

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: May 13, 2026

TO: Adam Teitzman, Commission Clerk

FROM: Daniel Dose, Senior Attorney, Office of the General Counsel *DD*

RE: 20250052-WS - Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida Utility Operating Company.

Attached for electronic filing is a second errata sheet for Exhibit CM-1 to the direct testimony of Curt Mouring originally filed on March 27, 2026.

Thank you.

DD

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20250052-WS

Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands,
Marion, and Volusia Counties by CSWR-Florida Utility Operating Company.

ERRATA SHEET

WITNESS: CURT MOURING - STAFF
DIRECT TESTIMONY DATED MARCH 27, 2026

<u>EXHIBIT NO.</u>	<u>PAGE NO.</u>	<u>LINE NO.</u>	<u>CHANGE</u>
CM-1	10-11	N/A	Revised Finding 1 of Audit Report.
	17-20	N/A	Revised Finding 5 of Audit Report
	50-54	N/A	Revised Finding 11 of Audit Report

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-M-E-M-O-R-A-N-D-U-M-

DATE: May 13, 2026

TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis 

RE: Docket No.: 20250052-WS
Company Name: CSWR-Florida Utility Operating Company, LLC
Company Code: WS985
Audit Purpose: A1a: File & Suspend Rate Case
Audit Control No.: 2025-224-1-1

Attached is Revised Findings 1, 5 and 11 of the audit report filed in Docket 20250052-WS on January 22, 2026. (Document number 00560-2026).

Audit Findings**Finding 1: Plant Sample for Years Ended January 31, 2022, and January 31, 2023**

Audit Analysis: Audit staff performed the sample testing of the plant additions for the 12 months ended January 31, 2022, and January 31, 2023. Audit staff noted there were some discrepancies between the amounts recorded in Account 331 – Transmission & Distribution Mains and Account 360 – Collection Sewer Forces and multiple invoices related to Radey Law Firm and Beckemeier LeMoine Law Firm. In addition, the discrepancies occurred in North Peninsula in 2022, Neighborhood in 2023, and Rolling Oaks in 2023. Audit staff scheduled the effect on the utility plant in service, depreciation expense, and the accumulated depreciation for the related company. Audit staff used the transactional detail in the general ledger to pull the sample. The tables below compare the amount reported on the supporting documentation to the amount reported in the general ledger.

- North Peninsula

Table 1-1 Plant Sample of North Peninsula - 2022

Sample Item No.	Invoice No.	Account No.	Vendor	Amount per Audit	Amount per GL	Variance
6	36542	360000	Radey Law Firm	\$ 6,380	\$ 7,416	\$ 1,036

Table 1-2 Effect on the Depreciation Expense and Accumulated Depreciation – North Peninsula

Account No.	Variance Amount	Depreciation Rate	Depreciation Expense	Accumulated Depreciation
360000	\$ 1,036	2.33%	\$ 24	\$ 60

- Neighborhood

Table 1-3 Plant Sample of Neighborhood - 2023

Sample Item No.	Invoice No.	Account No.	Vendor	Amount per Audit	Amount per GL	Variance
4	36542	331000	Radey Law Firm	\$ 7,018	\$ 6,021	\$ (997)
4	36418	331000	Radey Law Firm	\$ 2,117	\$ 2,307	\$ 191
4	38230	331000	Radey Law Firm	\$ 3,619	\$ 3,460	\$ (159)
4	38140	331000	Radey Law Firm	\$ 3,848	\$ 3,490	\$ (357)
4	37055	331000	Radey Law Firm	\$ 5,508	\$ 2,832	\$ (2,676)
4	36947	331000	Radey Law Firm	\$ 1,315	\$ 1,416	\$ 101
4	36853	331000	Radey Law Firm	\$ 1,416	\$ 1,864	\$ 448
Total				\$ 24,840	\$ 21,390	\$ (3,450)

Table 1-4 Effect on the Depreciation Expense and Accumulated Depreciation – Neighborhood

Account No.	Variance Amount	Depreciation Rate	Depreciation Expense	Accumulated Depreciation
331000	\$ (3,450)	2.63%	\$ (91)	\$ (136)

▪ Rolling Oaks

Table 1-5 Plant Sample of Rolling Oaks - 2023

Sample Item No.	Invoice No.	Account No.	Vendor	Amount per Audit	Amount per GL	Variance
10		360000	Beckeimeier LeMoine Law	\$ -	\$ 266	\$ 266
11	20097	360000	ClearWater Solutions, LLC	\$ 7,410	\$ 4,633	\$ (2,777)
16		331000	Beckeimeier LeMoine Law	\$ -	\$ 266	\$ 266
Total				\$ 7,410	\$ 5,164	\$ (2,246)

Table 1-6 Effect on the Depreciation Expense and Accumulated Depreciation – Rolling Oaks

Account No.	Variance Amount	Depreciation Rate	Depreciation Expense	Accumulated Depreciation
331000	\$ 2,655	2.33%	\$ 62	\$ 93
360000	\$ (2,511)	2.22%	\$ (56)	\$ (84)

Effect on the General Ledger: The Utility should determine the effect on the general ledger.

Effect on the Filing: Technical staff should determine the effect on the Filing.

Finding 5: Depreciation Expenses

Audit Analysis: Audit staff noted the Utility applied the depreciation rates of water and wastewater Class A/B in the calculation of the depreciation expense. According to Rule 25-30.115, F.A.C, the appropriate class size for the water and wastewater revenues of less than \$200,000 is Class C. Based on the operating revenues from the 2024 Annual Reports, audit staff determined that the following water and wastewater systems should be classified as Class C due to the annual reporting revenues are less than \$200,000. Audit staff used the depreciation rates for a Class C utility in recalculating the depreciation. Our adjustments are due to the difference in rates prescribed. The tables below compare the amount recalculated by audit staff to the general ledger.

Table 5-1 Class Type of Related Companies - Annual Revenues

<u>Company</u>	<u>Water</u>	<u>Wastewater</u>	<u>Class Type</u>
BFF		\$ 103,408	Class C
CFAT	\$ 101,109	\$ 138,602	Class C
Neighborhood	\$ 165,433		Class C
Sebring Ridge		\$ 117,417	Class C
TKCB		\$ 88,988	Class C
Tymber Creek	\$ 83,409	\$ 167,013	Class C

In addition, the Utility did not include the salvage value in the Accounts 341, 345 and 346 of Water, and Accounts 391, 395 and 396 of Wastewater. Audit staff recalculated the depreciation expense of the above companies, applying the Class C depreciation rates. See Tables as below for the adjustments of the depreciation expense for individual Utilities.

Table 5-2 BFF Depreciation Expense

<u>Account No. & Account Name</u>	<u>Depreciation Expense per Audit</u>	<u>Depreciation Expense per GL</u>	<u>Audit Adjustments</u>
354.2 Structures & Improvements	\$ 178	\$ 178	\$ -
360.2 Collection Wastewaters - Force	\$ 4,099	\$ 3,685	\$ 414
361.2 Collection Wastewaters - Gravity	\$ 317	\$ 282	\$ 35
364.2 Flow Measuring Devices	\$ 77	\$ 18	\$ 59
370.3 Receiving Wells	\$ 853	\$ 710	\$ 143
381.4 Plant Wastewaters	\$ 533	\$ 487	\$ 45
396.5 Communication Equipment	\$ 2,194	\$ 2,438	\$ (244)
Total Depreciation Expense - BFF Wastewater	\$ 8,251	\$ 7,799	\$ 452

Table 5-3 CFAT Depreciation Expense

Account No. & Account Name	Depreciation Expense per Audit	Depreciation Expense per GL	Audit Adjustments
304.2 Structures & Improvements	\$ 1,619	\$ 1,368	\$ 251
307.2 Wells & Springs	\$ 1,440	\$ 1,295	\$ 145
309.2 Supply Mains	\$ 34	\$ 31	\$ 3
311.2 Pumping Equipment	\$ 7,551	\$ 5,664	\$ 1,888
320.3 Water Treatment Equipment	\$ 1,954	\$ 1,512	\$ 443
330.4 Distr. Reservoirs & Standpipes	\$ 6,532	\$ 5,820	\$ 712
331.4 Transm. & Distribution Mains	\$ 2,134	\$ 1,890	\$ 245
333.4 Services	\$ 742	\$ 649	\$ 93
334.4 Meters & Meter Installations	\$ 4,909	\$ 4,172	\$ 736
346.5 Communication Equipment	\$ 795	\$ 883	\$ (88)
347.5 Miscellaneous Equipment	\$ 447	\$ 447	\$ (0)
Total Depreciation Expense - CFAT Water	\$ 28,156	\$ 23,729	\$ 4,426
354.2 Structures & Improvements	\$ 6,732	\$ 5,681	\$ 1,052
360.2 Collection Wastewaters - Force	\$ 481	\$ 219	\$ 262
361.2 Collection Wastewaters - Gravity	\$ 1,399	\$ 1,375	\$ 24
364.2 Flow Measuring Devices	\$ 764	\$ 764	\$ -
371.3 Pumping Equipment	\$ 5,403	\$ 4,730	\$ 673
380.4 Treatment & Disposal Equipment	\$ 1,749	\$ 1,459	\$ 290
389.4 Other Plant & Misc. Equipment	\$ 882	\$ 736	\$ 146
394.5 Laboratory Equipment	\$ 208	\$ 208	\$ (0)
396.5 Communication Equipment	\$ 3,702	\$ 4,113	\$ (411)
Total Depreciation Expense - CFAT Wastewater	\$ 21,321	\$ 19,284	\$ 2,037

Table 5-4 Neighborhood Depreciation Expense

Account No. & Account Name	Depreciation Expense per Audit	Depreciation Expense per GL	Audit Adjustments
304.2 Structures & Improvements	\$ 1,314	\$ 1,110	\$ 203
309.2 Supply Mains	\$ 383	\$ 350	\$ 32
310.2 Power Generation Equipment	\$ 123	\$ 104	\$ 18
311.2 Pumping Equipment	\$ 4,556	\$ 3,872	\$ 683
320.3 Water Treatment Equipment	\$ 3,068	\$ 848	\$ 2,219
330.4 Distr. Reservoirs & Standpipes	\$ 1,556	\$ 1,386	\$ 170
331.4 Transm. & Distribution Mains	\$ 7,157	\$ 6,337	\$ 820
333.4 Services	\$ 2,327	\$ 2,036	\$ 291
334.4 Meters & Meter Installations	\$ 2,439	\$ 2,074	\$ 366
339.4 Other Plant & Misc. Equipment	\$ 696	\$ 557	\$ 139
346.5 Communication Equipment	\$ 1,998	\$ 2,220	\$ (222)
Total Depreciation Expense - Neighborhood Water	\$ 25,616	\$ 20,895	\$ 4,721

Table 5-5 Sebring Depreciation Expense

Account No. & Account Name	Depreciation Expense per Audit	Depreciation Expense per GL	Audit Adjustments
354.2 Structures & Improvements	\$ 14,343	\$ 12,102	\$ 2,241
360.2 Collection Wastewaters - Force	\$ 1,743	\$ 1,569	\$ 174
363.2 Services to Customers	\$ 898	\$ 826	\$ 71
364.2 Flow Measuring Devices	\$ 1,858	\$ 1,858	\$ -
371.3 Pumping Equipment	\$ 8,897	\$ 7,420	\$ 1,477
380.4 Treatment & Disposal Equipment	\$ 5,782	\$ 4,819	\$ 964
381.4 Plant Wastewaters	\$ 21	\$ 19	\$ 2
389.4 Other Plant & Misc. Equipment	\$ 132	\$ 110	\$ 22
394.5 Laboratory Equipment	\$ 704	\$ 704	\$ (0)
396.5 Communication Equipment	\$ 2,548	\$ 2,831	\$ (283)
Total Depreciation Expense - Sebring Wastewater	\$ 36,924	\$ 32,257	\$ 4,668

Table 5-6 TKCB Depreciation Expense

Account No. & Account Name	Depreciation Expense per Audit	Depreciation Expense per GL	Audit Adjustments
354.2 Structures & Improvements	\$ 1,418	\$ 1,306	\$ 112
360.2 Collection Wastewaters - Force	\$ 294	\$ 265	\$ 30
361.2 Collection Wastewaters - Gravity	\$ 50	\$ 44	\$ 6
364.2 Flow Measuring Devices	\$ 935	\$ 935	\$ -
370.3 Receiving Wells	\$ 1,686	\$ 1,404	\$ 282
371.3 Pumping Equipment	\$ 47	\$ 39	\$ 8
380.4 Treatment & Disposal Equipment	\$ 4,414	\$ 3,681	\$ 733
393.5 Tools, Shop & Garage Equipment	\$ 197	\$ 185	\$ 12
396.5 Communication Equipment	\$ 1,044	\$ 1,160	\$ (116)
Total Depreciation Expense - TKCB Wastewater	\$ 10,085	\$ 9,019	\$ 1,066

Table 5-7 Tymber Creek Depreciation Expense

Account No. & Account Name	Depreciation Expense per Audit	Depreciation Expense per GL	Audit Adjustments
309.2 Supply Mains	\$ 525	\$ 481	\$ 45
311.2 Pumping Equipment	\$ 147	\$ 125	\$ 22
331.4 Transm. & Distribution Mains	\$ 3,158	\$ 2,796	\$ 362
334.4 Meters & Meter Installations	\$ 897	\$ 762	\$ 135
335.4 Hydrants	\$ 153	\$ 136	
341.5 Transportation Equipment	\$ 919	\$ 868	\$ 50
345.5 Power Operated Equipment	\$ -	\$ -	\$ -
348.5 Other Tangible Plant	\$ 82	\$ 82	\$ -
Total Depreciation Expense - Tymber Creek Water	\$ 5,880	\$ 5,250	\$ 630
354.2 Structures & Improvements	\$ 3,924	\$ 3,311	\$ 613
360.2 Collection Wastewaters - Force	\$ 310	\$ 279	\$ 31
364.2 Flow Measuring Devices	\$ 3,327	\$ 3,327	\$ -
370.3 Receiving Wells	\$ 2,219	\$ 1,848	\$ 372
371.3 Pumping Equipment	\$ 2,455	\$ 2,047	\$ 407
382.4 Outfall Wastewater Lines	\$ 481	\$ 43	
390.5 Office Furniture & Equipment	\$ 308	\$ 212	\$ 96
391.5 Transportation Equipment	\$ 282	\$ 313	\$ (31)
395.5 Power Operated Equipment	\$ -	\$ -	\$ -
396.5 Communication Equipment	\$ 698	\$ 775	\$ (78)
Total Depreciation Expense - Tymber Creek Wastewater	\$ 14,003	\$ 12,154	\$ 1,849

For Class A/B companies, audit staff recalculated the depreciation expenses for the Accounts 341, 345 and 346 of, and the Accounts 391, 395 and 396 of Wastewater. See Tables below.

Table 5-8 Aquarina Depreciation Expense

Account No. & Account Name	Depreciation Expense per Audit	Depreciation Expense per GL	Audit Adjustments
341.5 Transportation Equipment	\$ -	\$ -	\$ -
346.5 Communication Equipment	\$ 3,684	\$ 4,093	\$ (409)
Total Depreciation Expense - Aquarina Potable Water	\$ 3,684	\$ 4,093	\$ (409)
341.5 Transportation Equipment	\$ -	\$ -	\$ -
346.5 Communication Equipment	\$ 1,177	\$ 1,308	\$ (131)
Total Depreciation Expense - Aquarina Non-Potable Water	\$ 1,177	\$ 1,308	\$ (131)
391.5 Transportation Equipment	\$ -	\$ -	\$ -
395.5 Power Operated Equipment	\$ 215	\$ 226	\$ (11)
396.5 Communication Equipment	\$ 2,366	\$ 2,629	\$ (263)
Total Depreciation Expense - Aquarina Wastewater	\$ 2,581	\$ 2,856	\$ (274)

Table 5-9 North Peninsula Depreciation Expense

Account No. & Account Name	Depreciation Expense per Audit	Depreciation Expense per GL	Audit Adjustments
396.5 Communication Equipment	\$ 3,299	\$ 3,665	\$ (367)
Total Depreciation Expense - North Peninsula Wastewater	\$ 3,299	\$ 3,665	\$ (367)

Table 5-9 Rolling Oaks Depreciation Expense

Account No. & Account Name	Depreciation Expense per Audit	Depreciation Expense per GL	Audit Adjustments
341.5 Transportation Equipment	\$ 221	\$ 246	\$ (25)
346.5 Communication Equipment	\$ 10,825	\$ 12,028	\$ (1,203)
Total Depreciation Expense - Rolling Oaks Water	\$ 11,046	\$ 12,274	\$ (1,227)
395.5 Power Operated Equipment	\$ 223	\$ 234	\$ (12)
396.5 Communication Equipment	\$ 10,613	\$ 11,792	\$ (1,179)
Total Depreciation Expense - Rolling Oaks Wastewater	\$ 10,836	\$ 12,026	\$ (1,191)

Table 5-10 Sunshine Depreciation Expense

Account No. & Account Name	Depreciation Expense per Audit	Depreciation Expense per GL	Audit Adjustments
341.5 Transportation Equipment	\$ -	\$ -	\$ -
345.5 Power Operated Equipment	\$ -	\$ -	\$ -
346.5 Communication Equipment	\$ 22,975	\$ 25,527	\$ (2,553)
Total Depreciation Expense - Sunshine Water	\$ 22,975	\$ 25,527	\$ (2,553)

Table 5-11 Sunshine PP QR Depreciation Expense

Account No. & Account Name	Depreciation Expense per Audit	Depreciation Expense per GL	Audit Adjustments
341.5 Transportation Equipment	\$ -	\$ -	\$ -
346.5 Communication Equipment	\$ 2,892	\$ 3,214	\$ (321)
Total Depreciation Expense - Sunshine PP QR Water	\$ 2,892	\$ 3,214	\$ (321)

Table 5-12 Tradewinds Depreciation Expense

Account No. & Account Name	Depreciation Expense per Audit	Depreciation Expense per GL	Audit Adjustments
341.5 Transportation Equipment	\$ -	\$ -	\$ -
346.5 Communication Equipment	\$ 872	\$ 969	\$ (97)
Total Depreciation Expense - Tradewinds Water	\$ 872	\$ 969	\$ (97)
395.5 Power Operated Equipment	\$ -	\$ -	\$ -
396.5 Communication Equipment	\$ 3,554	\$ 3,949	\$ (395)
Total Depreciation Expense - Tradewinds Wastewater	\$ 3,554	\$ 3,949	\$ (395)

Effect on the General Ledger: The Utility should determine the effect on the general ledger.

Effect on the Filing: Table 5-1 shows the systems which should be applying Class C depreciation rates. Tables 5-2 through 5-12, reflect the difference in depreciation expense using the salvage values for the appropriate accounts. Technical staff should evaluate any fall-out impacts.

Finding 11: Taxes Other than Income

Audit Analysis: Audit staff noted that the Utility included 2023 taxes in the MFR Schedules. The Utility explained that these were the tax bills for the 2023 calendar year, which were expensed and paid in March 2024. Audit staff removed the 2023 property tax bills from TOTI. We included the tax bills received in late 2024. In keeping with the Commission policy to reflect the most current property tax bills in rate proceedings, audit staff used the property bills received in late 2024.

Audit staff also noted the Utility included tax bills for a wastewater plant (Sebring Ridge) that the Utility holds an easement but no ownership. The tax bill was \$2,303 for the land which includes the easement. The Utility calculated and recorded \$16 as the property tax expense for the easement, and audit staff removed the \$16, because the Utility does not own the easement.

In addition, audit staff confirmed CSWR-Florida has no employees, and the payroll tax is included in the amount billed as contractual services. See Tables below.

- Aquarina

Table 11-1 TOTI – Aquarina Water Potable

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 19,778	\$ 34,931	\$ (15,153)	\$ 19,778	\$ -	\$ (15,153)	\$ -
Property Tax	\$ 4,268	\$ 4,268	\$ -	\$ 4,078	\$ (190)	\$ (190)	\$ (190)
TOTI of Aquarina Potable	\$ 24,046	\$ 39,199	\$ (15,153)	\$ 23,855	\$ (190)	\$ (15,344)	\$ (190)

Table 11-2 TOTI – Aquarina Water Non-Potable

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ -	\$ 20,850	\$ (20,850)	\$ -	\$ -	\$ (20,850)	\$ -
Property Tax	\$ 2,145	\$ 3,217	\$ (1,072)	\$ 3,074	\$ 929	\$ 929	\$ 2,001
TOTI of Aquarina Non-Potable	\$ 2,145	\$ 24,067	\$ (21,922)	\$ 3,074	\$ 929	\$ (19,921)	\$ 2,001

Table 11-3 TOTI – Aquarina Wastewater

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 11,480	\$ 21,150	\$ (9,671)	\$ 11,480	\$ -	\$ (9,671)	\$ -
Property Tax	\$ 7,480	\$ 7,480	\$ -	\$ 7,147	\$ (333)	\$ (333)	\$ (333)
TOTI of Aquarina Wastewater	\$ 18,960	\$ 28,630	\$ (9,671)	\$ 18,626	\$ (333)	\$ (10,004)	\$ (333)

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▪ BFF

Table 11-4 TOTI – BFF Wastewater

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 4,432	\$ 4,678	\$ (246)	\$ 4,432	\$ -	\$ (246)	\$ -
Property Tax	\$ 517	\$ 528	\$ (11)	\$ 517	\$ -	\$ (11)	\$ -
TOTI of BFF Wastewater	\$ 4,949	\$ 5,206	\$ (257)	\$ 4,949	\$ -	\$ (257)	\$ -

▪ CFAT

Table 11-5 TOTI – CFAT Water

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 4,580	\$ 3,839	\$ 741	\$ 4,580	\$ -	\$ 741	\$ -
Property Tax	\$ 1,911	\$ 2,325	\$ (414)	\$ 2,288	\$ 377	\$ (37)	\$ 377
TOTI of CFAT Water	\$ 6,491	\$ 6,164	\$ 327	\$ 6,868	\$ 377	\$ 704	\$ 377

Table 11-6 TOTI – CFAT Wastewater

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 5,665	\$ 5,520	\$ 145	\$ 5,665	\$ -	\$ 145	\$ -
Property Tax	\$ 1,989	\$ 1,642	\$ 347	\$ 1,612	\$ (377)	\$ (30)	\$ (377)
TOTI of CFAT Wastewater	\$ 7,654	\$ 7,162	\$ 492	\$ 7,278	\$ (377)	\$ 116	\$ (377)

▪ Sunshine

Table 11-7 TOTI – Sunshine Water

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 56,145	\$ 39,526	\$ 16,619	\$ 56,145	\$ -	\$ 16,619	\$ -
Property Tax	\$ 20,672	\$ 19,715	\$ 957	\$ 19,305	\$ (1,367)	\$ (410)	\$ (1,367)
TOTI of Sunshine Water	\$ 76,817	\$ 59,241	\$ 17,576	\$ 75,449	\$ (1,367)	\$ 16,208	\$ (1,367)

Table 11-8 TOTI – Sunshine Water PP QR

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax	\$ -	\$ 1,397	\$ (1,397)	\$ 1,367	\$ 1,367	\$ (30)	\$ 1,367
TOTI of Sunshine Water	\$ -	\$ 1,397	\$ (1,397)	\$ 1,367	\$ 1,367	\$ (30)	\$ 1,367

▪

▪ North Peninsula

Table 11-9 TOTI – North Peninsula Wastewater

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 12,669	\$ 10,854	\$ 1,815	\$ 12,669	\$ -	\$ 1,815	\$ -
Property Tax	\$ 9,479	\$ 12,233	\$ (2,754)	\$ 8,981	\$ (498)	\$ (3,252)	\$ (498)
TOTI of North Peninsula WW	\$ 22,148	\$ 23,087	\$ (939)	\$ 21,649	\$ (498)	\$ (1,438)	\$ (498)

▪ Neighborhood

Table 11-10 TOTI – Neighborhood Wastewater

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 7,383	\$ 6,110	\$ 1,273	\$ 7,383	\$ -	\$ 1,273	\$ -
Property Tax	\$ 4,718	\$ 2,806	\$ 1,912	\$ 2,658	\$ (2,061)	\$ (148)	\$ (2,061)
TOTI of Neighborhood Wastewater	\$ 12,102	\$ 8,916	\$ 3,186	\$ 10,041	\$ (2,061)	\$ 1,125	\$ (2,061)

▪ Tradewinds

Table 11-11 TOTI – Tradewinds Water

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 16,477	\$ 19,955	\$ (3,478)	\$ 16,477	\$ -	\$ (3,478)	\$ -
Property Tax	\$ 1,632	\$ 1,632	\$ -	\$ 1,586	\$ (46)	\$ (46)	\$ (46)
TOTI of Tradewinds Wastewater	\$ 18,109	\$ 21,587	\$ (3,478)	\$ 18,063	\$ (46)	\$ (3,524)	\$ (46)

Table 11-12 TOTI – Tradewinds Wastewater

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 9,401	\$ 10,613	\$ (1,212)	\$ 9,401	\$ -	\$ (1,212)	\$ -
Other		\$ 1,969		\$ 984	\$ 984	\$ (984)	\$ (984)
Property Tax	\$ 1,313	\$ 1,394	\$ (81)	\$ 1,359	\$ 46	\$ (36)	\$ 46
TOTI of Tradewinds Wastewater	\$ 10,713	\$ 13,976	\$ (3,262)	\$ 11,743	\$ 1,030	\$ (2,232)	\$ 1,030

▪ Tymer Creek

Table 11-13 TOTI – Tymer Creek Water

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 4,502	\$ 1,587	\$ 2,915	\$ 4,502	\$ -	\$ 2,915	\$ -
Property Tax	\$ 625	\$ -	\$ 625	\$ -	\$ (625)	\$ -	\$ (625)
TOTI of Tymer Creek Water	\$ 5,127	\$ 1,587	\$ 3,540	\$ 4,502	\$ (625)	\$ 2,915	\$ (625)

Table 11-14 TOTI – Tymber Creek Wastewater

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 7,942	\$ 5,404	\$ 2,538	\$ 7,942	\$ -	\$ 2,538	\$ -
Property Tax	\$ 705	\$ 1,343	\$ (638)	\$ 1,330	\$ 625	\$ (14)	\$ 625
TOTI of Tymber Creek Wastewater	\$ 8,647	\$ 6,747	\$ 1,900	\$ 9,272	\$ 625	\$ 2,525	\$ 625

▪ Sebring

Table 11-15 TOTI – Sebring Wastewater

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 5,156	\$ 2,232	\$ 2,924	\$ 5,156	\$ -	\$ 2,924	\$ -
Property Tax	\$ -	\$ 16	\$ (16)	\$ -	\$ -	\$ (16)	\$ -
TOTI of Sebring Wastewater	\$ 5,156	\$ 2,248	\$ 2,908	\$ 5,156	\$ -	\$ 2,908	\$ -

▪ TKCB

Table 11-16 TOTI – TKCB Wastewater

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 4,487	\$ 10,362	\$ (5,875)	\$ 4,487	\$ -	\$ (5,875)	\$ -
Property Tax	\$ 4,179	\$ 4,237	\$ (58)	\$ 4,179	\$ -	\$ (58)	\$ -
TOTI of TKCB Water	\$ 8,666	\$ 14,599	\$ (5,933)	\$ 8,666	\$ -	\$ (5,933)	\$ -

▪ Rolling Oaks

Table 11-16 TOTI – Rolling Oaks Water

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 9,393	\$ 42,483	\$ (33,090)	\$ 9,393	\$ -	\$ (33,090)	\$ -
Property Tax	\$ 5,979	\$ 4,411	\$ 1,568	\$ 4,072	\$ (1,907)	\$ (339)	\$ (1,907)
TOTI of Rolling Oaks Water	\$ 15,372	\$ 46,894	\$ (31,522)	\$ 13,465	\$ (1,907)	\$ (33,429)	\$ (1,907)

Table 11-17 TOTI – Rolling Oaks Wastewater

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 81,959	\$ 65,585	\$ 16,374	\$ 81,959	\$ -	\$ 16,374	\$ -
Property Tax	\$ 6,477	\$ 8,045	\$ (1,568)	\$ 7,400	\$ 923	\$ (645)	\$ 923
TOTI of Rolling Oaks Wastewater	\$ 88,436	\$ 73,630	\$ 14,806	\$ 89,359	\$ 923	\$ 15,729	\$ 923

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- Consolidated

Table 11-18 TOTI – Consolidated Water

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 115,362	\$ 163,171	\$ (47,809)	\$ 115,362	\$ -	\$ (47,809)	\$ -
Other	\$ -	\$ 1,969	\$ -	\$ 984	\$ 984	\$ (984)	\$ (984)
Property Tax	\$ 37,232	\$ 39,771	\$ (2,539)	\$ 38,427	\$ 1,195	\$ (1,345)	\$ 1,195
TOTI of Consolidated Water	\$ 152,594	\$ 204,911	\$ (52,317)	\$ 154,773	\$ 2,179	\$ (50,138)	\$ 2,179

Table 11-19 TOTI – Consolidated Wastewater

TOTI Category	Amount per Audit	Amount per Utility	Audit Adjustment	Amount Revised per Audit	Variance (Revised Audit - Audit)	Revised Adjustment	Variance (Revised Adj. - Adjustment)
Payroll Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RAF	\$ 150,574	\$ 142,508	\$ 8,066	\$ 150,573	\$ (1)	\$ 8,065	\$ (1)
Property Tax	\$ 36,857	\$ 36,918	\$ (61)	\$ 32,523	\$ (4,334)	\$ (4,395)	\$ (4,334)
TOTI of Consolidated Wastewater	\$ 187,431	\$ 179,426	\$ 8,005	\$ 183,096	\$ (4,335)	\$ 3,670	\$ (4,335)

Effect on the General Ledger: The Utility should determine the effect on the general ledger.

Effect on the Filing: Technical staff should determine the effect on the Filing.