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August 1, 2024
via efilng

Adam Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 20240068-WS - Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk and Seminole Counties, by Sunshine Water Services Company

Dear Mr. Teitzman:

On behalf of Sunshine Water Services Company (“Utility”) the following are responses to the Staff’s Deficiency Letter dated July 26, 2024.

1. Rule 25-30.437(1), Florida Administrative Code (F.A.C.), requires a utility to complete MFRs. The following values were not present in the utility’s filings as set out by the instructions governing the MFRs. For the following items listed below, please correct the filings to address the errors as well as correct any fallout figures:

- a. The Utility’s adjustment to accumulated depreciation shown on Schedule A-1, line 9, column 3 and Schedule A-3, page 4, line 14 does not match the adjustment shown on Schedule A-9, line 45, column 3.

RESPONSE: See attached revised Schedule A-1, and Schedule A-3 pages 3 and 4. This revision has no impact on requested revenues or proposed rates, so no further revisions were required.

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- b. The Utility's adjustment to accumulated depreciation shown on Schedule B-2, line 3, column 3 and Schedule B-3, page 3, line 20 does not match the summation of the adjustments shown on Schedule B-6, line 29, columns 3 and 4.

RESPONSE: The Company notes that the references to Schedule B-2 line 3, column 3 and Schedule B-3, page 3, line 20 refer to Operation & Maintenance Expense, not Accumulated Depreciation. See revised Schedule B-6 (Proforma chemical adjustment – Acct 718). This revision has no impact on requested revenue requirement or proposed rates, so no further revisions were required.

- c. For water on Schedule E-1, the Utility's present residential and general service base facility charge (BFC) for the 3/4" meter size does not match the Utility's current tariff. Please correct Schedule E-1 to reflect the correct BFC for the 3/4" meter size and any other schedules that may be affected by this change.

RESPONSE: See revised Schedule E-1 and Schedule E-2 page 1 of 8.

- d. For water on Schedule E-1, the Utility's proposed rates for residential and general service are not based on the American Water Works Association (AWWA) meter factors. Please round the BFC for the 5/8" x 3/4" meter size to the nearest hundredths place and apply the AWWA meter factors to the 5/8" x 3/4" BFC for all other meter sizes to determine the appropriate BFC. Please address all schedules that are affected by this change.

RESPONSE: See Revised Schedule E-1 Page 1 of 2, and Revised Schedule E-2 Page 2 of 8.

- e. For wastewater on Schedule E-1, the Utility's proposed general service rates appear to be based on the American Water Works Association meter factors; however, some of the rates appear to be rounding up by a few cents. Please round the BFC for the 5/8" x 3/4" meter size to the nearest hundredths place and apply the AWWA meter factors to the 5/8" x 3/4" BFC for all other meter sizes to determine the appropriate BFC. Please address all schedules that are affected by this change.

RESPONSE: See Revised Schedule E-1 Page 2 of 2, Revised Schedule E-2 Page 3 of 8, and Revised Schedule E-2, Page 4 of 8.

- f. For wastewater on Schedule E-1, the calculation for the proposed bulk service for Dee Ann Estates appears to be rounding up one cent. Please round the BFC for the 5/8" x 3/4" meter size to the nearest hundredths place and apply the 5/8" x 3/4" meter size BFC to Dee Ann Estates' 58 equivalent residential connections (ERCs) to determine the appropriate BFC. Please address all schedules that are affected by this change.

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RESPONSE: See Revised Schedule E-1 Page 2 of 2, and Revised Schedule E-2 Page 8 of 8.

- g. For wastewater on Schedule E-1, the Utility's present flat rate for the Cross Creek Homeowners Association does not match the flat rate shown in the Utility's current tariff. Please correct Schedule E-1 to reflect the correct flat rate and any other schedules that may be affected by this change.

RESPONSE: See Revised Schedule E-1 Page 2 of 2, and Revised Schedule E-2 Page 7 of 8. This adjustment required a revision to Annualized Revenues, see Revised Schedule B-2 and Revised Schedules B-3, B-15, C-1, C-2, C-3, C-4.

- h. For wastewater on Schedule E-1, the present rates for general service/bulk service (Mid County and Tierra Verde) do not match the Utility's current tariff. Please correct Schedule E-1 to reflect the appropriate tariffed rates and any other schedules that may be affected by this change.

RESPONSE: See Revised Schedule E-1 Page 2 of 2, Revised Schedule E-2 Page 5 of 8, and Revised Schedule E-2 Page 6 of 8. This adjustment required a revision to Annualized Revenues, see Revised Schedule B-2 and Revised Schedules B-3, B-15, C-1, C-2, C-3, C-4.

- i. For wastewater on Schedule E-1, the proposed rates for the general service/bulk service (Mid County and Tierra Verde) appears to be based on the AWWA meter factors; however, some of the rates appear to be rounding down a few cents. Please round the BFC for the 5/8" x 3/4" meter size to the nearest hundredths place and apply the AWWA meter factors to the 5/8" x 3/4" BFC for all other meter sizes to determine the appropriate BFC. Please address all schedules that are affected by this change.

RESPONSE: See Revised Schedule E-1 Page 2 of 2, Revised Schedule E-2 Page 3 of 8, Revised Schedule E-2 Page 5 of 8, and Revised Schedule E-2 Page 6 of 8.

- j. For wastewater on Schedule E-1, the calculation for the proposed bulk service rate for Cross Creek HOA appears to be understated based on the Utility's proposed residential flat rate. Please round the proposed residential flat rate to the nearest hundredths place and apply the proposed flat rate to Cross Creek HOA's 905 ERCs to determine the appropriate rate. Please address all schedules that are affected by this change.

RESPONSE: See Revised Schedule E-1 Page 2 of 2, and Revised Schedule E-2 Page 7 of 8.

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- k. On MFR Schedule F-8, there is one margin reserve calculation for wastewater treatment and disposal. However, Lake Utility Services encompasses Lake Groves and Barrington. Please identify which systems this calculation accounts for.

RESPONSE: The calculation is for Lake Groves.

2. Rule 25-30.440, F.A.C. requires a utility to file additional engineering information. For the following subsections of the Rule, the deficiencies for the identified systems apply.

- a. A detailed map showing: (a) The location and size of the applicant's distribution and collection lines as well as its plant sites, and (b) The location and respective classification of the applicant's customers.

- i. Please provide a detailed map as required by subsection (1) of the Rule for the following:

1. Davis Shores
2. Barrington
3. Lake Grove

RESPONSE:

1. *Davis Shores - See pdf p. 25. Davis Shores does not have a WTP.¹*
2. *Barrington is LUSI North Sewer, pdf p. 68.*
3. *Lake Grove is LUSI South – Sewer at pdf p. 101
Water at pdf p. 119*

- b. A list of chemicals used for water and wastewater treatment, by type, showing the dollar amount and quantity purchased, the unit prices paid and the dosage rates utilized.

- i. Wekiva Hunt Club, Crescent Heights, Davis Shores, Greater Groves Knollwood, Lake Louisa, and Lake Ridge Club – Please provide the information referenced in subsection (2) of the Rule.

RESPONSE: Crescent Heights and David Shores are purchased service systems and therefore have no chemical purchases. Wekiva Hunt Club and Knollwood are represented in the Wekiva location activity for Sanlando. Lake Ridge and Lake Louisa are represented in the Lake Groves location activity for LUSI North.

¹ The pdf page references for this response are to Document 07027-2024.

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- c. All water and wastewater plant operating reports for the test year and the year preceding the test year.

- i. Eagle Ridge – Please provide the information referenced in subsection (4) of the Rule.

RESPONSE: As Eagle Ridge is wastewater-only, there are no monthly water operating reports. The 2022 discharge monitoring reports begin at pdf p. 311, and the 2023 discharge monitoring reports begin at pdf p. 1436, both in Document 07030-2024.

- d. All health department and Department of Environmental Protection (DEP) construction and operating permits.

- i. Crescent Heights, Lake Placid, Four Lakes, and Davis Shores – Please provide the information referenced in subsection (6) of the Rule.

RESPONSE: Crescent Heights and David Shores are purchased service systems and therefore have no such permits. Lake Placid and Four Lakes water systems have less than 100,000 gallons per day of production and wells that are 4” or less, and thus do not require DEP permitting. Lake Placid WWTP permit is included in Document 07031-2024, beginning at pdf p. 2950.

- e. Provide a list, by customer, of all complaints received during the test year, with an explanation of how each complaint was resolved.

- i. Lake Grove, Barrington, and Cross Creek – Please provide all complaints received during the test year. If none were received, please provide a statement specifying that no complaints were received during the test year.

RESPONSE: Lake Grove complaints are included in LUSI South; Barrington complaints are included in LUSI North; Cross Creek complaints are included in Eagle Ridge.

- 3. Rule 25-30.110(2), Florida Administrative Code requires the MFRs be consistent and reconcilable with the Utility’s annual reports. The gallons sold on Schedule E-2 and E-14 does not match the annual report. Please address all schedules that are affected by this change.

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RESPONSE: The variance noted between E-2 and E-14 and the revised annual report schedule W-11 is due to rounding, amounting to 0.02% of the total. The rounding arises from the different monthly billing reports needed to support the E schedules and annual report contexts.

Should you or Staff have any questions regarding this response please do not hesitate to contact me.

Very truly yours,

/s/ Martin S. Friedman
Martin Friedman

MSF:

Schedule of Water Rate Base

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule: A-1 - REVISED

Docket No.:20240068-WS

Page 1 of 1

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	154,450,166	21,500,216	(A)	175,950,382	A-5, A-3
2						
3	Utility Land & Land Rights	345,317	(46,750)	(A)	298,567	A-5
4						
5	Less: Non-Used & Useful Plant			(B)		A-7
6						
7	Construction Work in Progress	10,702,753	(10,702,753)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(72,724,166)	10,251,063	(D)	(62,473,103)	A-9, A-3
10						
11	Less: CIAC	(64,533,345)	451,677	(E)	(64,081,668)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	32,293,395	(457,037)	(E)	31,836,358	A-14, A-3
14						
15	Acquisition Adjustments	1,292,816	(1,292,816)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	114,806	(114,806)	(F)	-	-
18						
19	Advances For Construction	(35,452)			(35,452)	A-16
20						
21	Working Capital Allowance	-	1,746,652	(G)	1,746,652	A-17, A-3
22						
23	Total Rate Base	61,906,291	21,335,446		83,241,737	

Preparer: Deborah Swain

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

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

Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(a) To annualize accumulated depreciation for test year additions (continued)		
2	347.5 Miscellaneous Equipment	2,837	
3	348.5 Other Tangible Plant	93	
4	351.1 Organization		161
5	354.2 Structures & Improvements		145
6	355.2 Power Generation Equipment - Collection Plt		1,677
7	360.2 Force Mains		68,975
8	361.2 Collection Sewers - Gravity		67,173
9	362.2 Special Collecting Structures		902
10	363.2 Services to Customers		1,508
11	364.2 Flow Measuring Devices		1,741
12	389.2 Other Plant & Misc. Equipment		6,308
13	354.3 Structures & Improvements		24,239
14	355.3 Power Generation Equipment - Pumping Plt		12,690
15	370.3 Receiving Wells		3
16	371.3 Pumping Equipment		16,567
17	354.4 Structures & Improvements		18,688
18	355.4 Power Generation Equipment - Treatment Plt		322
19	380.4 Treatment & Disposal Equipment		3,088
20	381.4 Plant Sewers		1,974
21	382.4 Outfall Sewer Lines		171
22	389.4 Other Plant & Misc. Equipment		8,674
23	354.5 Structures & Improvements		6,669
24	371.5 Pumping Equipment		1,451
25	374.5 Reuse Distribution Reservoirs		46
26	380.5 Treatment & Disposal Equipment		491
27	381.5 Plant Sewers		783
28	389.5 Other Plant & Misc. Equipment		4
29	366.6 Reuse Services		4,605
30	367.6 Reuse Meters & Meter Installations		431
31	371.6 Pumping Equipment		236
32	375.6 Reuse Transmission & Distribution System		7,521
33	354.7 Structures & Improvements		912
34	390.7 Office Furniture & Equipment		10,251
35	391.7 Transportation Equipment		30,377
36	392.7 Stores Equipment		148
37	393.7 Tools, Shop & Garage Equipment		465
38	394.7 Laboratory Equipment		718
39	395.7 Power Operated Equipment		8,282
40	396.7 Communication Equipment		19,340
41	397.7 Miscellaneous Equipment		2,638
42	398.7 Other Tangible Plant		87
43	Total Annualized Accumulated Depreciation Adjustment	187,796	330,459
44			
45	(b) To adjust accumulated depreciation for pro forma additions		
46	304.3 Structures & Improvements - WTP	140,932	
47	307.2 Wells & Springs	95,648	
48	310.2 Power Generation Equipment	216,909	
49	320.3 Water Treatment Equipment	262,750	
50	331.4 Transm. & Distribution Mains	93,580	
51	334.4 Meters	1,003,571	
52	346.5 Communication Equipment	26,268	
53	354.4 Structures & Improvements		31,491
54	360.2 Collection Sewers - Force		322,104
55	361.2 Collection Sewers - Gravity		61,795
56	361.2 Collection Sewers - Manholes		10,686
57	381.4 Plant Sewers		4,000
58	389.6 Other Plant Reclaim Water Dist		9,180
59	391.7 Vehicles		95,617
60	Total Accumulated Depreciation for Pro Forma Additions	1,839,657	534,874

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

Line No.	Description	Water	Wastewater
1	(c) Plant Retirements		
2	304.3 Structures & Improvements - WTP	(50,488)	
3	310.2 Power Generation Equipment	(487,997)	
4	320.3 Water Treatment Equipment	(610,904)	
5	331.4 Transm. & Distribution Mains	(310,362)	
6	334.4 Meters	(496,885)	
7	354.4 Structures & Improvements		(121,410)
8	360.2 Collection Sewers - Force		(1,236,397)
9	361.2 Collection Sewers - Gravity		(285,878)
10	Total Accumulated Depreciation for Pro Forma Retirements	(1,956,635)	(1,643,685)
11			
12	Total Proforma Adjustments to Accumulted Depreciation	70,818	(778,352)
13			
14	Total Accumulated Depreciation Adjustments	(10,251,063)	8,198,980
15			
16	(E) Contributions in Aid of Construction / Amortization		
17	1. <u>Adjust over-amortization of CIAC - ORDER NO. PSC-2017-0361-FOF-WS</u>		
18	Lake Placid - Tap Fees	(5,360)	(41,020)
19	Mid County - General Plant		(661,494)
20	Sanlando - Pump Structure		(507,248)
21	Sanlando - Treatment Structure		(95,683)
22	Sanlando - Gravity Mains		(677,594)
23		(5,360)	(2,845,039)
24	2. <u>Retirement of Proforma Contributed Plant</u>		
25	334.4 Meters	(451,677)	
26	360.2 Collection Sewers - Force		(153,176)
27	361.2 Collection Sewers - Gravity		(87,759)
28	Total Retirement of Contributed Plant	(451,677)	(240,934)
29			
30	3. <u>Amortization on Retirement of Proforma Contributed Plant</u>		
31	334.4 Meters	(451,677)	
32	360.2 Collection Sewers - Force		(153,176)
33	361.2 Collection Sewers - Gravity		(87,759)
34	Total Amortization on Retirement of Proforma Contributed Plant	(451,677)	(240,934)
35			
36	(F) Acquisition Adjustments /Accumulated Amortization		
37	To remove acquisition Adjustments from Rate Base		
38			
39	Acquisition Adjustments	(1,292,816)	-
40			
41	Accum. Amort. of Acq. Adjustments	(114,806)	-
42			
43	(G) Working Capital Adjustment Per Schedule A-17	1,746,652	2,617,989

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Sunshine Water Services Company

Docket No.:20240068-WS

Schedule Year Ended: December 31, 2023

Interim [] Final [X]

Historic [X] or Projected []

Schedule: B-1 - REVISED

Page 1 of 1

Preparer: Deborah Swain

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Required Revenue Adjustment	(6) Annual Revenues Required	(7) Adjustment to Requested Increase	(8) Calculated Annual Revenues (1)	(9) Percent Increase	(10) Supporting Schedule(s)
1	OPERATING REVENUES	22,532,175	388,343	22,920,518	5,175,376	(A) 28,095,895	(614,193)	27,481,702	19.9%	B-4, B-3
2										
3	Operation & Maintenance	12,536,020	743,783	13,279,802		(B) 13,279,802	6,993	13,286,795		B-5, B-3
4										
5	Depreciation, net of CIAC Amort.	2,572,862	1,908,761	4,481,622		(C) 4,481,622		4,481,622		B-13, B-3
6										
7	Amortization	-	46,750	46,750	-	(D) 46,750		46,750		
8										
9	Taxes Other Than Income	1,934,995	340,717	2,275,712	232,892	(E) 2,508,604	(27,639)	2,480,965		B-15, B-3
10										
11	Provision for Income Taxes	1,112,778	(811,151)	301,627	1,252,672	(F) 1,554,299	(150,435)	1,403,864		C-1, C-2, B-3
12										
13	OPERATING EXPENSES	18,156,655	2,228,859	20,385,513	1,485,564	21,871,077	(171,080)	21,699,997		
14										
15	NET OPERATING INCOME	4,375,521	(1,840,516)	2,535,005	3,689,812	6,224,818	(443,113)	5,781,705		
16										
17										
18	RATE BASE	61,906,291	21,335,446	83,241,737		83,241,737				
19										
20										
21	RATE OF RETURN	7.07 %		3.05 %		7.478 %				

Note:

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

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	28,276,590	1,342,487	29,619,077	4,701,373	(A) 34,320,450	B-4, B-3
2							
3	Operation & Maintenance	14,655,194	970,541	15,625,735		(B) 15,625,735	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	5,374,706	874,090	6,248,795		(C) 6,248,795	B-14, B-3
6							
7	Amortization	-	223,805	223,805	-	(D) 223,805	
8							
9	Taxes Other Than Income	2,218,669	299,685	2,518,354	211,562	(E) 2,729,916	B-15, B-3
10							
11	Provision for Income Taxes	1,034,613	(275,989)	758,624	1,137,942	(F) 1,896,566	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	23,283,182	2,092,132	25,375,314	1,349,504	26,724,818	
14							
15	NET OPERATING INCOME	4,993,408	(749,645)	4,243,763	3,351,869	7,595,633	
16							
17							
18	RATE BASE	93,386,364	8,186,678	101,573,042		101,573,042	
19							
20							
21	RATE OF RETURN	5.35 %		4.18 %		7.478 %	

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	22,532,175	28,276,590
5	(a) To remove Accrued Revenues per B4	(715,273)	(79,153)
6	(b) To remove AFPI		(38,529)
7	(c) To remove Guaranteed Revenue		(8,903)
8	Adjustment to Test Year Revenues	(715,273)	(126,586)
9			
10	Test Year Adjusted Revenues prior to Annualizing Revenues	21,816,903	28,150,004
11			
12	(2) Annualized Revenue		
13	To calculate test year revenues based on current rates		
14	Annualized water/sewer revenues per Schedule E-2	22,920,518	29,619,077
15	Test Year Adjusted Revenues net of Adjustments above	21,816,903	28,150,004
16	Adjustment required to annualize revenues	1,103,616	1,469,073
17			
18	<u>Pro-Forma Adjustments</u>		
19	(3) Revenue Increase		
20	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1	5,175,376	4,701,373
21			
22	Total Adjustments to Revenues	5,563,720	6,043,860
23			
24	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
25	<u>Test Year Adjustments</u>		
26	(1) 618/718 Chemicals		
27	Per Books (B-5, B-6)	(745,493)	(693,127)
28	Per dosage	679,489	689,724
29	To allocate chemical expense based on usage	(66,004)	(3,403)
30			
31	(2) Excess Unaccounted for Water: Labrador 3.3%, Lake Placid 9.3%, Orangewood 8.7%,		
32	Summertree 4.5%, Golden Hills .9%, Little Wekiva 1.4%, Bear Lake 5.3%, Four Lakes 11.2%		
33	610 Purchased Water	(6,062)	
34	615 Purchased Power	(1,605)	
35	618 Chemicals	(1,146)	
36	Total EUW Adjustments	(8,813)	-
37			
38	(3) Excess Infiltration & Inflow (Ravenna Park 41.27%)		
39	710 Purchased Wastewater		(112,436)
40	715 Purchased Power		(931)
41	718 Chemicals		-
42	Total I&I Adjustments	-	(113,367)
43			
44	(4) 636/736 Lobbying Expenses removed (\$55,187)	(28,598)	(26,589)
45			
46	(5) 675/775 Lobbying Expenses removed from NAWC Dues (\$2,118.50)	(1,098)	(1,021)
47			
48	(6) 666/766 Regulatory Commission Expense - Rate Case Amortzation		
49	Allowed ORDER NO. PSC-2021-0206-FOF-WS (2019 Rate Case)	96,267	89,504
50	Less: Per Books	(91,801)	(85,353)
51	To remove test year rate case expense per books	4,465	4,152
52			
53	Total Test Year Adjustments to O&M	(100,047)	(140,229)

Schedule of Adjustments to Operating Income
 Company: Sunshine Water Services Company
 Test Year Ended: December 31, 2023
 Interim [] Final [X]
 Historic [X] or Projected []
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

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

Line No.	Description	Water	Wastewater
1	<u>Pro-Forma Adjustments</u>		
2	(1) 610/710 Purchased Water/Sewer Adjustment to Annualize Rate Increases		
3	Tierre Verde		
4	City of St. Petersburg Increase 10/1/2023 Jan - Sep gls 95,640 x (\$5,907-\$5,623 x 25% surcharge)		33,952
5	Oakland Park W		
6	Altamonte Springs increase 10/31/2023 Jan - Oct gls 3,124 x (\$5.06-\$4.94)	375	
7	Oakland Park W		
8	Altamonte Springs increase 10/31/2023 Jan - Oct gls 694 x (\$5.19-\$5.06)	90	
9	Ravenna Park		
10	City of Sanford Increase 10/1/2023 Jan - Sep gls 22,238 x (\$9.00-\$8.73)		6,004
11	Base Facility Chg (\$883.31-\$856.09) x 9 months		245
12	Weathersfield		
13	Altamonte Springs Increase 10/31/2023 Jan - Oct gls 40,920 x (\$4.15-\$4.05)		4,092
14	Summertree		
15	Pasco County Increase 10/31/2023 Jan - Oct gls W: 31,446 x (\$4.06-\$4.00), S: 24,371 x (\$6.29-\$6.08)	1,887	5,118
16	Orangewd Buen		
17	Pasco County Increase 10/31/2023 Jan - Oct gls 3,752 x (\$6.29-\$6.08)		788
18	Vista WisBar		
19	Crescent Heights		
20	Orlando Utility Commission Increase 10/1/2023 Jan - Sep gls 18,567 x (\$1.94-\$1.83)	2,042	
21	Davis Shores		
22	Base Facility Chg (\$273.91-\$262.30) x 9 months Orange County Utilities Increase 10/1/2023 Jan - Sep gls 3523 x (\$1.86-\$1.81)	104	
23		176	
24	Total Adjustment to 610/710	4,675	50,199
25			
26	(2) 710 Purchased Sewer Adjustment to Annualize EWD charges for 2023 (Sandalhaven)		
27	Average usage 2020 - 2021 (50676, 50421)		50,548
28	Usage 2023 (per F-2)		17,742
29	Proforma adjusted additional usage		32,806
30	Times gallonage rate of \$7.49		245,389
31			
32	(3) Amortization of rate case expense per Schedule B-10		
33	666/766 Adjustments for Deferred Costs - Pro Forma Adjustment	87,574	81,433
34			
35	(4) Other Pro-Forma Adjustments		
36	711 Sludge Hauling		
37	To reflect change in cost from sludge hauling contractor		27,388
38	618 Chemicals		
39	Increased cost of sodium hypochlorite: Despinar WTP, Wekiva WTP/WWTP and Penn		
40	Brooke WTP/WWTP	42,758	44,848
41	634 / 734 Contractual Services - Mgt/Corp/Reg		
42	To adjust allocations	(92,462)	(85,968)
43	636 / 736 Contractual Services - Other		
44	Credit card processing fees currently pd by users, projected \$386,919	200,501	186,418
45	656 / 756 Insurance - Vehicle	4,916	3,105
46	657 / 757 Insurance - General Liability	43,448	35,941
47	658 / 758 Insurance - Workman's Comp.	(13,130)	(13,203)
48	659 / 759 Insurance - Other	62,124	49,212
49	675 AMI cellular service and subscriptions	45,080	
50	775 Sewer Rodding Cost - To reflect change in cost from sewer rodding contractor		9,071
51	Total Other Pro-Forma Adjustments	293,235	256,811

Schedule of Adjustments to Operating Income
 Company: Sunshine Water Services Company
 Test Year Ended: December 31, 2023
 Interim [] Final [X]
 Historic [X] or Projected []
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

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

Schedule of Adjustments to Operating Income
 Company: Sunshine Water Services Company
 Test Year Ended: December 31, 2023
 Interim [] Final [X]
 Historic [X] or Projected []
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

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Line No.	Description	Water	Wastewater
1	To annualize depreciation expense for assets placed in service during the test year (continued)		
2	311.3 Pumping Equipment - WTP	16,645	
3	320.3 Water Treatment Equipment	1,467	
4	339.3 Other Plant & Misc. Equipment	4,868	
5	304.4 Structures & Improvements	2,755	
6	311.4 Electric Pumping Equipment - T&D	(168)	
7	330.4 Distr. Reservoirs & Standpipes	194	
8	331.4 Transm. & Distribution Mains	24,282	
9	333.4 Services	20,670	
10	334.4 Meters & Meter Installations	16,971	
11	335.4 Hydrants	3,250	
12	336.4 Backflow Prevention Devices	349	
13	339.4 Other Plant & Misc. Equipment	70	
14	304.5 Structures & Improvements	980	
15	340.5 Office Furniture & Equipment	11,025	
16	341.5 Transportation Equipment	32,672	
17	342.5 Stores Equipment	159	
18	343.5 Tools, Shop & Garage Equipment	500	
19	344.5 Laboratory Equipment	772	
20	345.5 Power Operated Equipment	8,908	
21	346.5 Communication Equipment	20,801	
22	347.5 Miscellaneous Equipment	2,837	
23	348.5 Other Tangible Plant	93	
24	351.1 Organization		161
25	354.2 Structures & Improvements		145
26	355.2 Power Generation Equipment - Collection Plt		1,677
27	360.2 Force Mains		68,975
28	361.2 Collection Sewers - Gravity		67,173
29	362.2 Special Collecting Structures		902
30	363.2 Services to Customers		1,508
31	364.2 Flow Measuring Devices		1,741
32	389.2 Other Plant & Misc. Equipment		6,308
33	354.3 Structures & Improvements		24,239
34	355.3 Power Generation Equipment - Pumping Plt		12,690
35	370.3 Receiving Wells		3
36	371.3 Pumping Equipment		16,567
37	354.4 Structures & Improvements		18,688
38	355.4 Power Generation Equipment - Treatment Plt		322
39	380.4 Treatment & Disposal Equipment		3,088
40	381.4 Plant Sewers		1,974
41	382.4 Outfall Sewer Lines		171
42	389.4 Other Plant & Misc. Equipment		8,674
43	354.5 Structures & Improvements		6,669
44	371.5 Pumping Equipment		1,451
45	374.5 Reuse Distribution Reservoirs		46
46	380.5 Treatment & Disposal Equipment		491
47	381.5 Plant Sewers		783
48	389.5 Other Plant & Misc. Equipment		4
49	354.6 Structures & Improvements		4,605
50	366.6 Reuse Services		431
51	367.6 Reuse Meters & Meter Installations		236
52	371.6 Pumping Equipment		7,521
53	375.6 Reuse Transmission & Distribution System		912
54	354.7 Structures & Improvements		10,251
55	390.7 Office Furniture & Equipment		30,377
56	391.7 Transportation Equipment		148
57	393.7 Tools, Shop & Garage Equipment		465
58	394.7 Laboratory Equipment		718
59	395.7 Power Operated Equipment		8,282
60	396.7 Communication Equipment		19,340
61	397.7 Miscellaneous Equipment		2,638
62	398.7 Other Tangible Plant		87
63	Total annualize depreciation expense	187,796	330,459

Schedule of Adjustments to Operating Income
 Company: Sunshine Water Services Company
 Test Year Ended: December 31, 2023
 Interim [] Final [X]
 Historic [X] or Projected []
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(E) Taxes Other Than Income (TOTI)		
2	<u>Test Year Adjustments</u>		
3	Regulatory Assessment Fees (RAF)		
4	(a) Calculate RAFs based on Adjusted Test Year Revenues		
5	Test Year Adjusted Revenues	21,816,903	28,150,004
6	(b) Calculate RAFs for Annualized Revenues		
7	Annualized Revenues Adjustment	1,103,616	1,469,073
8	Total Test Year Adjusted Revenues	22,920,518	29,619,077
9	RAF Rate	4.5%	4.5%
10	Adjusted Test Year RAF	1,031,423	1,332,858
11	Book RAFs	1,027,823	1,289,703
12	Total Test Year Adjustments to TOTI	3,600	43,155
13	<u>Pro Forma Adjustments</u>		
14	(1) Payroll Taxes		
15	Payroll Taxes for 2024 employees and salaries	255,019	237,136
16	Test year payroll taxes	(213,246)	(198,267)
17	Total payroll tax adjustment	41,772	38,869
18	(2) Property Taxes		
19	(a) Total Test Year Taxable Plant Additions	4,736,085	8,852,143
20	Total taxable Plant 12/31/2022	103,599,140	116,152,847
21	Overall % Taxable Plant Additions in test year	0.0457	0.0762
22	Increase in ad valorem taxes for Pro Forma Plant Additions	28,590	50,186
23			
24	(b) Nonused and useful (Wastewater only)		
25	Total Net Tangible Plant (A-2)		109,270,912
26	Total Nonused and Useful Net Plant (A-7)		731,125
27	Overall % Nonused and Useful		0.67%
28	Total property taxes (B-15) x % Nonused and useful	-	(5,564)
29			
30	(c) Total Eligible Net Proforma Plant Additions	20,831,720	13,513,232
31	Millage rate (composite based on county)	13.3387402775	13.3387402775
32	Less discount for early payment (4%)	(0.5335)	(0.5335)
33	Net of discount for early payment (4%)	12.8052	12.8052
34	Increase in ad valorem taxes for Pro Forma Plant Additions	266,754	173,040
35			
36	(3) Regulatory Assessment Fees (RAF)		
37	Calculate RAFs on Additional Revenues Requested		
38	Additional Revenues Requested	5,175,376	4,701,373
39	RAF Rate	4.5%	4.5%
40	Pro Forma Adjustment to RAF	232,892	211,562
41			
42	Total Pro Forma Adjustments to TOTI	570,008	468,092
43			
44	Total Adjustments to TOTI	573,609	511,247
45	(F) Provision for Income Taxes		
46	(1) Adjustment to reflect current income taxes expense for test year		
47	Income Tax Per Books	1,112,778	1,034,613
48	Test Year Current Income Tax per C-2	301,627	758,624
49	Adjustment to reflect current income tax	\$ (811,151)	\$ (275,989)
50			
51	(2) To calculate additional taxes due to requested revenue adjustments	1,252,672	1,137,942
52			
53	Proforma Adjustments to Provision for Income Taxes	441,521	861,953
54			
55	Total Provision for Income Taxes	1,554,299	1,896,566

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

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues - Requested Revenues		
2	To reduce requested increase to 19.9%	(614,193)	
3			
4	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
5	Repression Adjustment to expenses due to reduced revenue increase	-0.3430%	
6	610 Purchased Water	786	
7	615 Purchased Power	3,734	
8	618 Chemicals	2,473	
9	Repression Adjustment	6,993	
10			
11	(E) Taxes Other Than Income (TOTI)		
12	To reduce Regulatory Assessment Fee due to reduced requested increase	(27,639)	
13			
14	(F) Provision for Income Taxes		
15	To reduce Income Tax Expense due to reduced requested revenue increase	(150,435)	

Detail of Operation & Maintenance Expenses Wastewater

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule: B-6 - REVISED

Docket No.:20240068-WS

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Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Historic [X] or Projected []

Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments		(5) Adjusted Total
			B3 - Test Year	B3 - Proforma	
1	701 Salaries & Wages - Employees	2,434,840		418,580	2,853,420
2	703 Salaries & Wages - Officers, Etc.	-			-
3	704 Employee Pensions & Benefits	682,165		58,357	740,522
4	710 Purchased Sewage Treatment	1,671,365	(112,436)	295,588	1,854,517
5	711 Sludge Removal Expense	732,758		27,388	760,145
6	715 Purchased Power	1,580,554	(931)		1,579,623
7	716 Fuel for Power Purchased	-			-
8	718 Chemicals	693,127	(3,403)	44,848	734,572
9	720 Materials & Supplies	134,330			134,330
10	731 Contractual Services - Engr.	30,272			30,272
11	732 Contractual Services - Acct.	-			-
12	733 Contractual Services - Legal	44,405			44,405
13	734 Contractual Services - Mgt/Corp/Reg	3,488,667		(85,968)	3,402,699
14	735 Contractual Services - Testing	261,976			261,976
15	736 Contractual Services - Other	199,978	(26,589)	186,418	359,807
16	741 Rental of Building/Real Prop.	32,942			32,942
17	742 Rental of Equipment	14,753			14,753
18	750 Transportation Expenses	233,514			233,514
19	756 Insurance - Vehicle	63,594		3,105	66,699
20	757 Insurance - General Liability	166,898		35,941	202,839
21	758 Insurance - Workman's Comp.	58,488		(13,203)	45,285
22	759 Insurance - Other	375,995		49,212	425,207
23	760 Advertising Expense	524			524
24	766 Reg. Comm. Exp. - Rate Case Amort.	85,353	4,152	81,433	170,938
25	767 Reg. Comm. Exp. - Other	15,011			15,011
26	770 Bad Debt Expense	100,094			100,094
27	775 Miscellaneous Expenses	1,553,592	(1,021)	9,071	1,561,641
28					
29	TOTAL	14,655,194	(140,229)	1,110,770	15,625,735

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

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

Schedule: B-15 - REVISED
 Preparer: Deborah Swain
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books	1,027,823	213,246	694,068	(142)	1,934,995
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Regulatory Assessment Fees					
6	Adjustment to RAFs based on Adjusted and Annualized Test Year					
7	Revenues per B-3	3,600				3,600
8						
9	Adjusted Test Year TOTI - Water	1,031,423	213,246	694,068	(142)	1,938,595
10						
11	PRO FORMA ADJUSTMENTS					
12	2. Payroll Taxes					
13	Adjust payroll taxes for salary increase and new employees		41,772			41,772
14						
15	3. Personal Property					
16	Increase in ad valorem taxes for Test Year Plant Additions			28,590		28,590
17	Increase in ad valorem taxes for Pro Forma Plant Additions			266,754		266,754
18						
19	4. Regulatory Assessment Fees					
20	Adjust for additional revenues requested	232,892				232,892
21						
22	Total Taxes Other than Income - Water	1,264,315	255,019	989,412	(142)	2,508,604
23						
24						
25						
26	WASTEWATER					
27	Test Year Per Books	1,289,703	198,267	730,830	(132)	2,218,669
28						
29	ADJUSTMENTS TO TEST YEAR (Explain):					
30	1. Regulatory Assessment Fees					
31	Adjustment to RAFs based on Adjusted and Annualized Test Year	43,155				43,155
32	Revenues per B-3					
33						
34	Adjusted Test Year TOTI - Wastewater	1,332,858	198,267	730,830	(132)	2,261,824
35						
36	PRO FORMA ADJUSTMENTS					
37	2. Payroll Taxes					
38	Adjust payroll taxes for salary increase and new employees		38,869			38,869
39						
40	3. Real Estate & Personal Property					
41	Increase in ad valorem taxes for Test Year Plant Additions			50,186		50,186
42	Increase in ad valorem taxes for Pro Forma Plant Additions			173,040		173,040
43	Nonused and Useful (personal property tax only)			(5,564)		(5,564)
44						
45	4. Regulatory Assessment Fees					
46	Adjust for additional revenues requested	211,562				211,562
47						
	Total Taxes Other than Income - Wastewater	1,544,420	237,136	948,492	(132)	2,729,916

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 2,949,449	\$ 501,416	\$ 3,450,865	\$ 1,554,299	\$ 1,896,566
2							
3	Deferred Income Tax Expense	C-5	452,419	(452,419)	-		
4							
5	ITC Realized This Year	C-7					
6							
7	ITC Amortization	C-7	2,356	(2,356)	-		
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8					
11							
12	Total Income Tax Expense		\$ 3,404,224	\$ 46,641	\$ 3,450,865	\$ 1,554,299	\$ 1,896,566

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

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

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

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

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
			Water		
1	\$ 4,375,521	\$ (1,840,516)	\$ 2,535,005	\$ 3,689,812	\$ 6,224,818
2	1,112,778	(811,151)	301,627	1,252,672	1,554,299
3					
4	5,488,299	(2,651,667)	2,836,632	4,942,484	7,779,117
5	1,129,888	516,661	1,646,549	-	1,646,549
6					
7	4,358,411	(3,168,328)	1,190,083	4,942,484	6,132,568
8					
9	Schedule M Adjustments:				
10	(617,240)	617,240	-	-	-
11	(1,055,075)	1,055,075	-	-	-
12					
13	(1,672,315)	1,672,315	-	-	-
14					
15	6,030,726	(4,840,643)	1,190,083	4,942,484	6,132,568
16					
17					
18	6,030,726	(4,840,643)	1,190,083	4,942,484	6,132,568
19	331,690	(266,235)	65,455	271,837	337,291
20					
21					
22					
23	331,690	(266,235)	65,455	271,837	337,291
24					
25	5,699,036	(4,574,408)	1,124,628	4,670,648	5,795,277
26	0.21	0.21	0.21	0.21	0.21
27	1,196,798	(960,626)	236,172	980,836	1,217,008
28					
29	1,221	(1,221)	-	-	-
30					
31	1,195,577	(959,405)	236,172	980,836	1,217,008
32					
33	Summary:				
34	331,690	(266,235)	65,455	271,836	337,291
35	1,195,577	(959,405)	236,172	980,836	1,217,008
36					
37	\$ 1,527,267	\$ (1,225,640)	\$ 301,627	\$ 1,252,672	\$ 1,554,299
38					
39					
40					

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

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

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

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

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
	Wastewater				
1	\$ 4,993,408	\$ (749,645)	\$ 4,243,763	\$ 3,351,869	\$ 7,595,633
2	1,034,613	(275,989)	758,624	1,137,942	1,896,566
3					
4	6,028,021	(1,025,634)	5,002,387	4,489,811	9,492,199
5	1,378,709	630,490	2,009,199	-	2,009,199
6					
7	4,649,312	(1,656,124)	2,993,188	4,489,811	7,483,000
8					
9	Schedule M Adjustments:				
10	(753,167)	753,167	-	-	-
11	(213,292)	213,292	-	-	-
12					
13	(966,459)	966,459	-	-	-
14					
15	5,615,771	(2,622,583)	2,993,188	4,489,811	7,483,000
16					
17					
18	5,615,771	(2,622,583)	2,993,188	4,489,811	7,483,000
19	308,867	(144,242)	164,625	246,940	411,565
20					
21					
22					
23	308,867	(144,242)	164,625	246,940	411,565
24					
25	5,306,904	(2,478,341)	2,828,563	4,242,871	7,071,435
26	0.21	0.21	0.21	0.21	0.21
27	1,114,450	(520,452)	593,998	891,003	1,485,001
28					
29	1,135	(1,135)	-	-	-
30					
31	1,113,315	(519,317)	593,998	891,003	1,485,001
32					
33	Summary:				
34	308,867	(144,242)	164,625	246,940	411,565
35	1,113,315	(519,317)	593,998	891,003	1,485,001
36					
37	\$ 1,422,182	\$ (663,559)	\$ 758,623	\$ 1,137,943	\$ 1,896,566
38					
39					
40					

Supporting Schedules: B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3 - REVISED

Page 1 of 1

Company: Sunshine Water Services Company

Docket No.:20240068-WS

Test Year Ended: December 31, 2023

Interim [] Final [X]

Historic [X] Projected []

Preparer: Deborah Swain

Supporting Schedules: D-1, C-8

Recap Schedule: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments*	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt/Deposits	6,413	329,461	335,874	151,278	184,596
7						
8	Other Interest Expense - Long Term Debt	3,872,589	(552,715)	3,319,874	1,495,271	1,824,603
9						
10	AFUDC	(1,370,406)	1,370,406	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)		-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 2,508,597	\$ 1,147,151	\$ 3,655,748	\$ 1,646,549	\$ 2,009,199
16						
17						
18	* Adjustment to calculate interest per capital structure in Schedule D1.					
19						
20						
21						
22	Calculation of ITC Interest Synchronization Adjustment					
23	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
24						
25					Total Weighted Cost	Debt Only Weighted Cost
26	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
27						
28	Long-Term Debt	\$ -	This Schedule is not applicable			
29						
30	Short-Term Debt	-				
31						
32	Preferred Stock	-				---
33						
34	Common Equity	-	-	-	-	---
35						
36	Total	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

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

Line No.		Water	Sewer
1	AFUDC ⁽¹⁾	\$ (617,240)	\$ (753,167)
2	Meals & Entertainment per below allocation ⁽²⁾	-	-
3			
4	Total	\$ (617,240)	\$ (753,167)
5			
6			
7	⁽¹⁾ Allocated to water & wastewater based upon rate base		
8			
9	⁽²⁾ Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	-	-
12	@50%	-	-
13			
14			
15			
16	Allocation Methodology based on UIF number of ERCs at the end of the test year:		
17			
18		<u>12/31/23 ERCs</u>	<u>Water</u> <u>Sewer</u>
19	TOTAL UIF	73,187.3	37,923.3 35,264.0
20			
21			
22	Supporting Schedule: None		
23	Recap Schedules: C-2		

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

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

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

Line No	(1) Class/Meter Size	(2)	(3)
		Present Rates 6.2.2024	Proposed Rates ⁽¹⁾
1	<u>Residential</u>		
2	5/8"	\$13.57	\$16.63
3	3/4"	\$20.36	\$24.95
4	1"	\$33.93	\$41.58
5	1-1/2"	\$67.85	\$83.15
6	2"	\$108.56	\$133.04
7	3"	\$217.12	\$266.08
8	4"	\$339.25	\$415.75
9	6"	\$678.50	\$831.50
10	8"	\$1,085.60	\$1,330.40
11	10"	\$1,967.65	\$2,411.35
12			
13	Gallonage Charge per 1,000 Gallons		
14	0 - 4,000 gallons	\$1.90	\$2.33
15	4,001-12,000 gallons	\$2.84	\$3.49
16	Over 12,000 gallons	\$4.76	\$5.84
17			
18	<u>General Service/Bulk Service</u>		
19	5/8"	\$13.57	\$16.63
20	3/4"	\$20.36	\$24.95
21	1"	\$33.93	\$41.58
22	1-1/2"	\$67.85	\$83.15
23	2"	\$108.56	\$133.04
24	3"	\$217.12	\$266.08
25	4"	\$339.25	\$415.75
26	6"	\$678.50	\$831.50
27	8"	\$1,085.60	\$1,330.40
28	10"	\$1,967.65	\$2,411.35
29			
30	Gallonage Charge per 1,000 Gallons	\$3.23	\$3.96
31			
32	<u>Private Fire Protection</u>		
33	1-1/2"	\$67.85	\$83.15
34	2"	\$108.56	\$133.04
35	3"	\$217.12	\$266.08
36	4"	\$339.25	\$415.75
37	6"	\$678.50	\$831.50
38	8"	\$1,085.60	\$1,330.40
39	10"	\$1,967.65	\$2,411.35

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

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

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

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

Line No	(1) Class/Meter Size	(2)	(3)
		Present Rates 6.2.2024	Proposed Rates
1	Residential		
2	All Meter Sizes	\$34.99	\$40.59
3			
4	Residential (8,000 gallon Maximum)	\$5.59	\$6.48
5			
6	All Meter Sizes (Mid County-Tierra Verde)	\$70.01	\$81.22
7			
8	Residential (16,000 gallon Maximum)	\$5.59	\$6.48
9			
10	Residential Reuse		
11	All Meter Sizes	\$10.21	\$11.84
12			
13	Gallonge Charge per 1,000 Gallons	\$1.92	\$2.23
14			
15	General Service		
16	5/8"	\$34.99	\$40.59
17	3/4"	\$52.49	\$60.89
18	1"	\$87.48	\$101.48
19	1-1/2"	\$174.95	\$202.95
20	2"	\$279.92	\$324.72
21	3"	\$559.84	\$649.44
22	4"	\$874.75	\$1,014.75
23	6"	\$1,749.50	\$2,029.50
24	8"	\$2,799.20	\$3,247.20
25	10"	\$5,073.55	\$5,885.55
26			
27	Gallonge Charge per 1,000 Gallons	\$6.70	\$7.77
28			
29	Bulk Service (DeeAnn Estates)		
30	All Meter Sizes (58 ERCs)	\$2,029.42	\$2,354.22
31			
32	Gallonge Charge per 1,000 Gallons	\$5.59	\$6.48
33			
34	Flat Rate		
35	All Meter Sizes	\$62.95	\$73.03
36	All Meter Sizes (Mid County - Tierra Verde)	\$125.91	\$146.07
37	Cross Creek HOA (905 ERCs)	\$56,969.75	\$66,092.15
38			
39	General Service/ Bulk Service (Mid County and Tierra Verde)		
40	5/8"	\$70.00	\$81.21
41	3/4"	\$105.00	\$121.82
42	1"	\$175.00	\$203.03
43	1-1/2"	\$350.00	\$406.05
44	2"	\$560.00	\$649.68
45	3"	\$1,120.00	\$1,299.36
46	4"	\$1,750.00	\$2,030.25
47	6"	\$3,500.00	\$4,060.50
48	8"	\$5,600.00	\$6,496.80
49	10"	\$10,150.00	\$11,775.45
50			
51	Gallonge Charge per 1,000 Gallons	\$6.70	\$7.77

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule E-2 - REVISED

Docket No.:20240068-WS

Page 1 of 8

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Interim [] Final [x]

Water [x] Sewer []

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
		Total Bills Jan - Dec 2023	Total Billable Gallons (in 000's) Jan - Dec 2023	Present Rates Effective 6.2.2024	Annualized Revenues Jan - Dec 2023	
1	Residential - Base Charge					
2	5/8"		356,854		\$13.57	\$4,842,509
3	3/4"		0		\$20.36	\$0
4	1"		47,107		\$33.93	\$1,598,341
5	1-1/2"		229		\$67.85	\$15,538
6	2"		12		\$108.56	\$1,303
7	8"		48		\$1,085.60	\$52,109
8	Total Residential Service Base Charge		<u>404,250</u>			<u>\$6,509,798</u>
9	Consumption Charge (per 1,000 Gallons)					
10	0 - 4,000 gallons			1,287,231	\$1.90	\$2,445,739
11	4,001-12,000 gallons			1,289,715	\$2.84	\$3,662,791
12	Over 12,000 gallons			<u>1,449,078</u>	\$4.76	<u>\$6,897,611</u>
13	Total Residential Service Consumption			<u>4,026,024</u>		<u>\$13,006,141</u>
14	Total Residential Service		<u>404,250</u>	<u>4,026,024</u>		<u>\$19,515,939</u>
15	Average Residential Bill					<u>\$48.28</u>
16						
17	General Service - Base Charge					
18	5/8"		4,308		\$13.57	\$58,460
19	3/4"		0		\$20.36	\$0
20	1"		3,587		\$33.93	\$121,707
21	1-1/2"		1,805		\$67.85	\$122,469
22	2"		2,257		\$108.56	\$245,020
23	3"		384		\$217.12	\$83,374
24	4"		241		\$339.25	\$81,759
25	6"		49		\$678.50	\$33,247
26	8"		85		\$1,085.60	\$92,276
27	10"		20		\$1,967.65	\$39,353
28	Total General Service Base Facility Charges		<u>12,736</u>			<u>\$877,664</u>
29						
30	Consumption Charge (per 1,000 Gallons)					
31	General Service			687,063	\$3.23	\$2,219,213
32	Total General Service Consumption			<u>687,063</u>		<u>\$2,219,213</u>
33	Total General Service		<u>12,736</u>	<u>687,063</u>		<u>\$3,096,878</u>
34	Average General Service Bill					<u>\$243.16</u>
35						
36	Private Fire Protection					
37	1-1/2"		2		\$67.85	\$136
38	2"		14		\$108.56	\$1,520
39	4"		24		\$339.25	\$8,142
40	6"		32		\$678.50	\$21,712
41	8"		5		\$1,085.60	\$5,428
42	10"		0		\$1,967.65	\$0
43	Total General Service Base Facility Charges		<u>77</u>			<u>\$36,938</u>
44						
45	Total Private Fire Protection		<u>77</u>			<u>\$36,938</u>
46	Average Private Fire Protection Bill					<u>\$479.71</u>
47						
48	Totals					\$22,649,755
49	Other Miscellaneous Revenues					\$270,764
50	Total Annualized Revenue					<u>\$22,920,518</u>
51						
52	Total Per Books					22,532,175
53	Adjustment to remove accrued revenues per B-3, B-4					715,273
54	Adjustment to remove rate case expense surcharge					(2)
55	Total Adjusted Books					<u>21,816,905</u>
56						
57	Difference: Annualized Revenues Increase Adjustment					<u>\$1,103,614</u>
58	Percentage					<u>4.90%</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule E-2 - REVISED

Docket No.:20240068-WS

Page 2 of 8

Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Interim [] Final [x]

Water [x] Sewer []

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
		Total Bills Jan - Dec 2023	Total Billable Gallons (in 000's) with Repression Adj Jan - Dec 2023	Proposed Rates to Generate 19.9% Revenue Increase	Revenues Generated with Proposed Rates	
1	Residential - Base Charge					
2	5/8"		356,854		\$16.63	\$5,934,482
3	3/4"		0		\$24.95	\$0
4	1"		47,107		\$41.58	\$1,958,762
5	1-1/2"		229		\$83.15	\$19,041
6	2"		12		\$133.04	\$1,596
7	8"		48		\$266.08	\$12,772
8	Total Residential Service Base Charge		<u>404,250</u>			<u>\$7,926,654</u>
9	Consumption Charge (per 1,000 Gallons)					
10	0 - 4,000 gallons			1,287,231	\$2.33	\$2,999,248
11	4,001-12,000 gallons			1,238,384	\$3.49	\$4,321,961
12	Over 12,000 gallons			1,391,405	\$5.84	\$8,125,803
13	Total Residential Service Consumption			<u>3,917,020</u>		<u>\$15,447,013</u>
14	Total Residential Service		<u>404,250</u>	<u>3,917,020</u>		<u>\$23,373,667</u>
15	Average Residential Bill					<u>\$57.82</u>
16						
17	General Service - Base Charge					
18	5/8"		4,308		\$16.63	\$71,642
19	3/4"		0		\$24.95	\$0
20	1"		3,587		\$41.58	\$149,152
21	1-1/2"		1,805		\$83.15	\$150,086
22	2"		2,257		\$133.04	\$300,271
23	3"		384		\$266.08	\$102,175
24	4"		241		\$415.75	\$100,196
25	6"		49		\$831.50	\$40,744
26	8"		85		\$1,330.40	\$113,084
27	10"		20		\$2,411.35	\$48,227
28	Total General Service Base Facility Charges		<u>12,736</u>			<u>\$1,075,576</u>
29						
30	Consumption Charge (per 1,000 Gallons)					
31	General Service			687,063	\$3.96	\$2,720,769
32	Total General Service Consumption			<u>687,063</u>		<u>\$2,720,769</u>
33	Total General Service		<u>12,736</u>	<u>687,063</u>		<u>\$3,796,345</u>
34	Average General Service Bill					<u>\$298.08</u>
35						
36	Private Fire Protection					
37	1-1/2"		2		\$83.15	\$166
38	2"		14		\$133.04	\$1,863
39	4"		24		\$415.75	\$9,978
40	6"		32		\$831.50	\$26,608
41	8"		5		\$1,330.40	\$6,652
42	10"		0		\$2,411.35	\$0
43	Total General Service Base Facility Charges		<u>77</u>			<u>\$45,267</u>
44						
45	Total Private Fire Protection		<u>77</u>			<u>\$45,267</u>
46	Average Private Fire Protection Bill					<u>\$587.88</u>
47						
48	Totals					\$27,215,279
49	Other Miscellaneous Revenues					\$270,764
50	Total Proforma Revenue					<u>\$27,486,042</u>
51						
52	Total Requested Revenues					<u>\$27,481,702</u>
53						
54						
55						
56						
57	Difference: Due to Rounding					<u>\$4,341</u>
58	Percentage					<u>0.02%</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule E-2 - REVISED

Docket No.:20240068-WS

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Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Interim [] Final [x]

Water [] Sewer [x]

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

	(1)	(2)	(3)
Line No.	Class/Meter Size	Revenues at Present Rates Based on Rates Eff. 6.2.2024	Revenues at Proposed Rates
1			
2	Total Residential Service	<u>\$21,421,285</u>	<u>\$24,843,315</u>
3			
4			
5	Total Reuse Residential Service	<u>\$393,638</u>	<u>\$456,996</u>
6			
7			
8	Total General Service	<u>\$7,552,410</u>	<u>\$8,759,656</u>
9			
10			
11	Totals	\$29,367,332	\$34,059,967
12	Other Miscellaneous Revenues	\$251,744	\$251,744
13	Total Revenue (Annualized / Proforma)	<u>\$29,619,077</u>	<u>\$34,311,711</u>
14			
15	Total Per Books	28,276,590	
16	Adjustment to remove accrued revenues per B-3, B-4	79,153	
17	Adjustment to remove AFPI	38,529	
18	Adjustment to remove Guaranteed Rev	8,903	
19	Adjustment to remove Surcharge		
20	Total Adjusted Books / Requested Revenues	<u>\$28,150,004</u>	<u>\$34,320,450</u>
21			
22	Difference: Annualized Revenues Adjustment	<u>\$1,469,073</u>	
23	Percentage	<u>5.22%</u>	
24			
25	Difference: Due to Rounding		<u>(\$8,739)</u>
26	Percentage		<u>-0.03%</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Sunshine Water Services Company

Schedule E-2 - REVISED

Docket No.:20240068-WS

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Test Year Ended: December 31, 2023

Preparer: Deborah Swain

Interim [] Final [x]

Water [] Sewer [x]

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

Line No.	(1) Class/Meter Size	(2) Total Bills Jan - Dec 2023	(3) Total Billable Gallons (in 000's) Jan - Dec 2023	(4) Present Rates Effective 6.2.2024	(5) Revenues at Present Rates	(6) Proposed Rates	(7) Revenues at Proposed Rates
1	Residential - Base Charge						
2	Flat Rate	25,650		\$62.95	\$1,614,636	\$73.03	\$1,873,183
3	5/8"	243,578		\$34.99	\$8,522,794	\$40.59	\$9,886,831
4	3/4"	577		\$34.99	\$20,189	\$40.59	\$23,420
5	1"	27,034		\$34.99	\$945,920	\$40.59	\$1,097,310
6	Total Residential Service Base Charge	<u>296,839</u>			<u>\$11,103,539</u>		<u>\$12,880,744</u>
7	Consumption Charge (per 1,000 Gallons)						
8	Residential Service		1,320,211	\$5.59	\$7,379,979	\$6.48	\$8,554,967
9	Total Residential Service Consumption		<u>1,320,211</u>		<u>\$7,379,979</u>		<u>\$8,554,967</u>
10	Total Residential Service	<u>296,839</u>	<u>1,320,211</u>		<u>\$18,483,519</u>		<u>\$21,435,712</u>
11	Average Residential Bill				<u>\$62.27</u>		<u>\$72.21</u>
12							
13	Residential - Reuse						
14	5/8"	10,706		\$10.21	\$109,308	\$11.84	\$126,759
15	1"	12		\$10.21	\$123	\$11.84	\$142
16	1-1/2"	0		\$10.21	\$0	\$11.84	\$0
17	2"	11		\$10.21	\$112	\$11.84	\$130
18	Total Residential Reuse Service Base Charge	<u>10,729</u>			<u>\$109,543</u>		<u>\$127,031</u>
19	Consumption Charge (per 1,000 Gallons)						
20	Residential Reuse Service		147,966	\$1.92	\$284,095	\$2.23	\$329,964
21	Total Residential Reuse Service Consumption		<u>147,966</u>		<u>\$284,095</u>		<u>\$329,964</u>
22	Total Reuse Residential Service	<u>10,729</u>	<u>147,966</u>		<u>\$393,638</u>		<u>\$456,996</u>
23	Average Residential Reuse Bill				<u>\$36.69</u>		<u>\$42.59</u>
24							
25							
26	General Service - Base Charge						
27	Flat Rate	6,561		\$62.95	\$413,015	\$73.03	\$479,150
28	5/8"	2,645		\$34.99	\$92,549	\$40.59	\$107,361
29	3/4"	24		\$52.49	\$1,260	\$60.89	\$1,461
30	1"	1,446		\$87.48	\$126,496	\$101.48	\$146,733
31	1-1/2"	1,720		\$174.95	\$300,914	\$202.95	\$349,074
32	2"	1,834		\$279.92	\$513,373	\$324.72	\$595,536
33	3"	377		\$559.84	\$211,060	\$649.44	\$244,839
34	4"	216		\$874.75	\$188,946	\$1,014.75	\$219,186
35	6"	48		\$1,749.50	\$83,976	\$2,029.50	\$97,416
36	8"	61		\$2,799.20	\$170,751	\$3,247.20	\$198,079
37	10"	20		\$5,073.55	\$101,471	\$5,885.55	\$117,711
38	Total General Service Base Facility Charges	<u>14,952</u>			<u>\$2,203,811</u>		<u>\$2,556,546</u>
39							
40	Consumption Charge (per 1,000 Gallons)						
41	General Service		443,166	\$6.70	\$2,969,212	\$7.77	\$3,443,400
42	Total General Service Consumption		<u>443,166</u>		<u>\$2,969,212</u>		<u>\$3,443,400</u>
43	Total General Service	<u>14,952</u>	<u>443,166</u>		<u>\$5,173,023</u>		<u>\$5,999,946</u>
44	Average General Service Bill				<u>\$345.98</u>		<u>\$401.28</u>
45							
46							
47	Test Year/ Annualized / Proposed Revenues				<u>\$24,050,179</u>		<u>\$27,892,653</u>
48							
49	Total Per Books				\$23,854,082		
50	Difference: Annualized Revenue Adjustment				\$196,097		

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Jan - Dec 2023	Total Bills	Total Billable Gallons (in Jan - Dec 2023	Present Rates Effective	Revenues at Present Rates	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge							
2	Flat Rate		5,879		\$125.91	\$740,225	\$146.07	\$858,746
3	5/8"		0		\$70.01	\$0	\$81.22	\$0
4	3/4"		0		\$70.01	\$0	\$81.22	\$0
5	1"		0		\$70.01	\$0	\$81.22	\$0
6	Total Residential Service Base Charge		<u>5,879</u>			<u>\$740,225</u>		<u>\$858,746</u>
7	Consumption Charge (per 1,000 Gallons)							
8	Residential Service			0	\$5.59	\$0	\$6.48	\$0
9	Total Residential Service Consumption			<u>0</u>		<u>\$0</u>		<u>\$0</u>
10	Total Residential Service		<u>5,879</u>	<u>0</u>		<u>\$740,225</u>		<u>\$858,746</u>
11	Average Residential Bill					<u>\$125.91</u>		<u>\$146.07</u>
12								
13	General Service - Base Charge							
14	Flat Rate		0		\$125.91	\$0	\$146.07	\$0
15	5/8"		70		\$70.00	\$4,900	\$81.21	\$5,685
16	3/4"		0		\$105.00	\$0	\$121.82	\$0
17	1"		136		\$175.00	\$23,800	\$203.03	\$27,611
18	1-1/2"		171		\$350.00	\$59,850	\$406.05	\$69,435
19	2"		218		\$560.00	\$122,080	\$649.68	\$141,630
20	3"		0		\$1,120.00	\$0	\$1,299.36	\$0
21	4"		12		\$1,750.00	\$21,000	\$2,030.25	\$24,363
22	6"		12		\$3,500.00	\$42,000	\$4,060.50	\$48,726
23	8"		5		\$5,600.00	\$28,000	\$6,496.80	\$32,484
24	10"		0		\$10,150.00	\$0	\$11,775.45	\$0
25	Total General Service Base Facility Charges		<u>624</u>			<u>\$301,630</u>		<u>\$349,934</u>
26								
27	Consumption Charge (per 1,000 Gallons)							
28	General Service			69,319	\$6.70	\$464,437	\$7.77	\$538,609
29	Total General Service Consumption			<u>69,319</u>		<u>\$464,437</u>		<u>\$538,609</u>
30	Total General Service		<u>624</u>	<u>69,319</u>		<u>\$766,067</u>		<u>\$888,543</u>
31	Average General Service Bill					<u>\$1,227.67</u>		<u>\$1,423.95</u>
32								
33						\$0		\$0
34	Test Year Annualized / Proposed Revenues					<u>\$1,506,292</u>		<u>\$1,747,288</u>
35								
36	Total Per Books					\$1,499,621		
37	Difference: Annualized Revenue Adjustment					\$6,671		

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Total Bills	Total Billable Gallons (in	Present Rates Effective	Revenues at Present Rates	Revenues at Proposed Rates	Revenues at Proposed Rates	
1	Residential - Base Charge							
2	Flat Rate		0		\$125.91	\$0	\$146.07	\$0
3	5/8"	12,510			\$70.01	\$875,825	\$81.22	\$1,016,062
4	3/4"		0		\$70.01	\$0	\$81.22	\$0
5	1"		0		\$70.01	\$0	\$81.22	\$0
6	Total Residential Service Base Charge	<u>12,510</u>				<u>\$875,825</u>		<u>\$1,016,062</u>
7	Consumption Charge (per 1,000 Gallons)							
8	Residential Service			107,795	\$5.59	\$602,574	\$6.48	\$698,512
9	Total Residential Service Consumption			<u>107,795</u>		<u>\$602,574</u>		<u>\$698,512</u>
10	Total Residential Service	<u>12,510</u>	<u>107,795</u>			<u>\$1,478,399</u>		<u>\$1,714,574</u>
11	Average Residential Bill					<u>\$118.18</u>		<u>\$137.06</u>
12								
13								
14	General Service - Base Charge							
15	Flat Rate		0		\$125.91	\$0.00	\$146.07	\$0.00
16	5/8"	312			\$70.00	\$21,840	\$81.21	\$25,338
17	3/4"		0		\$105.00	\$0	\$121.82	\$0
18	1"		404		\$175.00	\$70,700	\$203.03	\$82,022
19	1-1/2"		227		\$350.00	\$79,450	\$406.05	\$92,173
20	2"		207		\$560.00	\$115,920	\$649.68	\$134,484
21	3"		0		\$1,120.00	\$0	\$1,299.36	\$0
22	4"		0		\$1,750.00	\$0	\$2,030.25	\$0
23	6"		35		\$3,500.00	\$122,500	\$4,060.50	\$142,118
24	8"		7		\$5,600.00	\$39,200	\$6,496.80	\$45,478
25	10"		0		\$10,150.00	\$0	\$11,775.45	\$0
26	Total General Service Base Facility Charges	<u>1,192</u>				<u>\$449,610</u>		<u>\$521,612</u>
27								
28	Consumption Charge (per 1,000 Gallons)							
29	General Service			173,688	\$6.70	\$1,163,710	\$7.77	\$1,349,556
30	Total General Service Consumption			<u>173,688</u>		<u>\$1,163,710</u>		<u>\$1,349,556</u>
31	Total General Service	<u>1,192</u>	<u>173,688</u>			<u>\$1,613,320</u>		<u>\$1,871,168</u>
32	Average General Service Bill					<u>\$1,353.46</u>		<u>\$1,569.77</u>
33								
34								
35	Test Year Annualized / Proposed Revenues					<u>\$3,091,719</u>		<u>\$3,585,741</u>
36								
37	Total Per Books					\$2,261,400		
38	Difference: Annualized Revenue Adjustment					\$830,319		

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

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

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Jan - Dec 2023	Total Bills Jan - Dec 2023	Total Billable Gallons (in Jan - Dec 2023	Present Rates Effective 6.2.2024	Revenues at Present Rates	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge							
2	Flat Rate	12			\$56,969.75	\$683,637	\$66,092.15	\$793,106
3	5/8"	0			\$34.99	\$0	\$40.59	\$0
4	3/4"	0			\$34.99	\$0	\$40.59	\$0
5	1"	0			\$34.99	\$0	\$40.59	\$0
6	Total Residential Service Base Charge	<u>12</u>				<u>\$683,637</u>		<u>\$793,106</u>
7	Consumption Charge (per 1,000 Gallons)							
8	Residential Service		0		\$5.59	\$0	\$6.48	\$0
9	Total Residential Service Consumption		<u>0</u>			<u>\$0</u>		<u>\$0</u>
10	Total Residential Service	<u>12</u>	<u>0</u>			<u>\$683,637</u>		<u>\$793,106</u>
11	Average Residential Bill					<u>\$56,969.75</u>		<u>\$66,092.15</u>
12								
13								
14	Test Year Annualized / Proposed Revenues					<u>\$683,637</u>		<u>\$793,106</u>
15								
16	Total Per Books					\$510,511		
17	Difference: Annualized Revenue Adjustment					\$173,126		

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

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

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Jan - Dec 2023	Total Bills	Total Billable Gallons (in Jan - Dec 2023	Present Rates Effective	Revenues at Present Rates	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge							
2	Bulk Service	12			\$2,029.42	\$24,353	\$2,354.22	\$28,251
3	5/8"	0			\$34.99	\$0	\$40.59	\$0
4	3/4"	0			\$34.99	\$0	\$40.59	\$0
5	1"	0			\$34.99	\$0	\$40.59	\$0
6	Total Residential Service Base Charge	<u>12</u>				<u>\$24,353</u>		<u>\$28,251</u>
7	Consumption Charge (per 1,000 Gallons)							
8	Residential Service			1,995	\$5.59	\$11,152	\$6.48	\$12,928
9	Total Residential Service Consumption			<u>1,995</u>		<u>\$11,152</u>		<u>\$12,928</u>
10	Total Residential Service	<u>12</u>		<u>1,995</u>		<u>\$35,505</u>		<u>\$41,178</u>
11	Average Residential Bill					<u>\$2,959</u>		<u>\$3,431.52</u>
12								
13						\$0.00		\$0.00
14	Test Year Annualized / Proposed Revenues					<u>\$35,505</u>		<u>\$41,178</u>
15								
16	Total Per Books					\$24,390		
17	Difference: Annualized Revenue Adjustment					\$11,115		