

Reference: FY 26 Bulk Water Rate Calculation

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Project/File: FY 26 Bulk Water Rate Calculation Date: March 24, 2026

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1 Introduction

This Memorandum presents an overview of the results of the Fiscal Year (FY) 2026 Bulk Water Rate Calculation Study (Study) conducted on behalf of the water and sewer systems of DeSoto County, FL (hereafter also referred to as “the County”) by Stantec Consulting Services Inc. (Stantec).

The principal objectives or components of the Study were as follows:

Cost of Service Analysis – Determine the appropriate distribution of DeSoto County water system costs to the bulk customer class based upon estimated FY 25 system billed flow to establish a unitary bulk rate.

DeSoto County can provide water on a bulk basis to certain customers in its service area. Bulk customers are generally distinguished from retail customers by the terms of service – such as interruptible service, low pressure service, or “take or pay” arrangements – or by the magnitude of the volumes provided. To be eligible for a bulk rate, the bulk customer must enter a bulk utility supply contract with the County. The bulk rate must be the County’s cost to obtain the water service being requested by the potential bulk customer¹.

Currently, the County does not have such bulk rate water customers nor a bulk water unitary rate. Stantec was tasked with the calculation of the bulk water unitary rate. The calculation follows the general methodology given in **Figure 1-1** below.

¹ Article II, Division 1, Sec. 12-19 (I) of DeSoto County Code of Ordinances

Reference: FY 26 Bulk Water Rate Calculation

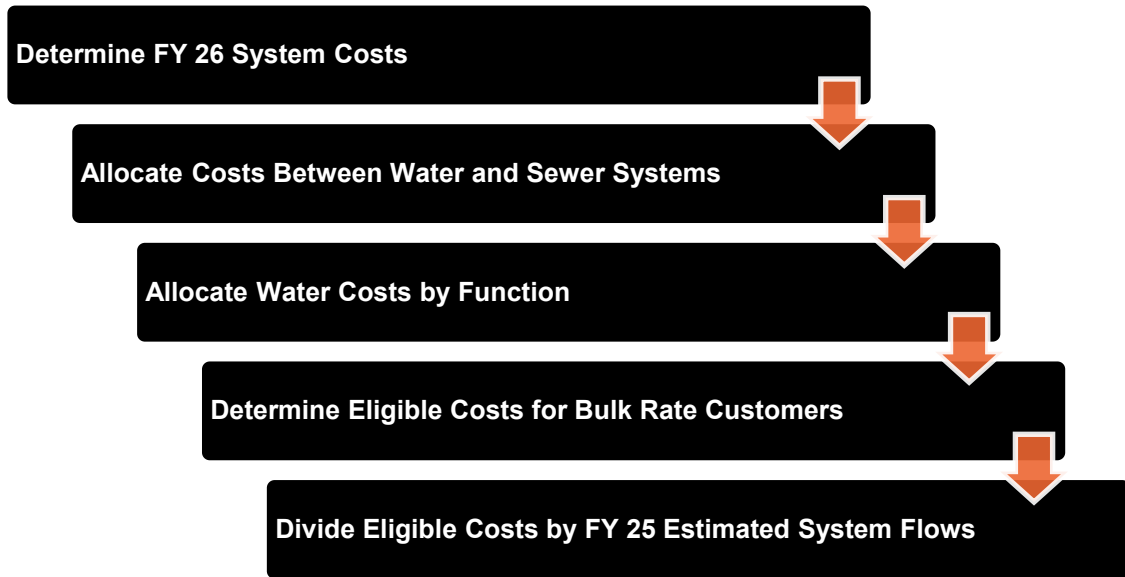


Figure 1-1 Methodology for Determining Bulk Water Rates

2 Bulk Water Rate Calculation

The following sections describe the methodology and results of the bulk water rate calculation.

2.1 Total System Costs

This section discusses the total FY 26 budgeted system expenditures and obligations. The total system obligations included in the bulk water rate calculation are \$7,138,895. The total obligation comprises of three categories:

1. Budgeted Expenditures - \$4,837,912,
2. Capital Improvement Program (CIP) Expenditures - \$1,864,300, and
3. Existing Debt Service Payments - \$436,683.

The following sections discuss the details of each of the expenditure categories.

Budgeted Expenditures

The FY 26 budgeted expenditures were provided to Stantec by the County. A summary of the expenditures by category is presented in Table 2-1. Minor capital outlay, reserves for contingencies, depreciation, and transfers were excluded from the calculation.

Table 2-1 FY 26 Utility System Budget by Category

FY 26 Budgeted Expense Category	Amount (in 2026 dollars)
Personal Services	\$1,285,297
Operations & Maintenance (O&M) Costs	\$2,828,765
R & R Projects	\$723,850
Total	\$4,837,912

Capital Improvement Program Costs

The Table 2-2 below presents the County's annual budgeted Capital Improvement Program (CIP) costs presented in dollars of which the year they are presented. An annual inflation index of 3 percent is assumed after FY 26. Any capital projects identified to have external funding outside of the utility system's rate revenues have been excluded from the calculation.

Reference: FY 26 Bulk Water Rate Calculation

Table 2-2 Utility CIP Costs by Year

CIP Category	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Utilities Administration	\$55,000	\$66,950	\$37,132	\$81,955	\$50,648
DCI Water Treatment Plant ²	\$215,000	\$56,650	\$58,350	\$27,318	\$180,081
North Booster Station Upgrades	\$53,000	\$56,650	\$37,132	\$38,245	\$39,393
Water Meter Replacement	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826
Water Utility Equipment ²	\$15,000	\$56,135	\$26,523	\$30,050	\$33,765
SCADA – Lift Stations ²	\$20,000	\$25,750	\$31,827	\$35,514	\$39,393
Wastewater Lift Station Rehab	\$ 459,000	\$200,850	\$100,786	\$103,809	\$106,923
Wastewater Other	\$ -	\$103,00	\$ -	\$ -	\$ -
Wastewater Utility Equipment	\$230,000	\$103,000	\$74,263	\$ -	\$90,041
Wastewater Capital (413)	\$4,350,000	\$1,236,000	\$ -	\$ -	\$ -
Total	\$5,547,000	\$2,059,485	\$525,146	\$480,800	\$709,071
<i>Average</i>	<i>\$1,864,300</i>	<i>\$1,864,300</i>	<i>\$1,864,300</i>	<i>\$1,864,300</i>	<i>\$1,864,300</i>

The CIP costs fluctuate across the projection. Thus, the average annual CIP of \$1.9 million is used as the FY 26 CIP cost requirement.

Existing Debt Service

The County currently has two existing debt service obligations.

- **Seacoast Refunding Bond** – The bonds were issues for the refinancing of the Water/Wastewater USDA Bonds for acquisition of pipeline. The issue date was October 29, 2021, for an amount of \$6,256,573. The remaining outstanding amount as of September 30, 2024, is \$5,397,691. The current total annual debt service payment is \$435,682. The maturity date is June 1, 2038.
- **DEP SRF Loan** – This loan was established for the financing of construction of the Wastewater pipeline for DeSoto County. The issue date was February 14, 2005 for an amount of \$2,845,788. The remaining outstanding amount as of September 30, 2024, is \$1,263,343. The current total annual debt service payment is \$137,915. The maturity date is February 14, 2035.

Because the SRF loan finances projects identified as wastewater, this debt service payment was excluded from the calculation of bulk water rates.

2.2 Allocate Costs Between Water and Sewer

The table below presents the allocation factors between water and sewer systems.

² Eligible to be included in the Bulk Rate Calculation.

Reference: FY 26 Bulk Water Rate Calculation

Table 2-3 System Costs Allocation Factors

Basis/Factor	Description	Water Factor	Sewer Factor
Water	Direct allocation to Water	1.00	-
Wastewater	Direct allocation to Wastewater	-	1.00
CIP - 5 YR	Water eligible share of all CIP costs.	0.11	0.89
Debt Service	Share of water eligible costs	0.13	0.87
Indirect	Module-specific weighted average calc.	0.42	0.58
N/A	Cost center is not applicable to module	-	-

The allocation of the water bulk rate eligible CIP costs is determined by the average applicable water CIP projects (identified with Footnote 2 in Table 2-2) divided by the average total annual CIP for the utility system. The average eligible CIP costs are \$201,649 and the total average annual CIP costs are \$1,864,300. Thus, resulting in an allocation factor to water of 0.11.

As mentioned previously, the SRF loan is excluded from the analysis, so the debt service allocation factor is only applicable to the Suncoast Refunding Bond. The proceeds for the loan are dedicated for pipeline-related projects. The allocation factor is calculated by taking the share of transmission-related costs³ of the system divided by the total costs of the system⁴.

The indirect factor is calculated based on the weighted average of all other assigned cost components. Any line item with the cost center grouping of "Administration" was assigned the indirect factor.

Out of the \$7,138,895 total applicable system costs, \$3,000,495 (42%) were assigned to water and \$4,138,400 (58%) were assigned to sewer. Schedule 1 in the Appendix provides line-item detail of the system cost allocation.

2.3 Allocate Water Costs by Factor

There are five factors for the allocation of the water system costs.

1. Supply
2. Treatment
3. Distribution
4. Fire Protection
5. Customer

³ Distribution costs are excluded since they are not applicable to bulk water rates.

⁴ Excluding supply costs. It is assumed that the County does not have any existing debt service for supply costs as the County purchases their water supply from Pease River/Manasota Regional Water Supply Authority (PRMRWSA).

Reference: FY 26 Bulk Water Rate Calculation

DeSoto County has an agreement with Pease River/Manasota Regional Water Supply Authority (PRMRWSA) to purchase the water supply for the County. Both Pumping and Storage factors are excluded from the analysis. It is assumed that costs associated with pumping and storage are included in the cost of purchasing water from PRMRWSA.

The Table 2-4 below presents the allocation factors of the water system costs.

Table 2-4 Water Costs Allocation Factors

Basis/Factor	Description	Supply Factor	Treatment Factor	Transmission Factor	Distribution Factor	Fire Protection Factor	Customer Factor
Supply	Direct allocation to Supply	1.00	-	-	-	-	-
Treatment	Direct allocation to Treatment	-	1.00	-	-	-	-
Transmission	Direct allocation to Transmission	-	-	1.00	-	-	-
Distribution	Direct allocation to Distribution	-	-	-	1.00	-	-
Fire Protection	Direct allocation to Fire Protection	-	-	-	-	1.00	-
Customer	Direct allocation to Customer	-	-	-	-	-	1.00
T&D Asset Split	Split based on miles of pipe	-	-	0.79	0.21	-	-
Indirect	Weighted avg. calc.	0.51	-	0.03	0.10	0.01	0.11

The allocation of the costs associated with both treatment and distribution are assigned to the T&D Asset Split factor. This is calculated by length in miles of transmission and distribution lines. The county has 43 miles of transmission lines of which 9 miles (21%) are distribution⁵.

The indirect factor is calculated based on the weighted average of all other assigned cost components. Any line items directly identified as water operations were assigned to an indirect allocation factor. All administration line items were assigned to the customer allocation factor.

The Table 2-5 below identifies a summary of the water cost allocation by factor.

Table 2-5 Water Cost Allocation by Factor Summary

Cost Allocation Factor	\$ Amount (in 2026 dollars)	% Amount
Supply	\$1,531,326	51%
Treatment	\$89,399	3%
Transmission	\$681,056	23%
Distribution	\$325,229	11%
Fire Protection	\$34,384	1%
Customer	\$339,101	11%
Total	\$3,000,495	100%

⁵ Per Utilities Department, [Utilities Department | DeSoto County. FL](#)

Reference: FY 26 Bulk Water Rate Calculation

Schedule 2 in the Appendix provides line-item detail of the water system cost allocation.

2.4 Results

In order to calculate a per-unit water bulk rate, Stantec identified eligible water cost factors that bulk rate users contribute to. One hundred percent of Supply and Transmission costs are included in the calculation, and the remaining factors are excluded. For most entities, bulk rate customers do not typically participate in the costs of Distribution, Fire Protection, or Customer factors. In some entities, bulk rate customers contribute to the cost of Treatment; however, in DeSoto County, the treatment costs are solely related to the prison located within the County. Thus, Treatment costs are also excluded from the calculation of the bulk rate. As a result, 74% of the total water costs are applicable to bulk rate customers for a total of \$2.2 million. **Table 2-6** presents a summary of the bulk rate applicable water costs.

Table 2-6 Bulk Rate Applicable Water Costs

Cost Allocation Factor	\$ Amount (in 2026 dollars)	% Percent Included	Bulk Rate Eligible Costs
Supply	\$1,531,326	100%	\$1,531,326
Treatment	\$89,399	0%	\$ -
Transmission	\$681,056	100%	\$681,056
Distribution	\$325,229	0%	\$ -
Fire Protection	\$34,384	0%	\$ -
Customer	\$339,101	0%	\$ -
Total	\$3,000,495	74%	\$2,212,382

The FY 2025 total flow is estimated using six months of actual consumption data and assuming the remaining six months are equal to their respective month in FY 2024. The total FY 2025 consumption used in the analysis is 335,632 thousand gallons (KGAL). By dividing the total bulk rate eligible costs by the projected FY 2025 total consumption, this results in a bulk rate of \$6.59 per KGAL of consumption. The equation in Figure 2-1 shows the calculation of the bulk rate per KGAL.



Figure 2-1 Bulk Rate Calculation

In conclusion, the rate for bulk service is based on proportional allocations of costs necessary to provide service, and as such, is calculated to exclude costs associated with facilities not used in the provision of service to bulk users (such as distribution expenses). In the future, the rate should be adjusted to include

Reference: FY 26 Bulk Water Rate Calculation

allocations of additional costs that are necessary to provide service (such as permanent expansions of water supply necessary to provide adequate capacity to meet demands).

Stantec suggests that the County implements this unitary bulk rate for future bulk rate customers and updates the calculation periodically to reflect current system costs.

Regards,

Stantec Consulting Services Inc.



Appendix

The following schedules are provided in the appendix.

- Schedule 1 – System Costs Allocation
- Schedule 2 – Water System Allocation to Functions

Reference: FY 26 Bulk Water Rate Calculation

Schedule 1 - System Cost Allocation

Cost Center	Cost Center Description	Cost Center Grouping	Adjusted Test Year Expenses	% Allocation by Service Line			\$ Allocation by Service Line			
				Allocation Basis/Factor	Water	Wastewater	Total	Included	Water	Wastewater
70945361200000	SALARIES	ADMINISTRATION	\$ 222,184	Indirect	42.03%	57.97%	100.00%	\$ 222,184	\$ 93,384	\$ 128,800
70945361400000	OVERTIME	ADMINISTRATION	\$ 6,480	Indirect	42.03%	57.97%	100.00%	\$ 6,480	\$ 2,724	\$ 3,756
70945362100000	FICA	ADMINISTRATION	\$ 17,492	Indirect	42.03%	57.97%	100.00%	\$ 17,492	\$ 7,352	\$ 10,140
70945362200000	RETIREMENT	ADMINISTRATION	\$ 48,112	Indirect	42.03%	57.97%	100.00%	\$ 48,112	\$ 20,222	\$ 27,890
70945362300000	EMPLOYEE INSURANCE	ADMINISTRATION	\$ 46,890	Indirect	42.03%	57.97%	100.00%	\$ 46,890	\$ 19,708	\$ 27,182
70945362310000	DEPENDENT HEALTH INSURAN	ADMINISTRATION	\$ 6,211	Indirect	42.03%	57.97%	100.00%	\$ 6,211	\$ 2,610	\$ 3,601
70945362400000	WORKERS COMPENSATION	ADMINISTRATION	\$ 5,937	Indirect	42.03%	57.97%	100.00%	\$ 5,937	\$ 2,495	\$ 3,442
70945363100000	PROFESSIONAL SERVICES	ADMINISTRATION	\$ 117,500	Indirect	42.03%	57.97%	100.00%	\$ 117,500	\$ 49,386	\$ 68,114
70945363100100	LEGAL SERVICES	ADMINISTRATION	\$ 35,000	Indirect	42.03%	57.97%	100.00%	\$ 35,000	\$ 14,711	\$ 20,289
70945363101000	MEDICAL SERVICES	ADMINISTRATION	\$ 250	Indirect	42.03%	57.97%	100.00%	\$ 250	\$ 105	\$ 145
70945363400000	CONTRACTED SERVICES	ADMINISTRATION	\$ 1,500	Indirect	42.03%	57.97%	100.00%	\$ 1,500	\$ 630	\$ 870
70945364000000	TRAVEL	ADMINISTRATION	\$ 1,250	Indirect	42.03%	57.97%	100.00%	\$ 1,250	\$ 525	\$ 725
70945364100000	COMMUNICATIONS	ADMINISTRATION	\$ 2,700	Indirect	42.03%	57.97%	100.00%	\$ 2,700	\$ 1,135	\$ 1,565
70945364200000	POSTAGE	ADMINISTRATION	\$ 10,000	Indirect	42.03%	57.97%	100.00%	\$ 10,000	\$ 4,203	\$ 5,797
70945364300000	UTILITIES	ADMINISTRATION	\$ 6,000	Indirect	42.03%	57.97%	100.00%	\$ 6,000	\$ 2,522	\$ 3,478
70945364400000	RENTALS AND LEASES	ADMINISTRATION	\$ 4,000	Indirect	42.03%	57.97%	100.00%	\$ 4,000	\$ 1,681	\$ 2,319
70945364600000	REPAIR AND MAINTENANCE	ADMINISTRATION	\$ 3,000	Indirect	42.03%	57.97%	100.00%	\$ 3,000	\$ 1,261	\$ 1,739
70945364601000	VEHICLE REPAIR & MAINT	ADMINISTRATION	\$ 1,000	Indirect	42.03%	57.97%	100.00%	\$ 1,000	\$ 420	\$ 580
70945364800000	ADVERTISING	ADMINISTRATION	\$ 1,500	Indirect	42.03%	57.97%	100.00%	\$ 1,500	\$ 630	\$ 870
70945364901000	MISCELLANEOUS EXPENSES	ADMINISTRATION	\$ 1,000	Indirect	42.03%	57.97%	100.00%	\$ 1,000	\$ 420	\$ 580
70945364901100	MISC - MERCHANT FEES	ADMINISTRATION	\$ 8,000	Indirect	42.03%	57.97%	100.00%	\$ 8,000	\$ 3,362	\$ 4,638
70945364902000	LICENSE, FEES & PERMITS	ADMINISTRATION	\$ 100	Indirect	42.03%	57.97%	100.00%	\$ 100	\$ 42	\$ 58
70945364920000	BAD DEBTS	ADMINISTRATION	\$ 2,500	Indirect	42.03%	57.97%	100.00%	\$ 2,500	\$ 1,051	\$ 1,449
70945365100000	OFFICE SUPPLIES	ADMINISTRATION	\$ 8,000	Indirect	42.03%	57.97%	100.00%	\$ 8,000	\$ 3,362	\$ 4,638
70945365200000	UNIFORMS	ADMINISTRATION	\$ 1,000	Indirect	42.03%	57.97%	100.00%	\$ 1,000	\$ 420	\$ 580
70945365201000	GASOLINE & OIL	ADMINISTRATION	\$ 750	Indirect	42.03%	57.97%	100.00%	\$ 750	\$ 315	\$ 435
70945365207000	SAFETY	ADMINISTRATION	\$ 500	Indirect	42.03%	57.97%	100.00%	\$ 500	\$ 210	\$ 290
70945365400000	PUBLICATIONS-DUES-SUBSC	ADMINISTRATION	\$ 25,750	Indirect	42.03%	57.97%	100.00%	\$ 25,750	\$ 10,823	\$ 14,927
70945365500000	TRAINING	ADMINISTRATION	\$ 2,000	Indirect	42.03%	57.97%	100.00%	\$ 2,000	\$ 841	\$ 1,159
70965331200000	SALARIES	WATER OPERATIONS	\$ 230,677	Water	100.00%	0.00%	100.00%	\$ 230,677	\$ 230,677	\$ -
70965331400000	OVERTIME	WATER OPERATIONS	\$ 9,450	Water	100.00%	0.00%	100.00%	\$ 9,450	\$ 9,450	\$ -
70965332100000	FICA	WATER OPERATIONS	\$ 18,371	Water	100.00%	0.00%	100.00%	\$ 18,371	\$ 18,371	\$ -
70965332200000	RETIREMENT	WATER OPERATIONS	\$ 32,729	Water	100.00%	0.00%	100.00%	\$ 32,729	\$ 32,729	\$ -
70965332300000	EMPLOYEE INSURANCE	WATER OPERATIONS	\$ 46,867	Water	100.00%	0.00%	100.00%	\$ 46,867	\$ 46,867	\$ -
70965332310000	DEPENDENT HEALTH INSURAN	WATER OPERATIONS	\$ 8,980	Water	100.00%	0.00%	100.00%	\$ 8,980	\$ 8,980	\$ -
70965332400000	WORKERS COMPENSATION	WATER OPERATIONS	\$ 6,235	Water	100.00%	0.00%	100.00%	\$ 6,235	\$ 6,235	\$ -
70965333100000	PROFESSIONAL SERVICES	WATER OPERATIONS	\$ 150,000	Water	100.00%	0.00%	100.00%	\$ 150,000	\$ 150,000	\$ -
70965333101000	MEDICAL SERVICES	WATER OPERATIONS	\$ 300	Water	100.00%	0.00%	100.00%	\$ 300	\$ 300	\$ -
70965333403000	CONTRACTED SERVICES	WATER OPERATIONS	\$ 20,000	Water	100.00%	0.00%	100.00%	\$ 20,000	\$ 20,000	\$ -
70965333404000	SUNSHINE STATE ONE CALL	WATER OPERATIONS	\$ 350	Water	100.00%	0.00%	100.00%	\$ 350	\$ 350	\$ -
70965333400000	TRAVEL	WATER OPERATIONS	\$ 1,500	Water	100.00%	0.00%	100.00%	\$ 1,500	\$ 1,500	\$ -
70965334100000	COMMUNICATIONS	WATER OPERATIONS	\$ 10,800	Water	100.00%	0.00%	100.00%	\$ 10,800	\$ 10,800	\$ -
70965334300002	2600 SNOW-TANK 55230	WATER OPERATIONS	\$ 11,000	Water	100.00%	0.00%	100.00%	\$ 11,000	\$ 11,000	\$ -
70965334300003	13615 HWY 70 RO 61227	WATER OPERATIONS	\$ 70,000	Water	100.00%	0.00%	100.00%	\$ 70,000	\$ 70,000	\$ -
70965334301000	PRMRWSA VARIABLE USAGE	WATER OPERATIONS	\$ 300,000	Water	100.00%	0.00%	100.00%	\$ 300,000	\$ 300,000	\$ -
70965334302000	PRMRWSA BASE USAGE	WATER OPERATIONS	\$ 729,257	Water	100.00%	0.00%	100.00%	\$ 729,257	\$ 729,257	\$ -
70965334600000	REPAIR & MAINTENANCE	WATER OPERATIONS	\$ 330,000	Water	100.00%	0.00%	100.00%	\$ 330,000	\$ 330,000	\$ -

Reference: FY 26 Bulk Water Rate Calculation

Cost Center	Cost Center Description	Cost Center Grouping	Adjusted Test Year Expenses	% Allocation by Service Line			\$ Allocation by Service Line			
				Allocation Basis/Factor	Water	Wastewater	Total	Included	Water	Wastewater
70965334601000	VEHICLE REPAIR & MAINT	WATER OPERATIONS	\$ 12,000	Water	100.00%	0.00%	100.00%	\$ 12,000	\$ 12,000	\$ -
70965334602000	R & R PROJECTS (NON-CAPIT	WATER OPERATIONS	\$ 90,000	Water	100.00%	0.00%	100.00%	\$ 90,000	\$ 90,000	\$ -
70965334603000	HYDRANT REPAIR & MAINTENA	WATER OPERATIONS	\$ 25,000	Water	100.00%	0.00%	100.00%	\$ 25,000	\$ 25,000	\$ -
70965334800000	ADVERTISING	WATER OPERATIONS	\$ 350	Water	100.00%	0.00%	100.00%	\$ 350	\$ 350	\$ -
70965334901000	OTHER CHARGES	WATER OPERATIONS	\$ 300	Water	100.00%	0.00%	100.00%	\$ 300	\$ 300	\$ -
70965334902000	LICENSES, FEES & PERMITS	WATER OPERATIONS	\$ 8,500	Water	100.00%	0.00%	100.00%	\$ 8,500	\$ 8,500	\$ -
70965334906000	NEW WATER CONNECT/EXTEN	WATER OPERATIONS	\$ 30,000	Water	100.00%	0.00%	100.00%	\$ 30,000	\$ 30,000	\$ -
70965335100000	OFFICE SUPPLIES	WATER OPERATIONS	\$ 2,500	Water	100.00%	0.00%	100.00%	\$ 2,500	\$ 2,500	\$ -
70965335200000	UNIFORMS	WATER OPERATIONS	\$ 1,300	Water	100.00%	0.00%	100.00%	\$ 1,300	\$ 1,300	\$ -
70965335201000	GASOLINE & OIL	WATER OPERATIONS	\$ 25,000	Water	100.00%	0.00%	100.00%	\$ 25,000	\$ 25,000	\$ -
70965335202000	MINOR EQUIPMENT	WATER OPERATIONS	\$ 2,500	Water	100.00%	0.00%	100.00%	\$ 2,500	\$ 2,500	\$ -
70965335203000	CHEMICALS & SUPPLIES	WATER OPERATIONS	\$ 65,000	Water	100.00%	0.00%	100.00%	\$ 65,000	\$ 65,000	\$ -
70965335207000	SAFETY	WATER OPERATIONS	\$ 1,500	Water	100.00%	0.00%	100.00%	\$ 1,500	\$ 1,500	\$ -
70965335208000	METER PURCHASES	WATER OPERATIONS	\$ 90,000	Water	100.00%	0.00%	100.00%	\$ 90,000	\$ 90,000	\$ -
70965335400000	PUBLICATIONS-DUES-SUBSC	WATER OPERATIONS	\$ 500	Water	100.00%	0.00%	100.00%	\$ 500	\$ 500	\$ -
70965335401000	PRMRWSA MEMBER FEE	WATER OPERATIONS	\$ 70,570	Water	100.00%	0.00%	100.00%	\$ 70,570	\$ 70,570	\$ -
70965335402000	PRMRWSA SPECIAL ASSESSME	WATER OPERATIONS	\$ 13,563	Water	100.00%	0.00%	100.00%	\$ 13,563	\$ 13,563	\$ -
70965335500000	TRAINING (WATER OPERATIONS	\$ 2,000	Water	100.00%	0.00%	100.00%	\$ 2,000	\$ 2,000	\$ -
70965336200000	BUILDING IMPROVEMENTS	WATER OPERATIONS	\$ 65,000	Water	100.00%	0.00%	100.00%	\$ 65,000	\$ 65,000	\$ -
70965336401000	TECH EQUIPMENT	WATER OPERATIONS	\$ 15,000	Water	100.00%	0.00%	100.00%	\$ 15,000	\$ 15,000	\$ -
70975351200000	SALARIES	WASTEWATER OPERATIC	\$ 275,422	Wastewater	0.00%	100.00%	100.00%	\$ 275,422	\$ -	\$ 275,422
70975351400000	OVERTIME	WASTEWATER OPERATIC	\$ 11,610	Wastewater	0.00%	100.00%	100.00%	\$ 11,610	\$ -	\$ 11,610
70975352100000	FICA	WASTEWATER OPERATIC	\$ 21,814	Wastewater	0.00%	100.00%	100.00%	\$ 21,814	\$ -	\$ 21,814
70975352200000	RETIREMENT	WASTEWATER OPERATIC	\$ 38,864	Wastewater	0.00%	100.00%	100.00%	\$ 38,864	\$ -	\$ 38,864
70975352300000	EMPLOYEE INSURANCE	WASTEWATER OPERATIC	\$ 59,197	Wastewater	0.00%	100.00%	100.00%	\$ 59,197	\$ -	\$ 59,197
70975352310000	DEPENDENT HEALTH INSURAN	WASTEWATER OPERATIC	\$ 14,025	Wastewater	0.00%	100.00%	100.00%	\$ 14,025	\$ -	\$ 14,025
70975352400000	WORKERS COMPENSATION	WASTEWATER OPERATIC	\$ 7,450	Wastewater	0.00%	100.00%	100.00%	\$ 7,450	\$ -	\$ 7,450
70975353100000	PROFESSIONAL SERVICES	WASTEWATER OPERATIC	\$ 2,000	Wastewater	0.00%	100.00%	100.00%	\$ 2,000	\$ -	\$ 2,000
70975353101000	MEDICAL SERVICES	WASTEWATER OPERATIC	\$ 450	Wastewater	0.00%	100.00%	100.00%	\$ 450	\$ -	\$ 450
70975353400000	CONTRACTED SERVICES	WASTEWATER OPERATIC	\$ 221,500	Wastewater	0.00%	100.00%	100.00%	\$ 221,500	\$ -	\$ 221,500
70975353404000	SUNSHINE STATE ONE CALL	WASTEWATER OPERATIC	\$ 500	Wastewater	0.00%	100.00%	100.00%	\$ 500	\$ -	\$ 500
70975354000000	TRAVEL	WASTEWATER OPERATIC	\$ 1,500	Wastewater	0.00%	100.00%	100.00%	\$ 1,500	\$ -	\$ 1,500
70975354100000	COMMUNICATIONS	WASTEWATER OPERATIC	\$ 8,000	Wastewater	0.00%	100.00%	100.00%	\$ 8,000	\$ -	\$ 8,000
70975354300001	DCI WWTP 13615 SE HWY 70	WASTEWATER OPERATIC	\$ 3,500	Wastewater	0.00%	100.00%	100.00%	\$ 3,500	\$ -	\$ 3,500
70975354300002	DCR WWTP (PL)7728 HWY 31	WASTEWATER OPERATIC	\$ 80,000	Wastewater	0.00%	100.00%	100.00%	\$ 80,000	\$ -	\$ 80,000
70975354300003	DCR WWTP (LT)7728 HWY 31	WASTEWATER OPERATIC	\$ 700	Wastewater	0.00%	100.00%	100.00%	\$ 700	\$ -	\$ 700
70975354300004	LS#33 BIGTREE2630NEHWY70	WASTEWATER OPERATIC	\$ 2,000	Wastewater	0.00%	100.00%	100.00%	\$ 2,000	\$ -	\$ 2,000
70975354300006	LS#8 12237 SW KW CIR 1412	WASTEWATER OPERATIC	\$ 500	Wastewater	0.00%	100.00%	100.00%	\$ 500	\$ -	\$ 500
70975354300007	LS#9 11341 SW ESSEX DR 23	WASTEWATER OPERATIC	\$ 700	Wastewater	0.00%	100.00%	100.00%	\$ 700	\$ -	\$ 700
70975354300008	LS#1 12804 SW DOUG AV 67	WASTEWATER OPERATIC	\$ 950	Wastewater	0.00%	100.00%	100.00%	\$ 950	\$ -	\$ 950
70975354300009	LS#16 875 CR761 FIRE 2 0	WASTEWATER OPERATIC	\$ 4,200	Wastewater	0.00%	100.00%	100.00%	\$ 4,200	\$ -	\$ 4,200
70975354300010	LS#3 12144 SW EGRET CIR 1	WASTEWATER OPERATIC	\$ 500	Wastewater	0.00%	100.00%	100.00%	\$ 500	\$ -	\$ 500
70975354300012	LS#19 7049 LIVERPOOL RD 8	WASTEWATER OPERATIC	\$ 550	Wastewater	0.00%	100.00%	100.00%	\$ 550	\$ -	\$ 550
70975354300013	LS#17 10307 SW LL AVE 624	WASTEWATER OPERATIC	\$ 900	Wastewater	0.00%	100.00%	100.00%	\$ 900	\$ -	\$ 900
70975354300014	LS#4 12665 SW KW CIR 5655	WASTEWATER OPERATIC	\$ 2,200	Wastewater	0.00%	100.00%	100.00%	\$ 2,200	\$ -	\$ 2,200
70975354300015	4811 WELLES LS# C 49233	WASTEWATER OPERATIC	\$ 700	Wastewater	0.00%	100.00%	100.00%	\$ 700	\$ -	\$ 700

Reference: FY 26 Bulk Water Rate Calculation

Cost Center	Cost Center Description	Cost Center Grouping	Adjusted Test Year Expenses	% Allocation by Service Line			\$ Allocation by Service Line			
				Allocation Basis/Factor	Water	Wastewater	Total	Included	Water	Wastewater
70975354300016	LS#2 12538 SW EGRET CIR 8	WASTEWATER OPERATIC	\$ 1,200	Wastewater	0.00%	100.00%	100.00%	\$ 1,200	\$ -	\$ 1,200
70975354300017	LS#7 11644 SW EGRET CIR 0	WASTEWATER OPERATIC	\$ 4,500	Wastewater	0.00%	100.00%	100.00%	\$ 4,500	\$ -	\$ 4,500
70975354300018	LS#6 13444 SW PB CIR N.	WASTEWATER OPERATIC	\$ 500	Wastewater	0.00%	100.00%	100.00%	\$ 500	\$ -	\$ 500
70975354300019	LS#21 6992 SENATE RD 6345	WASTEWATER OPERATIC	\$ 15,000	Wastewater	0.00%	100.00%	100.00%	\$ 15,000	\$ -	\$ 15,000
70975354300020	LS#5 12730 SW PB CIR S.	WASTEWATER OPERATIC	\$ 1,800	Wastewater	0.00%	100.00%	100.00%	\$ 1,800	\$ -	\$ 1,800
70975354300021	LS#35 13615 SW HWY 70 655	WASTEWATER OPERATIC	\$ 26,000	Wastewater	0.00%	100.00%	100.00%	\$ 26,000	\$ -	\$ 26,000
70975354300022	LS#27 4458 SE MAIN ST 632	WASTEWATER OPERATIC	\$ 500	Wastewater	0.00%	100.00%	100.00%	\$ 500	\$ -	\$ 500
70975354300023	LS#28 2725 HWY 31(WM) 372	WASTEWATER OPERATIC	\$ 3,000	Wastewater	0.00%	100.00%	100.00%	\$ 3,000	\$ -	\$ 3,000
70975354300024	LS#18 8490SAND CRANE(TC)6	WASTEWATER OPERATIC	\$ 500	Wastewater	0.00%	100.00%	100.00%	\$ 500	\$ -	\$ 500
70975354300025	LS#22 4904 SW HWY 17	WASTEWATER OPERATIC	\$ 525	Wastewater	0.00%	100.00%	100.00%	\$ 525	\$ -	\$ 525
70975354300026	LS#29 1790 SW SKATES ST	WASTEWATER OPERATIC	\$ 500	Wastewater	0.00%	100.00%	100.00%	\$ 500	\$ -	\$ 500
70975354300027	LS#30 1506 SW HILLCREST S	WASTEWATER OPERATIC	\$ 500	Wastewater	0.00%	100.00%	100.00%	\$ 500	\$ -	\$ 500
70975354300028	LS#15 12411 SW CR 769	WASTEWATER OPERATIC	\$ 750	Wastewater	0.00%	100.00%	100.00%	\$ 750	\$ -	\$ 750
70975354300029	LS#38 1129 SE SEMINOLE AV	WASTEWATER OPERATIC	\$ 600	Wastewater	0.00%	100.00%	100.00%	\$ 600	\$ -	\$ 600
70975354400000	RENTALS & LEASES	WASTEWATER OPERATIC	\$ 43,200	Wastewater	0.00%	100.00%	100.00%	\$ 43,200	\$ -	\$ 43,200
70975354600000	REPAIR & MAINTENANCE	WASTEWATER OPERATIC	\$ 135,000	Wastewater	0.00%	100.00%	100.00%	\$ 135,000	\$ -	\$ 135,000
70975354601000	VEHICLE REPAIR & MAINT	WASTEWATER OPERATIC	\$ 10,000	Wastewater	0.00%	100.00%	100.00%	\$ 10,000	\$ -	\$ 10,000
70975354602000	R & R PROJECTS (NON-CAPIT	WASTEWATER OPERATIC	\$ 633,850	Wastewater	0.00%	100.00%	100.00%	\$ 633,850	\$ -	\$ 633,850
70975354800000	ADVERTISING	WASTEWATER OPERATIC	\$ 300	Wastewater	0.00%	100.00%	100.00%	\$ 300	\$ -	\$ 300
70975354902000	LICENSES, FEES & PERMITS	WASTEWATER OPERATIC	\$ 600	Wastewater	0.00%	100.00%	100.00%	\$ 600	\$ -	\$ 600
70975355100000	OFFICE SUPPLIES	WASTEWATER OPERATIC	\$ 1,000	Wastewater	0.00%	100.00%	100.00%	\$ 1,000	\$ -	\$ 1,000
70975355200000	UNIFORMS	WASTEWATER OPERATIC	\$ 1,900	Wastewater	0.00%	100.00%	100.00%	\$ 1,900	\$ -	\$ 1,900
70975355201000	GASOLINE & OIL	WASTEWATER OPERATIC	\$ 35,000	Wastewater	0.00%	100.00%	100.00%	\$ 35,000	\$ -	\$ 35,000
70975355203000	CHEMICALS & SUPPLIES	WASTEWATER OPERATIC	\$ 60,000	Wastewater	0.00%	100.00%	100.00%	\$ 60,000	\$ -	\$ 60,000
70975355207000	SAFETY	WASTEWATER OPERATIC	\$ 1,000	Wastewater	0.00%	100.00%	100.00%	\$ 1,000	\$ -	\$ 1,000
70975355400000	PUBLICATIONS-DUES-SUBSC	WASTEWATER OPERATIC	\$ 250	Wastewater	0.00%	100.00%	100.00%	\$ 250	\$ -	\$ 250
70975355500000	TRAINING	WASTEWATER OPERATIC	\$ 1,500	Wastewater	0.00%	100.00%	100.00%	\$ 1,500	\$ -	\$ 1,500
709753556402000	TECHNOLOGICAL EQUIPMENT	WASTEWATER OPERATIC	\$ 15,000	Wastewater	0.00%	100.00%	100.00%	\$ 15,000	\$ -	\$ 15,000
	Cash Funded Capital		\$ 1,864,300	CIP - 10 YR	10.82%	89.18%	100.00%	\$ 1,864,300	\$ 201,649	\$ 1,662,651
	Existing Debt Service		\$ 436,683	Debt Service	12.64%	87.36%	100.00%	\$ 436,683	\$ 55,195	\$ 381,488
	TOTAL		\$ 7,138,895					\$ 7,138,895	\$ 3,000,495	\$ 4,138,400

Reference: FY 26 Bulk Water Rate Calculation

Schedule 2 - Water System Allocation to Functions

Cost Center	Cost Center Description	Cost Center Grouping	Adjusted Test Year Expenses	% Allocation by Function							Total
				Allocation Basis	Supply	Treatment	Transmission	Distribution	Fire Protection	Customer	
70945361200000	SALARIES	ADMINISTRATION	\$ 93,384	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945361400000	OVERTIME	ADMINISTRATION	\$ 2,724	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945362100000	FICA	ADMINISTRATION	\$ 7,352	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945362200000	RETIREMENT	ADMINISTRATION	\$ 20,222	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945362300000	EMPLOYEE INSURANCE	ADMINISTRATION	\$ 19,708	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945362310000	DEPENDENT HEALTH INSURANC	ADMINISTRATION	\$ 2,610	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945362400000	WORKERS COMPENSATION	ADMINISTRATION	\$ 2,495	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945363100000	PROFESSIONAL SERVICES	ADMINISTRATION	\$ 49,386	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945363100100	LEGAL SERVICES	ADMINISTRATION	\$ 14,711	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945363101000	MEDICAL SERVICES	ADMINISTRATION	\$ 105	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945363400000	CONTRACTED SERVICES	ADMINISTRATION	\$ 630	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945364000000	TRAVEL	ADMINISTRATION	\$ 525	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945364100000	COMMUNICATIONS	ADMINISTRATION	\$ 1,135	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945364200000	POSTAGE	ADMINISTRATION	\$ 4,203	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945364300000	UTILITIES	ADMINISTRATION	\$ 2,522	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945364400000	RENTALS AND LEASES	ADMINISTRATION	\$ 1,681	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945364600000	REPAIR AND MAINTENANCE	ADMINISTRATION	\$ 1,261	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945364601000	VEHICLE REPAIR & MAINT	ADMINISTRATION	\$ 420	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945364800000	ADVERTISING	ADMINISTRATION	\$ 630	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945364901000	MISCELLANEOUS EXPENSES	ADMINISTRATION	\$ 420	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945364901100	MISC - MERCHANT FEES	ADMINISTRATION	\$ 3,362	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945364902000	LICENSE, FEES & PERMITS	ADMINISTRATION	\$ 42	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945364920000	BAD DEBTS	ADMINISTRATION	\$ 1,051	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945365100000	OFFICE SUPPLIES	ADMINISTRATION	\$ 3,362	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945365200000	UNIFORMS	ADMINISTRATION	\$ 420	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945365201000	GASOLINE & OIL	ADMINISTRATION	\$ 315	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945365207000	SAFETY	ADMINISTRATION	\$ 210	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945365400000	PUBLICATIONS-DUES-SUBSC	ADMINISTRATION	\$ 10,823	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70945365500000	TRAINING	ADMINISTRATION	\$ 841	Customer	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
70965331200000	SALARIES	WATER OPERATIONS	\$ 230,677	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965331400000	OVERTIME	WATER OPERATIONS	\$ 9,450	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965332100000	FICA	WATER OPERATIONS	\$ 18,371	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965332200000	RETIREMENT	WATER OPERATIONS	\$ 32,729	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965332300000	EMPLOYEE INSURANCE	WATER OPERATIONS	\$ 46,867	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965332310000	DEPENDENT HEALTH INSURANC	WATER OPERATIONS	\$ 8,980	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965332400000	WORKERS COMPENSATION	WATER OPERATIONS	\$ 6,235	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965333100000	PROFESSIONAL SERVICES	WATER OPERATIONS	\$ 150,000	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965333101000	MEDICAL SERVICES	WATER OPERATIONS	\$ 300	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965333403000	CONTRACTED SERVICES	WATER OPERATIONS	\$ 20,000	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965333404000	SUNSHINE STATE ONE CALL	WATER OPERATIONS	\$ 350	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965334000000	TRAVEL	WATER OPERATIONS	\$ 1,500	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965334100000	COMMUNICATIONS	WATER OPERATIONS	\$ 10,800	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965334300002	2600 SNOW-TANK 55230	WATER OPERATIONS	\$ 11,000	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965334300003	13615 HWY 70 RO 61227	WATER OPERATIONS	\$ 70,000	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
70965334301000	PRMRWSA VARIABLE USAGE	WATER OPERATIONS	\$ 300,000	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
70965334302000	PRMRWSA BASE USAGE	WATER OPERATIONS	\$ 729,257	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
70965334600000	REPAIR & MAINTENANCE	WATER OPERATIONS	\$ 330,000	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965334601000	VEHICLE REPAIR & MAINT	WATER OPERATIONS	\$ 12,000	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965334602000	R & R PROJECTS (NON-CAPIT	WATER OPERATIONS	\$ 90,000	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965334603000	HYDRANT REPAIR & MAINTENA	WATER OPERATIONS	\$ 25,000	Fire Protection	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
70965334800000	ADVERTISING	WATER OPERATIONS	\$ 350	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965334901000	OTHER CHARGES	WATER OPERATIONS	\$ 300	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965334902000	LICENSE, FEES & PERMITS	WATER OPERATIONS	\$ 8,500	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965334906000	NEW WATER CONNECT/EXTNSI	WATER OPERATIONS	\$ 30,000	Distribution	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
70965335100000	OFFICE SUPPLIES	WATER OPERATIONS	\$ 2,500	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965335200000	UNIFORMS	WATER OPERATIONS	\$ 1,300	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965335201000	GASOLINE & OIL	WATER OPERATIONS	\$ 25,000	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965335202000	MINOR EQUIPMENT	WATER OPERATIONS	\$ 2,500	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965335203000	CHEMICALS & SUPPLIES	WATER OPERATIONS	\$ 65,000	Treatment	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
70965335207000	SAFETY	WATER OPERATIONS	\$ 1,500	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965335208000	METER PURCHASES	WATER OPERATIONS	\$ 90,000	Distribution	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
70965335400000	PUBLICATIONS-DUES-SUBSC	WATER OPERATIONS	\$ 500	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965335401000	PRMRWSA MEMBER FEE	WATER OPERATIONS	\$ 70,570	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
70965335402000	PRMRWSA SPECIAL ASSESMEN	WATER OPERATIONS	\$ 13,563	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
70965335500000	TRAINING	WATER OPERATIONS	\$ 2,000	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965336200000	BUILDING IMPROVEMENTS	WATER OPERATIONS	\$ 65,000	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
70965336401000	TECH EQUIPMENT	WATER OPERATIONS	\$ 15,000	T&D Asset Split	0.00%	0.00%	79.07%	20.93%	0.00%	0.00%	100.00%
	Cash Funded Capital		\$ 201,649	Indirect	51.04%	2.98%	22.70%	10.84%	1.15%	11.30%	100.00%
	Existing Debt Service		\$ 55,195	Transmission	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%

Reference: FY 26 Bulk Water Rate Calculation

Cost Center	Cost Center Description	Cost Center Grouping	Adjusted Test Year Expenses	Supply	Treatment	\$ Allocation by Function			Customer
						Transmission	Distribution	Fire Protection	
70945361200000	SALARIES	ADMINISTRATION	\$ 93,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,384
70945361400000	OVERTIME	ADMINISTRATION	\$ 2,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,724
70945362100000	FICA	ADMINISTRATION	\$ 7,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,352
70945362200000	RETIREMENT	ADMINISTRATION	\$ 20,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,222
70945362300000	EMPLOYEE INSURANCE	ADMINISTRATION	\$ 19,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,708
70945362310000	DEPENDENT HEALTH INSURANC	ADMINISTRATION	\$ 2,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,610
70945362400000	WORKERS COMPENSATION	ADMINISTRATION	\$ 2,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,495
70945363100000	PROFESSIONAL SERVICES	ADMINISTRATION	\$ 49,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,386
70945363100100	LEGAL SERVICES	ADMINISTRATION	\$ 14,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,711
70945363101000	MEDICAL SERVICES	ADMINISTRATION	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105
70945363400000	CONTRACTED SERVICES	ADMINISTRATION	\$ 630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630
70945364000000	TRAVEL	ADMINISTRATION	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525
70945364100000	COMMUNICATIONS	ADMINISTRATION	\$ 1,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,135
70945364200000	POSTAGE	ADMINISTRATION	\$ 4,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,203
70945364300000	UTILITIES	ADMINISTRATION	\$ 2,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,522
70945364400000	RENTALS AND LEASES	ADMINISTRATION	\$ 1,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,681
70945364600000	REPAIR AND MAINTENANCE	ADMINISTRATION	\$ 1,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,261
70945364601000	VEHICLE REPAIR & MAINT	ADMINISTRATION	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420
70945364800000	ADVERTISING	ADMINISTRATION	\$ 630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630
70945364901000	MISCELLANEOUS EXPENSES	ADMINISTRATION	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420
70945364901100	MISC - MERCHANT FEES	ADMINISTRATION	\$ 3,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,362
70945364902000	LICENSE, FEES & PERMITS	ADMINISTRATION	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42
70945364920000	BAD DEBTS	ADMINISTRATION	\$ 1,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,051
70945365100000	OFFICE SUPPLIES	ADMINISTRATION	\$ 3,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,362
70945365200000	UNIFORMS	ADMINISTRATION	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420
70945365201000	GASOLINE & OIL	ADMINISTRATION	\$ 315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315
70945365207000	SAFETY	ADMINISTRATION	\$ 210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210
70945365400000	PUBLICATIONS-DUES-SUBSC	ADMINISTRATION	\$ 10,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,823
70945365500000	TRAINING	ADMINISTRATION	\$ 841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 841
70965331200000	SALARIES	WATER OPERATIONS	\$ 230,677	\$ 117,728	\$ 6,873	\$ 52,359	\$ 25,004	\$ 2,643	\$ 26,070
70965331400000	OVERTIME	WATER OPERATIONS	\$ 9,450	\$ 4,823	\$ 282	\$ 2,145	\$ 1,024	\$ 108	\$ 1,068
70965332100000	FICA	WATER OPERATIONS	\$ 18,371	\$ 9,376	\$ 547	\$ 4,170	\$ 1,991	\$ 211	\$ 2,076
70965332200000	RETIREMENT	WATER OPERATIONS	\$ 32,729	\$ 16,703	\$ 975	\$ 7,429	\$ 3,548	\$ 375	\$ 3,699
70965332300000	EMPLOYEE INSURANCE	WATER OPERATIONS	\$ 46,867	\$ 23,919	\$ 1,396	\$ 10,638	\$ 5,080	\$ 537	\$ 5,297
70965332310000	DEPENDENT HEALTH INSURANC	WATER OPERATIONS	\$ 8,980	\$ 4,583	\$ 268	\$ 2,038	\$ 973	\$ 103	\$ 1,015
70965332400000	WORKERS COMPENSATION	WATER OPERATIONS	\$ 6,235	\$ 3,182	\$ 186	\$ 1,415	\$ 676	\$ 71	\$ 705
70965333100000	PROFESSIONAL SERVICES	WATER OPERATIONS	\$ 150,000	\$ 76,554	\$ 4,469	\$ 34,047	\$ 16,259	\$ 1,719	\$ 16,952
70965333101000	MEDICAL SERVICES	WATER OPERATIONS	\$ 300	\$ 153	\$ 9	\$ 68	\$ 33	\$ 3	\$ 34
70965333403000	CONTRACTED SERVICES	WATER OPERATIONS	\$ 20,000	\$ 10,207	\$ 596	\$ 4,540	\$ 2,168	\$ 229	\$ 2,260
70965333404000	SUNSHINE STATE ONE CALL	WATER OPERATIONS	\$ 350	\$ 179	\$ 10	\$ 79	\$ 38	\$ 4	\$ 40
70965334000000	TRAVEL	WATER OPERATIONS	\$ 1,500	\$ 766	\$ 45	\$ 340	\$ 163	\$ 17	\$ 170
70965334100000	COMMUNICATIONS	WATER OPERATIONS	\$ 10,800	\$ 5,512	\$ 322	\$ 2,451	\$ 1,171	\$ 124	\$ 1,221
70965334300002	2600 SNOW-TANK 55230	WATER OPERATIONS	\$ 11,000	\$ 5,614	\$ 328	\$ 2,497	\$ 1,192	\$ 126	\$ 1,243
70965334300003	13615 HWY 70 RO 61227	WATER OPERATIONS	\$ 70,000	\$ 35,725	\$ 2,086	\$ 15,889	\$ 7,587	\$ 802	\$ 7,911
70965334301000	PRMRWSA VARIABLE USAGE	WATER OPERATIONS	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
70965334302000	PRMRWSA BASE USAGE	WATER OPERATIONS	\$ 729,257	\$ 729,257	\$ -	\$ -	\$ -	\$ -	\$ -
70965334600000	REPAIR & MAINTENANCE	WATER OPERATIONS	\$ 330,000	\$ -	\$ -	\$ 260,930	\$ 69,070	\$ -	\$ -
70965334601000	VEHICLE REPAIR & MAINT	WATER OPERATIONS	\$ 12,000	\$ -	\$ -	\$ 9,488	\$ 2,512	\$ -	\$ -
70965334602000	R & R PROJECTS (NON-CAPIT	WATER OPERATIONS	\$ 90,000	\$ -	\$ -	\$ 71,163	\$ 18,837	\$ -	\$ -
70965334603000	HYDRANT REPAIR & MAINTENA	WATER OPERATIONS	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -
70965334800000	ADVERTISING	WATER OPERATIONS	\$ 350	\$ -	\$ -	\$ 277	\$ 73	\$ -	\$ -
70965334901000	OTHER CHARGES	WATER OPERATIONS	\$ 300	\$ -	\$ -	\$ 237	\$ 63	\$ -	\$ -
70965334902000	LICENSES, FEES & PERMITS	WATER OPERATIONS	\$ 8,500	\$ -	\$ -	\$ 6,721	\$ 1,779	\$ -	\$ -
70965334906000	NEW WATER CONNECT/EXTENSI	WATER OPERATIONS	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -
70965335100000	OFFICE SUPPLIES	WATER OPERATIONS	\$ 2,500	\$ -	\$ -	\$ 1,977	\$ 523	\$ -	\$ -
70965335200000	UNIFORMS	WATER OPERATIONS	\$ 1,300	\$ -	\$ -	\$ 1,028	\$ 272	\$ -	\$ -
70965335201000	GASOLINE & OIL	WATER OPERATIONS	\$ 25,000	\$ -	\$ -	\$ 19,767	\$ 5,233	\$ -	\$ -
70965335202000	MINOR EQUIPMENT	WATER OPERATIONS	\$ 2,500	\$ -	\$ -	\$ 1,977	\$ 523	\$ -	\$ -
70965335203000	CHEMICALS & SUPPLIES	WATER OPERATIONS	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -
70965335207000	SAFETY	WATER OPERATIONS	\$ 1,500	\$ -	\$ -	\$ 1,186	\$ 314	\$ -	\$ -
70965335208000	METER PURCHASES	WATER OPERATIONS	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -
70965335400000	PUBLICATIONS-DUES-SUBSC	WATER OPERATIONS	\$ 500	\$ -	\$ -	\$ 395	\$ 105	\$ -	\$ -
70965335401000	PRMRWSA MEMBER FEE	WATER OPERATIONS	\$ 70,570	\$ 70,570	\$ -	\$ -	\$ -	\$ -	\$ -
70965335402000	PRMRWSA SPECIAL ASSESSMEN	WATER OPERATIONS	\$ 13,563	\$ 13,563	\$ -	\$ -	\$ -	\$ -	\$ -
70965335500000	TRAINING	WATER OPERATIONS	\$ 2,000	\$ -	\$ -	\$ 1,581	\$ 419	\$ -	\$ -
70965336200000	BUILDING IMPROVEMENTS	WATER OPERATIONS	\$ 65,000	\$ -	\$ -	\$ 51,395	\$ 13,605	\$ -	\$ -
70965336401000	TECH EQUIPMENT	WATER OPERATIONS	\$ 15,000	\$ -	\$ -	\$ 11,860	\$ 3,140	\$ -	\$ -
	Cash Funded Capital		\$ 201,649	\$ 102,913	\$ 6,008	\$ 45,770	\$ 21,857	\$ 2,311	\$ 22,789
	Existing Debt Service		\$ 55,195	\$ -	\$ -	\$ 55,195	\$ -	\$ -	\$ -
	TOTAL		\$ 3,000,495	\$ 1,531,326	\$ 89,399	\$ 681,056	\$ 325,229	\$ 34,384	\$ 339,101

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