
488000	-	9	-	2,997,000	2	3,973,000	96.39%
507000	-	9	-	2,997,000	2	4,011,000	97.31%
517000	-	9	-	2,997,000	2	4,031,000	97.79%
525000	1	10	525,000	3,522,000	1	4,047,000	98.18%
529000	-	10	-	3,522,000	1	4,051,000	98.28%
600000	1	11	600,000	4,122,000	-	4,122,000	100.00%
603000	-	11	-	4,122,000	-	4,122,000	100.00%
605000	-	11	-	4,122,000	-	4,122,000	100.00%
633000	-	11	-	4,122,000	-	4,122,000	100.00%

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 (Revised)
 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	3,014	56	70	-	-	3,140
2	February	3,040	54	70	-	-	3,164
3	March	3,080	59	70	-	-	3,209
4	April	3,058	60	68	-	-	3,186
5	May	3,053	60	66	-	-	3,179
6	June	3,041	59	66	-	-	3,166
7	July	3,024	58	65	-	-	3,147
8	August	3,029	58	66	-	-	3,153
9	September	3,077	59	67	-	-	3,203
10	October	3,070	59	68	-	-	3,197
11	November	3,069	58	67	-	-	3,194
12	December	3,068	59	67	-	-	3,194
13		-----	-----	-----	-----	-----	-----
14	Total	36,623	699	810	=====	=====	38,132
15		=====	=====	=====	=====	=====	=====

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 (Revised 2) (Marion County Other)
 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	\$ 147,200	\$ 999,099	B-4
2							
3	Operation & Maintenance	745,722	(2,661)	743,061	8,746	751,807	B-5
4							
5	Depreciation, net of CIAC Amort.	67,166	(7,726)	59,440	-	59,440	B-13
6							
7	Amortization	-	-	-	3,125	3,125	
8							
9	Taxes Other Than Income	80,396	(310)	80,086	6,624	86,710	B-15
10							
11	Provision for Income Taxes	-	-	-	-	-	C-1
12							
13	OPERATING EXPENSES	893,283	(10,697)	882,587	18,495	901,082	
14							
15	NET OPERATING INCOME	\$ (34,107)	\$ 3,420	\$ (30,688)	\$ 128,705	\$ 98,017	
16							
17							
18	RATE BASE	182,443		196,182		196,182	
19							
20							
21	RATE OF RETURN	-3.97%		-3.60%		9.81%	
22							

(5)(C)

UTILITY NAME:

Sunshine Utilities of Central Florida, Inc.

YEAR OF REPORT

December 31, 2010

SYSTEM NAME / COUNTY :

Sunshine Utilities (Marion County)

PUMPING AND PURCHASED WATER STATISTICS

Summary

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) (b)+(c)-(d) (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	0	27,271.00	6,574.00	20,697.00	16,811.23
February	0	25,111.00	5,216.00	19,895.00	16,395.00
March	0	22,996.00	5,449.00	17,547.00	14,090.00
April	0	28,307.00	4,809.00	23,498.00	20,174.00
May	0	30,484.00	5,411.00	25,073.00	21,104.00
June	0	32,244.00	4,940.00	27,304.00	23,278.00
July	0	30,046.00	5,759.00	24,287.00	20,378.00
August	0	30,862.00	4,996.00	25,866.00	22,123.00
September	0	28,884.00	5,657.00	23,227.00	19,531.00
October	0	27,577.00	3,420.00	24,157.00	20,541.00
November	0	29,522.00	6,515.00	23,007.00	19,350.00
December	0	28,795.00	8,971.00	19,824.00	16,215.00
Total for Year	-	342,099	67,717	274,382	229,990

(5) (10)

UTILITY NAME: Sunshine Utilities of Central Florida, Inc.

YEAR OF REPORT
December 31, 2010

SYSTEM NAME / COUNTY : Marion County Other

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	3,039	3,039
3/4"	Displacement	1.5	0	
1"	Displacement	2.5	2	5
1 1/4"	Displacement, Compound or Turbine	3.8	5	19
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement	15.0	0	
3"	Compound	16.0	0	
3"	Turbine	17.5	0	
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0	0	
6"	Displacement or Compound	50.0	0	
6"	Turbine	62.5	0	
8"	Compound	80.0	0	
8"	Turbine	90.0	0	
10"	Compound	115.0	0	
10"	Turbine	145.0	0	
12"	Turbine	215.0	0	
Total Water System Meter Equivalents				<u>3,125</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

(5)(E)

SYSTEM NAME / COUNTY : Marion County Other

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
General		1.0		
5/8"	Displacement	1.0	50	50
3/4"	Displacement	1.5	0	
1"	Displacement	2.5	5	13
1 1/4"	Displacement, Compound or Turbine	3.8	1	4
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0	0	
3"	Compound	16.0	0	
3"	Turbine	17.5	0	
4"	Displacement or Compound	25.0	0	
4"	Turbine	30.0	0	
6"	Displacement or Compound	50.0	0	
6"	Turbine	62.5	0	
8"	Compound	80.0	0	
8"	Turbine	90.0	0	
10"	Compound	115.0	0	
10"	Turbine	145.0	0	
12"	Turbine	215.0	0	
Total Water System Meter Equivalents				<u>88</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

W-13
 GROUP
 SYSTEM _____

(5) (E)

SYSTEM NAME / COUNTY : Marion County Other

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Multi- Family		1.0		
5/8"	Displacement	1.0	7	7
3/4"	Displacement	1.5	0	
1"	Displacement	2.5	1	3
1 1/4"	Displacement, Compound or Turbine	3.8	48	182
1 1/2"	Displacement or Turbine	5.0	10	50
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0	0	
3"	Compound	16.0	0	
3"	Turbine	17.5	0	
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0	0	
6"	Displacement or Compound	50.0	0	
6"	Turbine	62.5	0	
8"	Compound	80.0	0	
8"	Turbine	90.0	0	
10"	Compound	115.0	0	
10"	Turbine	145.0	0	
12"	Turbine	215.0	0	
Total Water System Meter Equivalents				<u>275</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

W-13
 GROUP
 SYSTEM _____

(5) (E)

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 (Revised 2) (Supplemental)
 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	# of Meters	#ERC's Assoc with Meter Size	Total ERC's
Residential				
5/8" x 3/4"	36,467	3,039	1.0	3,039
Gallorage charge per 1,000 MG				
1" Etc.	26	2	2.5	5
Gallorage charge per 1,000 MG				
1-1/4"	56	5	3.8	19
Gallorage charge per 1,000 MG				
1-1/2"	13	1	5.0	5
Gallorage charge per 1,000 MG				
2"	50	4	8.0	32
Gallorage charge per 1,000 MG				
3"			15.0	-
Gallorage charge per 1,000 MG				
4"	11	1	25.0	25
Gallorage charge per 1,000 MG				
6"				
Gallorage charge per 1,000 MG				
Total Residential	36,623			3,125
=====				
Average Bill				
General Service				
5/8" x 3/4"	601	50	1.0	50
Gallorage charge per 1,000 MG				
1" Etc.	54	5	2.5	13
Gallorage charge per 1,000 MG				
1-1/4"	8	1	3.8	4
Gallorage charge per 1,000 MG				
1-1/2"	13	1	5.0	5
Gallorage charge per 1,000 MG				
2"	23	2	8.0	16
Gallorage charge per 1,000 MG				
3"	-	-	15.0	-
Gallorage charge per 1,000 MG				
4"	-	-	25.0	-
Gallorage charge per 1,000 MG				
6"	-	-		
Gallorage charge per 1,000 MG				
Total Gen. Serv.	699			88
=====				
Average Bill				
Multi Family Residence				
5/8" x 3/4"	80	7	1.0	7
Gallorage charge per 1,000 MG				
1" Etc.	12	1	2.5	3
Gallorage charge per 1,000 MG				
1-1/4"	570	48	3.8	182
Gallorage charge per 1,000 MG				
1-1/2"	121	10	5.0	50
Gallorage charge per 1,000 MG				
2"	5	1	8.0	8
Gallorage charge per 1,000 MG				
3"	11		15.0	-
Gallorage charge per 1,000 MG				
4"	11	1	25.0	25
Gallorage charge per 1,000 MG				
6"	0			
Gallorage charge per 1,000 MG				
Total Multi Family Serv.	810			275
=====				
Average Bill				
List Other Classes				
As Above				

Totals				
=====				
Unbilled Revenues				
Other Revenue				
Misc. Serv. Charges				

Total Revenue				

Booked Revenue				

Difference (Explain)				

(5) (6)

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 (Revised 2)
 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"	36,467		8.34 \$	304,135	9.80	357,377
Gallage charge per 1,000 MG		197,060	2.04	402,002	2.32	457,179
1" Etc.	26		20.82	541	24.00	624
Gallage charge per 1,000 MG		207	2.04	423	2.32	481
1-1/4"	58		31.23	1,749	33.00	1,848
Gallage charge per 1,000 MG		345	2.04	705	2.32	801
1-1/2"	13		41.85	541	45.00	585
Gallage charge per 1,000 MG		46	2.04	94	2.32	107
2"	50		66.63	3,332	71.00	3,550
Gallage charge per 1,000 MG		357	2.04	729	2.32	829
3"			133.47	-	150.00	-
Gallage charge per 1,000 MG			2.04	-	2.32	-
4"	11		208.22	2,290	225.00	2,475
Gallage charge per 1,000 MG		31	2.04	63	2.32	71
6"			416.47	-	470.00	-
Gallage charge per 1,000 MG			2.04	-	2.32	-
Total Residential	36,623	198,047		716,604		825,927
Average Bill				\$ 20		\$ 23
General Service						
5/8" x 3/4"	601		8.34	5,012	9.80	5,890
Gallage charge per 1,000 MG		5,214	2.04	10,636	2.32	12,095
1" Etc.	54		20.82	1,124	24.00	1,296
Gallage charge per 1,000 MG		777	2.04	1,586	2.32	1,803
1-1/4"	8		31.23	250	33.00	264
Gallage charge per 1,000 MG		162	2.04	331	2.32	377
1-1/2"	13		41.85	541	45.00	585
Gallage charge per 1,000 MG		27	2.04	56	2.32	64
2"	23		66.63	1,532	71.00	1,633
Gallage charge per 1,000 MG		1,510	2.04	3,080	2.32	3,502
3"	-		133.47	-	150.00	-
Gallage charge per 1,000 MG		-	2.04	-	2.32	-
4"	-		208.22	-	225.00	-
Gallage charge per 1,000 MG		-	2.04	-	2.32	-
6"	-		416.47	-	470.00	-
Gallage charge per 1,000 MG		-	2.04	-	2.32	-
Total Gen. Serv	699	7,690		24,149		27,509
Average Bill				\$ 35		\$ 39
Multi Family Residence						
5/8" x 3/4"	80		8.34	667	9.80	784
Gallage charge per 1,000 MG		8,029	2.04	16,379	2.32	18,628
1" Etc.	12		20.82	250	24.00	288
Gallage charge per 1,000 MG		250	2.04	510	2.32	580
1-1/4"	570		31.23	17,801	33.00	18,810
Gallage charge per 1,000 MG		8,174	2.04	16,676	2.32	18,965
1-1/2"	121		41.85	5,040	45.00	5,445
Gallage charge per 1,000 MG		2,729	2.04	5,567	2.32	6,331
2"	5		66.63	333	71.00	355
Gallage charge per 1,000 MG		407	2.04	831	2.32	945
3"	11		133.47	1,468	150.00	1,650
Gallage charge per 1,000 MG		541	2.04	1,104	2.32	1,255
4"	11		208.22	2,290	225.00	2,475
Gallage charge per 1,000 MG		4,122	2.04	8,409	2.32	9,563
6"	0		416.47	-	470.00	-
Gallage charge per 1,000 MG			2.04	-	2.32	-
Total Multi Family Serv	810	24,253		77,326		86,074
Average Bill				\$ 95		\$ 106
List Other Classes As Above						
Totals				818,078		939,510
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				41,627		41,627
Total Revenue				859,705		981,137
Booked Revenue				859,176		999,099
Difference (Explain)				529		(17,962)



Variance less than 1/2 of a % from booked revenue combined. Amount of discrepancy undeterminable due to the utility's accounting records not able to accurately separate Marion County Systems by each rate case. In total numbers are correct and total difference between book revenue and reconciliation is very minute. It is anticipated with the approval of the rate increase and a unified rate structure that a new system will be purchase to alleviate these inconsistencies.

(S) (F)