#### CLASS "A" OR "B"

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### WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of More Than \$200,000 Each)

### **ANNUAL REPORT**

OF

Little Gasparilla Water Utility, Inc.

Exact Legal Name of Respondent

<u>WU961</u> Certificate Number(s)

Submitted To The

#### STATE OF FLORIDA



FOR THE

#### YEAR ENDED DECEMBER 31, 2023

Form PSC/AFD 003-W (Rev. 12/99)

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#### GENERAL INSTRUCTIONS

- 1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- 2. Interpret all accounting words and phrases in accordance with the USOA.
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
- 7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
- 8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
- 12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

Florida Public Service Commission Division of Accounting and Finance 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

The fourth copy should be retained by the utility.

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Analysis of Entries in Wastewater Depreciation				

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# EXECUTIVE SUMMARY

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Little Gasparilla Water Utilities, Inc.

#### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES xxxx	NO	i.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES		2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES xxxx	NO	3.	There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.
YES xxxxx	NO	4.	The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.
		1. 	1tems Certified       2.     3.       xxxx     xxxx
		1.	2.       3.       4.         (Signature of Chief Executive Officer of the utility) *         (Signature of Chief Financial Officer of the utility) *

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

#### ANNUAL REPORT OF

County:

Little Gasparilla Water Utility, Inc.

9. 10. (Exact Name of Utility)

List below the exact mailing address of the utility for which normal correspondence should be sent:

P.O.E		
Placio	la, FL 33946	
Telephone:	941-681-2778	
E Mail Address:		
E Mail Address:	lgwuoffice@gmail.com	
WEB Site:		
Sunshine State On	e-Call of Florida, Inc. Member Number	
Name and address	of person to whom correspondence concerning this report should be addressed:	
John R. B	byer	
P.O. Box		
Placida, Fl	33946	
Telephone: 941-6	26-8294	
List below the add	ress of where the utility's books and records are located:	
Valerie T.	Flores, CPA	
33 S. India	ina Ave.	
Englewoo	d, FL 34223	
Telephone: 941-4	75-1976	
List below any gro	ups auditing or reviewing the records and operations:	
Date of original or	ganization of the utility: 04/071998	
Check the appropr	iate business entity of the utility as filed with the Internal Revenue Service	
Indivi	dual Partnership Sub S Corporation 1120 Corporation	
List below every c of the utility:	orporation or person owning or holding directly or indirectly 5% or more of the voting securities	
of the utility:		Percent
	Name	Ownership
1.	John R. Boyer	100%
2.		
3.		
4.		
5.		
6.		
7.		And the second second second second
8.		

THE FLORIDA PUBLIC SERVICE COMMISSION							
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC				
John R. Boyer	President	Little Gasp Water Utility	All areas				
			3				
			1				

#### DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.

(2) Provide individual telephone numbers if the person is not normally reached at the company.

(3) Name of company employed by, if not on general payroll.

#### UTILITY NAME: Little Gasparilla Water Utility, Inc.

#### **COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

Little Gasparilla Water Utility, Inc. was acquired on 05/23/1991 and provides water service to the barrier island known as Little Gasparilla, located in Charlotte County.

#### **PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 05/08/23

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility. The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

Island Dreams North, Inc. is a corporation with common majority ownership. Paraclete and Partners, LLC is a partnership with common majority ownership.

#### **COMPENSATION OF OFFICERS**

For each officer, list the time spent activities and the compensation reco		ondent.	iness	
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (¢)	OFFIC COMPEN (d	SATION
John R. Boyer	President	100%	\$`	156,075
Diane K. Boyer	Officer	20%		0

### **COMPENSATION OF DIRECTORS**

For each director, list the number of received as a director from the respo NAME (a)		NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
John R. Boyer	President	4	\$

#### BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE		ADDRESS OF
OR AFFILIATE	OR PRODUCT	AMOUNT	AFFILIATED ENTITY
(a)	(b)	(c)	(d)
			Island Dreams North, Inc.
Island Dreams North, Inc.	Management	\$18,000	POBox 7 Placida FL 33946
Island Dreams Worth, me.	wanagement	»18,000	
Beerley Helly On the			Paraclete Utility Operations
Paraclete Utlity Operations	Management	0	POBox 7 Placida FL 33946
21			2
		-	
		( <u>)</u>	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

#### AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
John R. Boyer	President	Majority Owner	Island Dreams North, Inc POBox 7 Placida FL 33946
John R. Boyer	Vice President	Majority Member	Paraclete & Partners LLC POBox 5159 Gove City, FL 3424
1			
			1
n 1997 - Maria Maria Managaran Inggana 1997 - Maria Managaran Maria Maria Maria	8		

#### BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

	ASSETS		REVENU	ES	EXPENSI	ES
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
N/A	\$		\$		s	
-						
		-				
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-						
			· · · · · · · · · · · · · · · · · · ·			
					90	
			·			
			· · · · · · · · · · · · · · · · · · ·			
			s <sup>2</sup>		~	

#### BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

#### Part I. Specific Instructions: Services and Products Received or Provided

- 1. Enter in this part all transactions involving services and products received or provided.
- Below are some types of transactions to include: -management, legal and accounting services -computer services
   -engineering & construction services
   -repairing and servicing of equipment

-material and supplies furnished -leasing of structures, land, and equipment -rental transactions -sale, purchase or transfer of various products

DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR	ANNUAL CHARGES		
	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)	
			\$	
Management Services	2019	Р	18,000	
Management Services			0	
-				
			<i>b</i>	
1				
	SERVICE AND/OR NAME OF PRODUCT (b) Management Services	SERVICE AND/OR     AGREEMENT       NAME OF PRODUCT     EFFECTIVE DATES       (b)     (c)       Management Services     2019	SERVICE AND/OR NAME OF PRODUCT (b)AGREEMENT EFFECTIVE DATES (c)(P)urchased (S)old (d)Management Services2019P	

#### UTILITY NAME: Little Gasparilla Water Utility, Inc.

Below are examples of some types of transactions to include:

-purchase, sale or transfer of land and structures

-noncash dividends other than stock dividends

-purchase, sale or transfer of equipment

-purchase, sale or transfer of securities

-noncash transfers of assets

-write-off of bad debts or loans

#### **BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

#### Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

 Enter in this part all transactions relating to the purchase, sale, or transfer of assets.

2

- 3. The columnar instructions follow:
  - (a) Enter name of related party or company.
  - (b) Describe briefly the type of assets purchased, sold or transferred.
  - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
  - (d) Enter the net book value for each item reported.
  - (e) Enter the net profit or loss for each item reported. (column (c) column (d))
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
N/A		\$	\$	\$	\$

E-10(b)

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NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)		CURRENT YEAR (e)
	UTILITY PLANT		 		
101-106	Utility Plant	F-7	\$ 2,973,428	\$	3,015,919
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,079,385		1,181,257
	Net Plant		\$ 1,894,043	\$	1,834,662
114-115	Utility Plant Acquisition adjustment (Net)	F-7	0		C
116 *	Other Utility Plant Adjustments			_	
	Total Net Utility Plant		\$ 1,894,043	\$	1,834,662
10104 (0107	OTHER PROPERTY AND INVESTMENTS	an a			
121	Nonutility Property	F-9	\$ 30,711	\$	35,966
122	Less: Accumulated Depreciation and Amortization		 30,711		31,426
	Net Nonutility Property		\$ 0	\$	4,540
123	Investment in Associated Companies	F-10	0		(
124	Utility Investments	F-10	0		(
125	Other Investments	F-10	 0		(
126-127	Special Funds	F-10	 0		(
	Total Other Property & Investments		\$ 0	\$	4,540
	CURPENT AND ACCRUED ASSETS		 		
131	CURRENT AND ACCRUED ASSETS	Τ	\$ 258 901	¢	24.863
131	Cash	F-9	\$ 258,901	\$	
132	Cash Special Deposits	F-9 F-9	\$ 0	\$	(
132 133	Cash Special Deposits Other Special Deposits	F-9 F-9	\$	\$	(
132 133 134	Cash Special Deposits Other Special Deposits Working Funds		\$ 0	\$	(
132 133	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments		\$ 0	\$	24,863
132 133 134 135	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated	F-9	\$ 0 0	\$	(
132 133 134 135	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-9 F-11	\$ 0	\$	(
132 133 134 135 141-144	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies	F-9	\$ 0 0 70,106	\$	90,01
132 133 134 135 141-144 145 146	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies	F-9 F-11 F-12	\$ 0 0 70,106 0	\$	90,01
132 133 134 135 141-144 145 146	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies	F-9 F-11 F-12	\$ 0 0 70,106 0	\$	90,01
132 133 134 135 141-144 145 146 151-153	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies	F-9 F-11 F-12	\$ 0 0 70,106 0	\$	90,01
132 133 134 135 141-144 145 146 151-153 161	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense	F-9 F-11 F-12	\$ 0 0 70,106 0 0	\$	90,01
132 133 134 135 141-144 145 146 151-153 161 162	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments	F-9 F-11 F-12	\$ 0 0 70,106 0 0	\$	90,01
132 133 134 135 141-144 145 146 151-153 161 162 171	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments Accrued Interest and Dividends Receivable Rents Receivable Accrued Utility Revenues	F-9 F-11 F-12	\$ 0 0 70,106 0 0	\$	90,01
132 133 134 135 141-144 145 146 151-153 161 162 171 172 *	Cash Special Deposits Other Special Deposits Working Funds Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Material and Supplies Stores Expense Prepayments Accrued Interest and Dividends Receivable Rents Receivable	F-9 F-11 F-12	\$ 0 0 70,106 0 0	\$	90,01

#### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

\* Not Applicable for Class B Utilities

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	10000000000000000000000000000000000000	EVIOUS /EAR (d)	CURRENT YEAR (e)
181 182 183 184 185 * 186 187 * 190	DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Miscellaneous Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes	F-13 F-13 F-14	\$	0 0 0	\$ 0 0 0
	Total Deferred Debits		\$	0	\$ 0
	TOTAL ASSETS AND OTHER DEBITS		\$	2,236,500	\$ 1,954,076

#### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

\* Not Applicable for Class B Utilities

1

#### NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet

F-1(b)

COMP	ARATIVE BALANCE SHEET
EQUIT	Y CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR (e)
201	EQUITY CAPITAL					
201	Common Stock Issued	F-15	\$	1,000	\$	1,000
204	Preferred Stock Issued	F-15	1	0	10000	0
202,205 *	Capital Stock Subscribed		1000			
203,206 * 207 *	Capital Stock Liability for Conversion	_	-			
207 *	Premium on Capital Stock		_			
209*	Reduction in Par or Stated Value of Capital Stock		_			
210 *	Gain on Resale or Cancellation of Reacquired					
211	Capital Stock	-		001 601	_	
211 212	Other Paid - In Capital		_	901,501	-	833,436
212	Discount On Capital Stock		-		-	
and the second se	Capital Stock Expense		-	(1. 600.000)	1000	
214-215 216	Retained Earnings	F-16		(1,580,933)	-	(1,710,919)
	Reacquired Capital Stock	_	_			
218	Proprietary Capital					
	(Proprietorship and Partnership Only)					
	Total Equity Capital		\$	(678,432)	\$	(876,483)
part of	LONG TERM DEBT					
221	Bonds	F-15	1000		100000	0
222 *	Reacquired Bonds					
223	Advances from Associated Companies	F-17		58,312	2.000	56,453
224	Other Long Term Debt	F-17		1,472,492	1.00	1,473,156
	Total Long Term Debt	n filia na si na ka sa ka	\$	1,530,804	\$	1,529,609
	CURRENT AND ACCRUED LIABILITIES					
231	Accounts Payable		12-1	36,307	10000	2,649
232	Notes Payable	F-18		0		0
233	Accounts Payable to Associated Companies	F-18		0	1	0
234	Notes Payable to Associated Companies	F-18		62,000		62,000
235	Customer Deposits		1999		3-40	
236	Accrued Taxes	W/S-3	65200		See. 134	
237	Accrued Interest	F-19	2000.000	0	23	0
238	Accrued Dividends					
239	Matured Long Term Debt					
240	Matured Interest					
241	Miscellaneous Current & Accrued Liabilities	F-20		131,413		125,677
	Total Current & Accrued Liabilities		\$	229,720	\$	190,326

\* Not Applicable for Class B Utilities

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
()	DEFERRED CREDITS	(0)	(4)	(0)
251	Unamortized Premium On Debt	F-13	\$	\$ 0
252	Advances For Construction	F-20	444,268	298,852
252	Other Deferred Credits	F-21		0
255	Accumulated Deferred Investment Tax Credits	1-21		0
	Total Deferred Credits		\$444,268	\$298,852
	OPERATING RESERVES	1		
261	Property Insurance Reserve		\$	S
262	Injuries & Damages Reserve			T
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$0	\$0
	CONTRIBUTIONS IN AID OF CONSTRUCTION	10-10-10-10-10-10-10-10-10-10-10-10-10-1		
271	Contributions in Aid of Construction	F-22	\$1,055,166	\$ 1,057,682
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	345,026	(355,307)
	Total Net CIAC		\$710,140	\$702,375
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			12.
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$0	\$0
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$2,236,500	\$1,844,679

### COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

#### COMPARATIVE OPERATING STATEMENT

(a)	ACCT. NO. ACCOUNT NAME (a) (b)			PREVIOUS YEAR (d)		CURRENT YEAR * (e)
400	UTILITY OPERATING INCOME	E 2413	¢	(20.240	da	500.000
469, 530	Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b) F-3(b)	\$	630,349	\$	599,999
107, 550	Net Operating Revenues	1-5(0)	\$	630,349	\$	599,999
401	Operating Expenses	F-3(b)	\$	486,080	\$	446,730
401	Operating Expenses	F-3(0)	φ	480,080	φ	440,730
403	Depreciation Expense:	F-3(b)	\$	94,346	\$	147,107
	Less: Amortization of CIAC	F-22		10,874	*	10,281
	Net Depreciation Expense		\$	83,472	\$	136,826
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0		0
407	Amortization Expense (Other than CIAC)	F-3(b)		62		751
408	Taxes Other Than Income	W/S-3		31,940	-	46,792
409	Current Income Taxes	W/S-3		0		0
410.1	Deferred Federal Income Taxes	W/S-3		0		0
410.11	Deferred State Income Taxes	W/S-3		0		0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0		0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		0		0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0		0
	Utility Operating Expenses		\$	601,554	\$	631,099
	Net Utility Operating Income		\$	28,795	\$	(31,100
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)				0
413	Income From Utility Plant Leased to Others					0
414	Gains (losses) From Disposition of Utility Property		_			0
	Allowance for Funds Used During Construction					0

 For each account, Column e should agree with Columns f, g and h on F-3(b)

#### YEAR OF REPORT

#### UTILITY NAME: Little Gasparilla Water Utility, Inc.

### COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER EDULE W-3 * (f)	(C. 0-03.2538AS, CV	TEWATER DULE S-3 * (g)	REP	ER THAN ORTING STEMS (h)
\$ <u>599,999</u> 0	\$	0	\$	
\$ 599,999	\$	0	\$	0
\$ 446,730	\$	0	\$	
 147,107 10,281		0		
\$ 136,826	\$	0	\$	0
0 751 46,792 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0		
\$ 631,099	\$	0	\$	0
\$ (31,100)	\$	0	\$	0
0 0 0 0		0 0 0 0		
\$ (31,100)	\$	0	\$	0

\* Total of Schedules W-3 / S-3 for all rate groups.

#### UTILITY NAME: Little Gasparilla Water Utility, Inc.

#### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	Р	PREVIOUS YEAR (d)	(	CURRENT YEAR (e)
Total Utility	Operating Income [from page F-3(a)]		\$	28,795	\$	(31,100)
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$		\$	
416	Costs & Expenses of Merchandising Jobbing, and Contract Work					
419	Interest and Dividend Income					3
421	Nonutility Income			23,397		
426	Miscellaneous Nonutility Expenses			(13,381)	_	(5,975)
II.	Total Other Income and Deductions		\$	10,016	\$	(5,972)
408.2	TAXES APPLICABLE TO OTHER INCOME Taxes Other Than Income		\$		\$	
409.2	Income Taxes					
410.2	Provision for Deferred Income Taxes					
411.2	Provision for Deferred Income Taxes - Credit					
412.2	Investment Tax Credits - Net				(	
412.3	Investment Tax Credits Restored to Operating Income					
	Total Taxes Applicable To Other Incon	ne	\$	0	\$	0
	INTEREST EXPENSE					
427	Interest Expense	F-19	\$	92,638	\$	92,914
428	Amortization of Debt Discount & Expense	F-13		0		0
429	Amortization of Premium on Debt	F-13		0		0
	Total Interest Expense		\$	92,638	\$	92,914
	EXTRAORDINARY ITEMS					
433	Extraordinary Income	1	\$		\$	
434	Extraordinary Deductions				1000 A	
409.3	Income Taxes, Extraordinary Items					
	Total Extraordinary Items		\$	0	\$	0
	NET INCOME	2	\$	(53,827)	\$	(129,986)

Explain Extraordinary Income:

F-3(c)

ACCT. NO. (a)	ACCOUNT NAME PA		ACCOUNT NAME PAGE UTILITY			WATER UTILITY (d)	UT	EWATER ILITY (e)
101	Utility Plant In Service	F-7	\$	3,015,919	\$	0		
	Less: Nonused and Useful Plant (1)							
108	Accumulated Depreciation	F-8		1 140 705		0		
110	Accumulated Amortization	F-8	-	1,149,795 31,462		0		
271	Contributions in Aid of Construction	F-0		1,057,682		0		
252	Advances for Construction	F-22		1,057,082	100000000	0		
	Subtotal		\$	776,980	\$	0		
0.02	Add:							
272	Accumulated Amortization of Contributions in Aid of Construction	F-22		355,307		0		
	Subtotal		\$	1,132,287	\$	0		
14.19712	Plus or Minus:					near a than the same start of		
114	Acquisition Adjustments (2)	F-7	_	0		0		
115	Accumulated Amortization of	100 TO 100						
	Acquisition Adjustments (2)	F-7		0		0		
	Working Capital Allowance (3) Other (Specify):		_	55,841		0		
	Other (Spechy):							
			=					
			-					
	RATE BASE		\$	1,188,128	\$	0		
	NET UTILITY OPERATING INCOME		\$	(31,100)	\$	0		
AC	HIEVED RATE OF RETURN (Operating Income / Ra	te Base)	_	-2.62%	<b> </b>	0.00%		

#### SCHEDULE OF YEAR END RATE BASE

#### NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding. In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

#### SCHEDULE OF CURRENT COST OF CAPITAL CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)

CLASS OF CAPITAL (a)	 DOLLAR MOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	1,188,128	100.00%	5.41%	5.41%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	 0	0.00%		0.00%
	 0	0.00%		0.00%
Total	\$ 1,188,128	100.00%		5.41%

(1) If the utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

#### APPROVED RETURN ON EQUITY

Current Commission Return on Equity:

11.16%

Commission order approving Return on Equity:

PSC 14-0626-PAA-WU

#### APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:

Commission order approving AFUDC rate:

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

F-5

UTILITY NAME:

Little Gasparilla Water Utility, Inc.

YEAR OF REPORT December 31, 2023

#### SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	\$  	\$	\$	\$	\$ 285,028 	\$ <u>0</u> <u>1,188,128</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>
Total	\$1,473,156	\$	\$ <u>0</u>	\$	\$285,028	\$1,188,128

(1) Explain below all adjustments made in Columns (e) and (f):

F-6

UTILITY NAME: Little Gasparilla Water Utility, Inc.

#### UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)		WATER (c)	WAS	STEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)		TOTAL (f)
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$	3,015,919	\$	0	\$	. <sup>\$</sup> .	3,015,919
103	Property Held for Future Use							0
104	Utility Plant Purchased or Sold	1 -						0
105	Construction Work in Progress							0
106	Completed Construction Not Classified							0
	Total Utility Plant	\$	3,015,919	\$	0	\$0	\$	3,015,919

#### UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$0 0 0
Total P	lant Acquisition Adjustments	\$0	\$0	\$	\$0
115	Accumulated Amortization	\$	\$	\$	\$0 0 0
Total A	ccumulated Amortization	\$0	\$0	\$0_	\$
Net Ac	quisition Adjustments	\$	\$0	\$	\$

UTILITY NAME: Little Gasparilla Water Utility, Inc.

#### ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION Account 108 Balance first of year	\$ 1,002,688	\$	\$	\$	1,002,688
Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):	\$ 147,107	\$	\$	\$	147,107 0 0 0 0
Salvage Other Credits (Specify):					0 0 0 0
Total Credits Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	\$ 147,107	\$ 0	\$	\$	147,107 0 0
Total Debits	\$ 0	\$ 0	\$ 0	\$	0 0 0
Balance end of year	\$ 1,149,795	\$0	\$0	\$_	1,149,795
ACCUMULATED AMORTIZATION Account 110 Balance first of year Credit during year:	\$ 30,711	\$	\$	\$	30,711
Accruals charged to: Account 110.2 (3) Other Accounts (specify):	\$  751	\$	\$	\$	0 751 0 0
Total credits Debits during year: Book cost of plant retired Other debits (specify):	\$ 751	\$ 0	\$ 0	\$	751 0 0 0
Total Debits	\$ 0	\$ 0	\$ 0	\$	0
Balance end of year	\$ 31,462	\$	\$0	\$	31,462

(1) Account 108 for Class B utilities.

(2) Not applicable for Class B utilities.

(3) Account 110 for Class B utilities.

UTILITY NAME:

Little Gasparilla Water Utility, Inc.

#### REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR		
DESCRIPTION OF CASE (DOCKET NO.) (a)		ACCT. (d)	AMOUNT (e)	
	\$		\$	
Total	\$0		\$0	

#### NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121. Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
Loan Origination Costs GM Warranty	\$30,711	\$ 	\$	\$ <u>30,711</u> <u>5,255</u> <u>0</u> 0
Total Nonutility Property	\$30,711	\$5,255	\$0	\$35,966

#### SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	\$
Total Special Deposits	\$0
OTHER SPECIAL DEPOSITS (Account 133):	\$
Total Other Special Deposits	\$

### INVESTMENTS AND SPECIAL FUNDS

### **ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	\$\$	\$
Total Investment in Associated Companies		\$0
UTILITY INVESTMENTS (Account 124):	\$ 	\$ 
Total Utility Investment		\$0
OTHER INVESTMENTS (Account 125):	\$\$	\$
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities	s: Account 127):	\$ 
Total Special Funds		\$0

#### ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)				TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water Wastewater Other	\$	90,011		
Total Customer Accounts Receivable			\$	90,011
OTHER ACCOUNTS RECEIVABLE ( Account 142):	\$			
Total Other Accounts Receivable			\$	0
NOTES RECEIVABLE (Account 144 ):	\$\$			Ð
Total Notes Receivable			\$	0
Total Accounts and Notes Receivable			\$	90,011
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year Add: Provision for uncollectibles for current year Collection of accounts previously written off	\$ \$			
Utility Accounts Others				
Total Additions         Deduct accounts written off during year:         Utility Accounts         Others	\$ 	0		
Total accounts written off	\$	0	]	
Balance end of year			\$	0
TOTAL ACCOUNTS AND NOTES RECEIVABLE	e - net		\$	90,011

#### ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.				
DESCRIPTION (a)	TOTAL (b)			
	\$\$			
Total	\$0			

### NOTES RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	% % % %	
Total		\$0

#### MISCELLANEOUS CURRENT AND ACCRUED ASSETS **ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$
Total Miscellaneous Current and Accrued Liabilities	\$0

#### UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 181 AND 251

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$ 	\$
Total Unamortized Debt Discount and Expense	\$0	\$0
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ 	\$
Total Unamortized Premium on Debt	\$0	\$0

#### Report the net discount and expense or premium separately for each security issue.

# EXTRAORDINARY PROPERTY LOSSES

ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total Extraordinary Property Losses	\$0

×.

# MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)	\$	\$
Total Deferred Rate Case Expense	\$0	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$ 	\$ 
Total Other Deferred Debits	\$0	\$0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$	\$
Total Regulatory Assets	\$0	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$0	\$

# CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION (a)	RATE (b)	TOTAL (¢)
COMMON STOCK		
Par or stated value per share	100 %	\$ 10
Shares authorized		500
Shares issued and outstanding		100
Total par value of stock issued	%	\$ 1,000
Dividends declared per share for year	%	\$
PREFERRED STOCK		
Par or stated value per share	%	\$ 0
Shares authorized		0
Shares issued and outstanding		
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$

\* Account 204 not applicable for Class B utilities.

# BONDS

#### ACCOUNT 221

PRINCIPAL	INTEREST		
OR AMOUNT PER	ANNUAL FIXED OR	DESCRIPTION OF OBLIGATION	
LE * BALANCE SHEET	RATE VARIABLE *	(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	
(d)	(b) (c)	(a)	
\$	%		
	%%		
	%		
	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
	%		
	%		
	%		
\$ 0		Total	
		Total	

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

#### UTILITY NAME: Little Gasparilla Water Utility, Inc.

#### STATEMENT OF RETAINED EARNINGS

- 1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	1	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$	(1,580,933
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits:	\$	(1,000,000
	Total Credits:	\$	C
	Debits:		
	Total Debits:	\$	C
435	Balance Transferred from Income	\$	(129,986
436	Appropriations of Retained Earnings:	= =	
	Total Appropriations of Retained Earnings	\$	(
437	Dividends Declared: Preferred Stock Dividends Declared		
438	Common Stock Dividends Declared		
	Total Dividends Declared	\$	
215	Year end Balance	\$	(1,710,91
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	= =	
214	Total Appropriated Retained Earnings	\$	
Total Re	tained Earnings	\$	(1,710,91
Notes to	Statement of Retained Earnings:		

#### ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
John R. Boyer	\$56,453
Total	\$56,453

#### OTHER LONG-TERM DEBT ACCOUNT 224

2018년 1월 19일 - 1월 19일 - 1월 19일 - 1월	II	NTEREST	PRINCIPAL	
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)	
N/P Island Dreams North Inc	10.00 %	Fixed	\$ 616,912	
N/P SBA Loan 04-622	2.77 %	Fixed	226,975	
N/P SBA Loan 3050-4	2.98 %	Fixed	89,120	
N/P Sportfish	7.24 %	Fixed	24,263	
N/P Centennial Bank 7012178	5.50 %	Fixed	7,057	
N/P Centennial Bank 1101	4.75 %	6 Fixed	308,859	
N/P Centennial Bank 5845	4.75 %	6 Fixed	103,396	
N/P GM Financial	4.49 %	6 Fixed	65,253	
N/P Huntington Bank	8.99 %	6 Fixed	31,321	
	%	ó		
	9/	ó		
		ó		
	9/	ó		
	9	ó		
	9/	6		
	9	6		
The second se	and the second second second second		¢ 1,472,156	
Total			\$1,473,156	

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

UTILITY NAME: Little Gasparilla Water Utility, Inc.

#### NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	FEREST	PRINCIPAL	
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)	
NOTES PAYABLE ( Account 232):			\$	
Total Account 232			\$0	
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	% % % % %		\$	
Total Account 234			\$0	

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

# ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES

#### ACCOUNT 233 Report each account payable separately.

DESCRIPTION (a)	ТОТ (b	
Island Dreams North, Inc. Paraclete & Partners, LLC	\$\$	18,000 44,000
Total	\$	62,000

YEAR OF REPORT

December 31, 2023

#### ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a) ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	BALANCE BEGINNING OF YEAR (b)		EREST ACCRUED DURING YEAR AMOUNT (d)	INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
	\$ 		\$92,914_ 	\$92,914 	\$
Total Account 237.1	\$		\$92,914	\$92,914	\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$	427	\$	\$	\$
Total Account 237.2	\$		\$0	\$ <u>0</u>	\$
Total Account 237 (1)	\$ <u>      0   </u>		\$92,914	\$92,914	\$
INTEREST EXPENSED: Total accrual Account 237 Less Capitalized Interest Portion of AFUDC:		237	\$ 92,914 	<ol> <li>Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.</li> <li>Must agree to F-3 (c), Current Year Interest Expense</li> </ol>	
Net Interest Expensed to Account No. 427 (2)			\$92,914		

#### UTILITY NAME: Little Gasparilla Water Utility, Inc.

YEAR OF REPORT December 31, 2023

#### MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	
Payroll Taxes Payable Advance Billing for 1st Qtr Base Facility Charges	\$ <u>84</u> 125,593 
Total Miscellaneous Current and Accrued Liabilities	\$125,677

#### ADVANCES FOR CONSTRUCTION

#### ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS ACCT. DEBIT AMOUNT (c) (d)	CREDITS (e)	BALANCE END OF YEAR (f)
Hurricane Insurance Proceeds	\$ 	\$\$	\$ <u>145,416</u>	\$ <u>298,852</u> 0 0 0 0 0 0 0 0 0 0 0
Total	\$444,268	\$	<u> </u>	\$298,852_

\* Report advances separately by reporting group, designating water or wastewater in column (a).

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):	\$ 	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$ 	\$ 
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

#### OTHER DEFERRED CREDITS ACCOUNT 253

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWAT (S-7) (c)	FER	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,055,166	\$	0	\$	\$ 1,055,166
Add credits during year:	\$ 2,516	\$	0	\$	\$ 2,516
Less debit charged during the year	\$ 0	\$	0	\$	\$ 0
Total Contribution In Aid of Construction	\$ 1,057,682	\$	0	\$0	\$ 1,057,682

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

# ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$345,026	\$0	\$	\$345,026
Debits during the year:	\$10,281	\$0	\$	\$10,281
Credits during the year	\$0	\$0	\$	\$0
Total Accumulated Amortization of Contributions In Aid of Construction	\$355,307	\$0	\$0	\$355,307

# **RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$(129,986)
Reconciling items for the year: Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income: 2022 inpact fees paid to Charlotte County in 2023		(4,814)
Federal tax net income		\$(134,800)
Computation of tax :		5

# WATER OPERATION SECTION

# WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those system and its certificate number. Those system are tariff should be assigned a group number. Each individual system a should be assigned its own group number. The water financial schedules (W-2 through W-10) should be filed for the group in The water engineering schedules (W-11 through W-14) must be filed for each system All of the following water pages (W-2 through W-14) should be completed for each by group number.	which has not been consolid total. em in the group.	
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Little Gasparilla Water Utility, Inc.	WU961	<u></u>
		2007 - C. C. Parlanci, M. P. Parlanci, 19

Little Gasparilla Water Utility, Inc.

SYSTEM NAME / COUNTY :

#### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$	3,015,919
	Less:			
108	Nonused and Useful Plant (1)			
110	Accumulated Depreciation	W-6(b)	_	1,149,795
271	Accumulated Amortization	F-8	-	31,462
252	Contributions in Aid of Construction Advances for Construction	W-7 F-20	_	1,057,682
	Subtotal Add:		\$	776,980
272	Add: Accumulated Amortization of			
212	Contributions in Aid of Construction	W-8(a)	\$	355,307
12 The Addition of the Second	Subtotal		\$	1,132,287
	Plus or Minus:	1		
114	Acquisition Adjustments (2)	F-7	- i - i - i - i - i - i - i - i - i - i	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			55,841
	Other (Specify):		_	
	WATER RATE BASE		\$	1,188,128
WA	ATER OPERATING INCOME	W-3	\$	(31,100
	ACHIEVED RATE OF RETURN (Water Operating Income / Water )	Rate Base)		-2.629

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
  - In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

Little Gasparilla Water Utility, Inc.

l

SYSTEM NAME / COUNTY :

# WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	C	URRENT YEAR (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$	599,99
469	Less: Guaranteed Revenue and AFPI	W-9	_	
	Net Operating Revenues		\$	599,99
401	Operating Expenses	W-10(a)	\$	446,73
403	Depreciation Expense	W-6(a)		147,10
	Less: Amortization of CIAC	W-8(a)		10,28
	Net Depreciation Expense		\$	136,82
406	Amortization of Utility Plant Acquisition Adjustment	F-7	φ	150,82
407	Amortization Expense (Other than CIAC)	F-8		75
408.10 408.11 408.12 408.13	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses			26,90 1,17 16,65 2,06
408	Total Taxes Other Than Income		\$	46,79
409.1	Income Taxes			
410.10	Deferred Federal Income Taxes			
410.11	Deferred State Income Taxes		_	
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		\$	631,09
e Metrone - Lina Make	Utility Operating Income	ter vers wie lettere in state. Die winder bei	\$	(31,10
8 80	Add Back:	(2011) (2011) (2011) (2011)		
469	Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others		_	
414	Gains (losses) From Disposition of Utility Property		_	
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	(31,10

#### SYSTEM NAME / COUNTY :

#### WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS		1	CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	\$	\$	S	\$ 0
302	Franchises				0
303	Land and Land Rights	106,654			106,654
304	Structures and Improvements	718,631			718,631
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	167,580			167,580
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment	30,171			30,171
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	1,654,390			1,654,390
333	Services				0
334	Meters and Meter Installations	75,939			75,939
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	37,856			37,856
340	Office Furniture and Equipment	2,953	2,108		5,061
341	Transportation Equipment	167,433	40,383		207,816
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment	3,477			3,477
344	Laboratory Equipment	8,344			8,344
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
	TOTAL WATER PLANT	\$2,973,428_	\$42,491	\$ <u>0</u>	\$3,015,919

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a) GROUP \_\_\_\_\_

#### YEAR OF REPORT December 31, 2023

UTILITY NAME: Little Gasparilla Water Utility, Inc.

SYSTEM NAME / COUNTY :

#### WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$0	\$	\$	\$	S	\$
302	Franchises	0					
303	Land and Land Rights	106,654					106,654
304	Structures and Improvements	718,631					718,631
305	Collecting and Impounding Reservoirs	0		1			
306	Lake, River and Other Intakes	0					
307	Wells and Springs	167,580		167,580			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	0					
310	Power Generation Equipment	0			•		
311	Pumping Equipment	30,171		30,171			
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	1,654,390				1,654,390	
333	Services	0					
334	Meters and Meter Installations	75,939				75,939	
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	37,856				37,856	
340	Office Furniture and Equipment	5,061					5,06
341	Transportation Equipment	207,816					207,81
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	3,477					3,47
344	Laboratory Equipment	8,344					8,34
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
	TOTAL WATER PLANT	\$3,015,919	\$ <u>0</u>	\$ <u>197,751</u>	\$ <u>        0</u>	\$1,768,185	\$1,049,983

W-4(b) GROUP

Little Gasparilla Water Utility, Inc.

SYSTEM NAME / COUNTY :

#### BASIS FOR WATER DEPRECIATION CHARGES

ACCT.		AVERAGE SERVICE LIFE IN	AVERAGE NET SALVAGE IN	DEPRECIATION RATE APPLIED IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	20		5.00%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains			
333	Services			M.
334	Meters and Meter Installations	20		5.00%
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment	15		6.67%
340	Office Furniture and Equipment			
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	2	x	
346	Communication Equipment	2		
347	Miscellaneous Equipment			
348	Other Tangible Plant			

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

Little Gasparilla Water Utility, Inc.

SYSTEM NAME / COUNTY :

#### ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304	Structures and Improvements	\$ 340,711	\$ 13,850	s	\$ 13,850
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	167,580			0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment	30,171			0
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	338,725	62,236		62,236
333	Services				0
334	Meters and Meter Installations	33,747	4,547		4,547
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	18,250			0
340	Office Furniture and Equipment	2,953	1,770		1,770
341	Transportation Equipment	58,730	64,704		64,704
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment	3,477			0
345	Power Operated Equipment	8,344			0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL W	ATER ACCUMULATED DEPRECIATION	\$1,002,688	147,107	0_	147,107

\* Specify nature of transaction

Use () to denote reversal entries.

W-6(a) GROUP

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

# ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	S	S	S	\$ 0	\$ 354,561
305	Collecting and Impounding Reservoirs		·	·	0	0
306	Lake, River and Other Intakes		31 <del></del>		0	0
307	Wells and Springs				0	167,580
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	0
310	Power Generation Equipment				0	0
311	Pumping Equipment				0	30,171
320	Water Treatment Equipment				0	0
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains		-		0	400,961
333	Services				0	0
334	Meters and Meter Installations				0	38,294
335	Hydrants				0	0
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	18,250
340	Office Furniture and Equipment				0	4,723
341	Transportation Equipment				. 0	123,434
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	3,477
345	Power Operated Equipment				0	8,344
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	
TOTAL WA	TER ACCUMULATED DEPRECIATION	\$ <u>     0  </u>	\$0	\$ <u>     0  </u>	\$0	\$ <u>1,149,795</u>

W-6(b) GROUP \_\_\_\_\_

Little Gasparilla Water Utility, Inc.

SYSTEM NAME / COUNTY :

#### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$1,055,166
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	W-8(a) W-8(b)	\$ <u>2,516</u> 0
Total Credits		\$2,516
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$1,057,682

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

W-7 GROUP \_\_\_\_\_

Little Gasparilla Water Utility, Inc.

SYSTEM NAME / COUNTY :

# WATER CIAC SCHEDULE "A"

#### ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Connection Fees Collected Connection Fees Paid to Charlotte County Utilities		\$ <u>4,923</u> (2,407	
Total Credits			\$2,516

#### ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 345,026
Debits during the year: Accruals charged to Account 272 Other debits (specify) :	\$ 10,281
Total debits	\$ 10,281
Credits during the year (specify) :	\$ 
Total credits	\$ 0
Balance end of year	\$ 355,307

W-8(a) GROUP \_\_\_\_

Little Gasparilla Water Utility, Inc.

SYSTEM NAME / COUNTY :

#### WATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
	·	\$
		·
	· · · · · · · · · · · · · · · · · · ·	
Total Credits		\$

W-8(b) GROUP \_\_\_\_\_

Little Gasparilla Water Utility, Inc.

SYSTEM NAME / COUNTY :

#### WATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b) Water Sales:	(c)	(d)	(e)
460	Unmetered Water Revenue			\$
400	Metered Water Revenue:			2
461.1	Sales to Residential Customers	526	607	500.000
461.2	Sales to Commercial Customers	526	527	590,377
461.2	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	526	527	\$590,377
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			3,912
	Total Fire Protection Revenue	0_	0	\$3,912
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	526	527	\$594,289
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allow	ance for Funds Prudently Inv	vested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues	5,710		
	Total Other Water Revenues			\$5,710
	Total Water Operating Revenues		ana ana aona aona ao amin' ao	\$599,999

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

#### SYSTEM NAME / COUNTY :

# WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (¢)
601	Salaries and Wages - Employees	\$ 60,933	\$	\$
603	Salaries and Wages - Officers,		Ψ	Ψ
000	Directors and Majority Stockholders	156,076		
604	Employee Pensions and Benefits	12,308		
610	Purchased Water	89,048	89,048	
615	Purchased Power	0		
616	Fuel for Power Production	0		
618	Chemicals	0		
620	Materials and Supplies	11,262		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	19,392		A
633	Contractual Services - Legal	0		
634	Contractual Services - Mgt. Fees	18,000		
635	Contractual Services - Testing	4,524		
636	Contractual Services - Other	4,550		-
641	Rental of Building/Real Property	5,500		
642	Rental of Equipment	0		
650	Transportation Expenses	20,985		
656	Insurance - Vehicle	4,368		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0	and a state of the second s	
659	Insurance - Other	9,017		
660	Advertising Expense	0		
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	0		
667	Regulatory Commission ExpOther	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	13,736		
675	Miscellaneous Expenses	17,031		
Total Water	Utility Expenses	\$446,730	\$89,048	\$

YEAR OF REPORT December 31, 2023

Little Gasparilla Water Utility, Inc.

UTILITY NAME:

#### SYSTEM NAME / COUNTY :

# WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$	\$	\$60,933	\$      	\$	\$ <u>156,076</u> <u>12,308</u> <u>2,159</u> <u>2,159</u> <u>19,392</u> <u>18,000</u> <u>4,550</u> <u>5,500</u>
		9,735			<u>11,250</u> 4,368
				13,736	9,017
\$0	\$0	\$71,282	\$13,013_	\$13,736_	\$259,651

Little Gasparilla Water Utility, Inc.

SYSTEM NAME / COUNTY :

# PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January	764		159	605	
February	914		136	778	
March	1,075		168	907	2,145
April	1,337		175	1,162	
May	1,163		124	1,039	
June	1,051		186	865	3,128
July	1,286		115	1,171	
August	1,261		129	1,132	
September	940		103	837	2,875
October	911	ter la classificação de societa	177	734	
November	1,032		146	886	
December	1,007		132	875	2,249
Total for Year	12,741	0	1,750	10,991	10,397
f water is pure Vendor Point of de	chased for resale, indic Charlotte County U				
1 one of de		merconnect			
If water is sold	to other water utilities	for redistribution, list	names of such utilities be	low:	

# SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE

W-11 GROUP\_\_\_\_\_ SYSTEM\_\_\_\_\_

UTILITY NA	١M	Е:
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Little Gasparilla Water Utility, Inc.

SYSTEM NAME / COUNTY :

#### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):		
	LIME TREATMENT	
Unit rating (i.e., GPM, pounds		
per gallon):	Manufacturer:	
FILTRATION		
Type and size of area:		
Pressure (in square feet):	Manufacturer:	
Gravity (in GPM/square feet):	Manufacturer:	

W-12 GROUP \_\_\_\_\_ SYSTEM \_\_\_\_\_

SYSTEM NAME / COUNTY :

#### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	527	527
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

# CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use: ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day )

ERC Calculation:

W-13 GROUP \_\_\_\_\_ SYSTEM \_\_\_\_\_

Little Gasparilla Water Utility, Inc.

SYSTEM NAME / COUNTY :

# OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page s	should be supplied where necessary.
1. Present ERCs * the system can efficiently serve.	750
2. Maximum number of ERCs * which can be served.	750
3. Present system connection capacity (in ERCs *) using existing lines.	750
4. Future connection capacity (in ERCs *) upon service area buildout.	750
5. Estimated annual increase in ERCs *.	6
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	NO
7. Attach a description of the fire fighting facilities.	
8. Describe any plans and estimated completion dates for any enlargements or in	nprovements of this system:
<ul><li>9. When did the company last file a capacity analysis report with the DEP?</li><li>10. If the present system <b>does not</b> meet the requirements of DEP rules:</li></ul>	N/A
a. Attach a description of the plant upgrade necessary to meet the DE	P rules.
b. Have these plans been approved by DEP?	
c. When will construction begin?	
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	
11. Department of Environmental Protection ID #	6080175
12. Water Management District Consumptive Use Permit #	Not Required
a. Is the system in compliance with the requirements of the CUP?	N/A
b. If not, what are the utility's plans to gain compliance?	

\* An ERC is determined based on the calculation on the bottom of Page W-13.

W-14 GROUP \_\_\_\_\_ SYSTEM \_\_\_\_\_

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# Reconciliation of Revenue to Regulatory Assessment Fee Revenue Water Operations Class A & B

# Company: Little Gasparilla Water Utility, Inc.

For the Year Ended December 31, 2023

(a)	(b) Gross Water Revenues Per Sch. W-9	(c) Gross Water Revenues Per RAF Return	(d) Difference (b) - (c)
Accounts			
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales (461.1 - 461.5)	590,377	590,377	
Total Fire Protection Revenue (462.1 - 462.2)	3,912	-	3,912
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)			
Total Other Water Revenues (469 - 474)	5,710		5,710
Total Water Operating Revenue	\$ 599,999	\$ 590,377	\$ 9,622
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	
Net Water Operating Revenues	\$ 599,999	\$ 590,377	\$ 9,622

Explanations:

Per verbal instructions, Fire Protection and Late Fees are not included on RAF Return

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).