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September 15, 2025

VIA Electronic Filing to the Office of Commission Clerk

Florida Public Service Commission
Office of Commission Clerk
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
Attn: Ms. Elisabeth Draper

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

Dear Ms. Draper:

On behalf of CSWR-Florida Utility Operating Company, LLC ("CSWR-Florida"), the following are the company's responses to the Commission's August 15, 2025 deficiency letter:

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

General Response: Please find updated Volume I MFRs at Attachment 1 and updated Volume II MFRs, Billing Analysis Schedules at Attachment 2.

a. For Rolling Oaks Utilities (wastewater), the rates shown on Schedule E-1 pg. 2, the utility's proposed rates for consolidated and individual systems appear to be based on the American Water Works Association (AWWA) meter factors; however, some of the rates appear to be rounding up or down by a few cents. Please round the BFC for the 5/8" X 3/4" meter size to the nearest hundredths place and apply the AWWA meter factors for all other meter sizes to determine the appropriate BFC.

Response: Please see updated Schedule E-1 pg. 2 for Rolling Oaks.

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b. Schedule E-1 requires that residential wastewater caps be stated. For Tymber Creek, please provide the current residential gallonage cap on Schedule E-1.

Response: Please see the Company's supplemental filing on 7/28/25, which includes the residential wastewater cap on Schedule E-1 for Tymber Creek.

c. For Aquarina, the proposed residential water gallonage revenue shown on Schedule E-2 is calculated incorrectly. Please correct the proposed revenue calculation on Schedule E-2.

Response: Please see updated Schedule E-2 for Aquarina.

d. The utility provided separate billing analysis (Schedule E-14) by meter size for the residential class of service for water and wastewater. However, some of the bills and gallons presented on the billing analysis do not match bills and gallons presented on Schedule E-2. Please make sure that the bills by meter size and the gallons on Schedule E-14 match Schedule E-2.

Response: Please see the updated models in which E-2 and E-14 have been linked appropriately.

e. On Schedule E-14, the utility provided bills and gallons for a 5/8 inch meter size and a 5/8 inch x 3/4 inch meter size. However, there is no 5/8 inch meter size indicated in the utility's current tariff.

Response: Please see the updated models with revised meter sizes which reflect the current tariff.

f. The utility did not provide Schedule E-14 for TKCB. Please provide Schedule E-14 for residential wastewater and the billing determinants for the general service class.

Response: Please see the updated Schedule E-14 in the TKCB model.

g. For Sebring, Tymber Creek, and Tradewinds wastewater systems please make sure the capped gallons shown on Schedule E-2 match the appropriate capped gallons on Schedule E-14.

Response: The Sebring, Tymber Creek, and Tradewinds models now match the appropriate capped gallons on Schedule E-14.

h. When a water system has an inclining block rate structure, the gallons (consolidated factor gallons) at each tier's threshold is used in calculating revenues on Schedule E-2. For all applicable water systems that contain an inclining block rate structure, please use the appropriate gallons from the respective billing analysis (Schedule E-14) for calculation revenues on Schedule E-2.

Response: Please see the updated models in which E-2 and E-14 have been linked appropriately.

i. The late payment charge shown on Schedule E-4 for the Tradewinds water and wastewater system does not match the current tariff. Please provide a revised Schedule E-4 for water and wastewater indicating the appropriate late payment charge.

Response: Please see updated Schedule E-4 for Tradewinds.

2. Rule 25-30.437(3), F.A.C., requires a utility to file additional engineering information. For the following subsections of the Rule, the deficiencies for the identified systems apply.

a. Subsection (3)(b) requires a list of chemicals used for water and wastewater treatment, by type, showing the dollar amount and quantity purchased, the unit prices paid and the dosage rates utilized. For the following systems, please provide the unit price of the chemicals used:

Response: Please see the list at Attachment 3.

i. Aquarina.

Response: Please see documents at Attachment 4.

ii. Neighborhood.

Response: Please see documents at Attachment 5.

iii. Sebring Ridge.

Response: Please see documents at Attachment 6.

iv. TKCB (Sun Lake Estates).

Response: Please see documents at Attachment 7.

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b. Subsection (3)(d) requires all water and wastewater plant operating reports for the test year and the year preceding the test year. Below are the missing reports by system. Please provide the missing reports.

i. Sunshine/Sandy Acres - July and September 2024.

Response: Please see documents at Attachment 8.

ii. CFAT - January 2025.

Response: Please see document at Attachment 9.

Thank you for the opportunity to provide additional information in support of the application. Please feel free to contact our office at your convenience with any additional questions or concerns.

Sincerely,

/s/ Thomas A. Crabb

Thomas A. Crabb
Attorney for CSWR-Florida

cc: Aaron Silas (via email w/encls.)
Walt Trierweiler, Esq. (via email w/encls.)
Austin Watrous, Esq. (via email w/encls.)
Bart Fletcher, Esq. (via email w/encls.)
Charles Rehwinkel, Esq. (via email w/encls.)
Daniel Dose, Esq. (via email w/encls.)
Jennifer Crawford (via email w/encls.)
Jennifer Augspurger (via email w/encls.)

ATTACHMENT 1

Response to Deficiency Items 1.a. through 1.i.

Financial, Rate and Engineering Minimum Filing Requirements – Individual Systems and Consolidated – All Schedules (Volume I of MFRs, updated)

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC - Aquarina Utilities
Docket No. 20250052-WS

VOLUME I (September 15, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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A-2	3	Schedule of Rate Base - Wastewater
A-3	4	Adjustments to Rate Base
A-4	5	Annual Plant Additions and Balances
A-5	6	Water Plant in Service By Primary Account - Potable
A-5	9	Water Plant in Service By Primary Account - Non-Potable
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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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Schedule of Water Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-1 (Potable)
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,832,238	-	1,832,238	A-5
2	Utility Land & Land Rights	83,093	-	83,093	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(1,310,526)	-	(1,310,526)	A-9
6	Less: CIAC	(421,159)	-	(421,159)	A-12
7	Accumulated Amortization of CIAC	280,041	-	280,041	A-14
8	Acquisition Adjustments	1,145,736	-	1,145,736	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	1,609,423	-	1,609,423	

Schedule of Water Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-1 (Non-Potable)
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,168,579	-	1,168,579	A-5
2	Utility Land & Land Rights	27,487	-	27,487	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(876,958)	-	(876,958)	A-9
6	Less: CIAC	-	-	-	A-12
7	Accumulated Amortization of CIAC	-	-	-	A-14
8	Acquisition Adjustments	863,567	-	863,567	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	1,182,675	-	1,182,675	

Schedule of Wastewater Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-2
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,227,079	-	1,227,079	A-6
2	Utility Land & Land Rights	67,076	-	67,076	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(742,009)	-	(742,009)	A-10
6	Less: CIAC	(612,495)	-	(612,495)	A-12
7	Accumulated Amortization of CIAC	524,294	-	524,294	A-14
8	Acquisition Adjustments	306,986	-	306,986	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	770,931	-	770,931	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052 **Schedule: A-3**
Test Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historical [X] Projected [ ]

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

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water-P	Water-NP	Wastewater
1	5/16/2022 Balance	1,636,227	1,105,477	1,674,605
2	2022 Additions	-	-	-
3	2022 Retirements	(42,254)	(653)	(783,780)
4	2022 Adjustments			
5	01/31/2023 Balance	1,593,973	1,104,824	890,825
6	2023 Additions	94,843	15,782	98,684
7	2023 Retirements			
8	2023 Adjustments			
9	1/31/2024 Balance	1,688,816	1,120,606	989,509
10	2024 Additions	454,080	150,626	625,641
11	2024 Retirements			
12	2024 Adjustments			
13	01/31/2025 Balance	2,142,897	1,271,232	1,615,150
14	19__ Additions			
15	19__ Retirements			
16	19__ Adjustments			
17	__/__/__ Balance			
18	19__ Additions			
19	19__ Retirements			
20	19__ Adjustments			
21	01/31/2025 Balance	2,142,897	1,271,232	1,615,150

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5 (Potable)
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	83,093		
7	304.2 Structures & Improvements	71,503		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	140,135		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	21,669		
13	310.2 Power Generation Equipment	8,261		
14	311.2 Pumping Equipment	72,580		
15	339.2 Other Plant & Misc. Equipment	-		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	357,947		
20	339.3 Other Plant & Misc. Equipment	-		
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	642,152		
25	331.4 Transm. & Distribution Mains	234,300		
26	333.4 Services	73,127		
27	334.4 Meters & Meter Installations	161,892		
28	335.4 Hydrants	4,408		
29	339.4 Other Plant & Misc. Equipment	1,530		
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	-		
34	341.5 Transportation Equipment	-		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	900		
37	344.5 Laboratory Equipment	2,000		
38	345.5 Power Operated Equipment	-		
39	346.5 Communication Equipment	39,833		
40	347.5 Miscellaneous Equipment	-		
41	348.5 Other Tangible Plant	-		
42	TOTAL	$ 1,915,331	$ -	$ -

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5 (Potable)
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	83,093	83,093	83,093	83,093	83,093	83,093	83,093
7	304.2 Structures & Improvements	31,638	31,638	31,638	42,873	42,873	42,873	42,873
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	116,507	116,507	116,507	116,507	116,507	116,507	116,507
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,057	2,057	2,057	21,773	21,773	21,773	21,773
13	310.2 Power Generation Equipment	2,895	2,895	2,895	4,526	4,526	4,526	4,526
14	311.2 Pumping Equipment	61,920	61,920	61,920	73,405	73,405	73,405	73,405
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	357,287	357,287	357,287	357,287	357,287	357,287	357,287
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	625,448	625,448	625,448	625,448	625,448	625,448	625,448
25	331.4 Transm. & Distribution Mains	163,984	163,984	163,984	163,984	163,984	163,984	163,984
26	333.4 Services	65,428	65,428	65,428	75,437	75,437	75,437	75,437
27	334.4 Meters & Meter Installations	143,061	143,061	143,061	144,039	144,039	144,039	144,039
28	335.4 Hydrants	4,408	4,408	4,408	4,408	4,408	4,408	4,408
29	339.4 Other Plant & Misc. Equipment	1,530	1,530	1,530	1,530	1,530	1,530	1,530
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	900	900	900	900	900	900	900
37	344.5 Laboratory Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	26,660	26,660	26,660	26,660	26,660	26,660	26,660
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,688,816	$ 1,688,816	$ 1,688,816	$ 1,743,869	$ 1,743,869	$ 1,743,869	$ 1,743,869

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5 (Potable)
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) Month # 12	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	83,093	83,093	83,093	83,093	83,093	83,093	83,093
7	304.2 Structures & Improvements	110,523	110,523	110,523	110,523	110,523	110,523	71,503
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	167,700	167,700	167,700	167,700	167,700	167,700	140,135
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	31,406	31,406	31,406	31,406	31,406	31,406	21,669
13	310.2 Power Generation Equipment	13,435	13,435	13,435	13,435	13,435	13,435	8,261
14	311.2 Pumping Equipment	77,361	77,361	77,361	77,361	77,361	77,361	72,580
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	358,717	358,717	358,717	358,717	358,717	358,717	357,947
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	661,640	661,640	661,640	661,640	661,640	661,640	642,152
25	331.4 Transm. & Distribution Mains	316,334	316,334	316,334	316,334	316,334	316,334	234,300
26	333.4 Services	75,437	75,437	75,437	75,437	75,437	75,437	73,127
27	334.4 Meters & Meter Installations	183,210	183,210	183,210	183,210	183,210	183,210	161,892
28	335.4 Hydrants	4,408	4,408	4,408	4,408	4,408	4,408	4,408
29	339.4 Other Plant & Misc. Equipment	1,530	1,530	1,530	1,530	1,530	1,530	1,530
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	900	900	900	900	900	900	900
37	344.5 Laboratory Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	55,201	55,201	55,201	55,201	55,201	55,201	39,833
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 2,142,897	2,142,897	2,142,897	2,142,897	2,142,897	2,142,897	$ 1,915,331

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5 (Non-Potable)
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	27,487		
7	304.2 Structures & Improvements	27,338		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	115,430		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	24,251		
13	310.2 Power Generation Equipment	8,261		
14	311.2 Pumping Equipment	115,351		
15	339.2 Other Plant & Misc. Equipment	-		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	47,193		
20	339.3 Other Plant & Misc. Equipment	-		
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	520,638		
25	331.4 Transm. & Distribution Mains	173,048		
26	333.4 Services	-		
27	334.4 Meters & Meter Installations	107,789		
28	335.4 Hydrants	16,577		
29	339.4 Other Plant & Misc. Equipment	631		
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	-		
34	341.5 Transportation Equipment	-		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	-		
37	344.5 Laboratory Equipment	-		
38	345.5 Power Operated Equipment	-		
39	346.5 Communication Equipment	12,072		
40	347.5 Miscellaneous Equipment	-		
41	348.5 Other Tangible Plant	-		
42	TOTAL	$ 1,196,067	$ -	$ -

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5 (Non-Potable)
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	27,487	27,487	27,487	27,487	27,487	27,487	27,487
7	304.2 Structures & Improvements	1,661	1,661	1,661	4,326	4,326	4,326	4,326
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	115,430	115,430	115,430	115,430	115,430	115,430	115,430
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	23,143	23,143	23,143	23,143	23,143	23,143	23,143
13	310.2 Power Generation Equipment	2,895	2,895	2,895	4,526	4,526	4,526	4,526
14	311.2 Pumping Equipment	115,351	115,351	115,351	115,351	115,351	115,351	115,351
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	41,860	41,860	41,860	44,623	44,623	44,623	44,623
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	512,792	512,792	512,792	512,792	512,792	512,792	512,792
25	331.4 Transm. & Distribution Mains	163,624	163,624	163,624	175,875	175,875	175,875	175,875
26	333.4 Services	-	-	-	-	-	-	-
27	334.4 Meters & Meter Installations	105,681	105,681	105,681	105,681	105,681	105,681	105,681
28	335.4 Hydrants	10,050	10,050	10,050	10,050	10,050	10,050	10,050
29	339.4 Other Plant & Misc. Equipment	631	631	631	631	631	631	631
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,120,606	$ 1,120,606	$ 1,120,606	$ 1,139,915	$ 1,139,915	$ 1,139,915	$ 1,139,915

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5 (Non-Potable)
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) Month # 12	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	27,487	27,487	27,487	27,487	27,487	27,487	27,487
7	304.2 Structures & Improvements	55,519	55,519	55,519	55,519	55,519	55,519	27,338
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	115,430	115,430	115,430	115,430	115,430	115,430	115,430
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	25,543	25,543	25,543	25,543	25,543	25,543	24,251
13	310.2 Power Generation Equipment	13,435	13,435	13,435	13,435	13,435	13,435	8,261
14	311.2 Pumping Equipment	115,351	115,351	115,351	115,351	115,351	115,351	115,351
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	51,572	51,572	51,572	51,572	51,572	51,572	47,193
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	529,792	529,792	529,792	529,792	529,792	529,792	520,638
25	331.4 Transm. & Distribution Mains	175,875	175,875	175,875	175,875	175,875	175,875	173,048
26	333.4 Services	-	-	-	-	-	-	-
27	334.4 Meters & Meter Installations	110,248	110,248	110,248	110,248	110,248	110,248	107,789
28	335.4 Hydrants	24,191	24,191	24,191	24,191	24,191	24,191	16,577
29	339.4 Other Plant & Misc. Equipment	631	631	631	631	631	631	631
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	26,157	26,157	26,157	26,157	26,157	26,157	12,072
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,271,232	1,271,232	1,271,232	1,271,232	1,271,232	1,271,232	$ 1,196,067

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	1,050		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	67,076		
7	354.2 Structures & Improvements	113,803		
8	360.2 Collection Wastewaters - Force	259,335		
9	361.2 Collection Wastewaters - Gravity	387,420		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	172,364		
12	364.2 Flow Measuring Devices	-		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	-		
19	371.3 Pumping Equipment	51,367		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	63,073		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	144,908		
27	389.4 Other Plant & Misc. Equipment	5,965		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	503		
35	394.5 Laboratory Equipment	2,112		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	25,179		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 1,294,156	$ -	$ -

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	1,050	1,050	1,050	1,050	1,050	1,050	1,050
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	67,076	67,076	67,076	67,076	67,076	67,076	67,076
7	354.2 Structures & Improvements	43,298	43,298	43,298	50,507	50,507	50,507	50,507
8	360.2 Collection Wastewaters - Force	169,985	169,985	169,985	169,985	169,985	169,985	169,985
9	361.2 Collection Wastewaters - Gravity	334,954	334,954	334,954	346,107	346,107	346,107	346,107
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	170,960	170,960	170,960	172,785	172,785	172,785	172,785
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	34,036	34,036	34,036	50,078	50,078	50,078	50,078
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	7,530	7,530	7,530	22,941	22,941	22,941	22,941
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	144,908	144,908	144,908	144,908	144,908	144,908	144,908
27	389.4 Other Plant & Misc. Equipment	3,333	3,333	3,333	3,333	3,333	3,333	3,333
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	565	565	565	565	565	565	565
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	11,814	11,814	11,814	11,814	11,814	11,814	11,814
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 989,509	$ 989,509	$ 989,509	$ 1,041,149	$ 1,041,149	$ 1,041,149	$ 1,041,149

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) Month # 12	(15) Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	1,050	1,050	1,050	1,050	1,050	1,050	1,050
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	67,076	67,076	67,076	67,076	67,076	67,076	67,076
7	354.2 Structures & Improvements	191,254	191,254	191,254	191,254	191,254	191,254	113,803
8	360.2 Collection Wastewaters - Force	363,577	363,577	363,577	363,577	363,577	363,577	259,335
9	361.2 Collection Wastewaters - Gravity	441,195	441,195	441,195	441,195	441,195	441,195	387,420
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	172,785	172,785	172,785	172,785	172,785	172,785	172,364
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	60,891	60,891	60,891	60,891	60,891	60,891	51,367
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	117,599	117,599	117,599	117,599	117,599	117,599	63,073
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	144,908	144,908	144,908	144,908	144,908	144,908	144,908
27	389.4 Other Plant & Misc. Equipment	9,036	9,036	9,036	9,036	9,036	9,036	5,965
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	1,090	1,090	1,090	1,090	1,090	1,090	503
35	394.5 Laboratory Equipment	3,918	3,918	3,918	3,918	3,918	3,918	2,112
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	40,773	40,773	40,773	40,773	40,773	40,773	25,179
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 1,615,150	1,615,150	1,615,150	1,615,150	1,615,150	1,615,150	$ 1,294,156

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water-P	Water-NP	Wastewater
1	05/16/2022 Balance	1,272,308	840,915	1,476,196
2	2022 Additions	24,459	11,678	11,492
3	2022 Retirements	(42,227)	(608)	(767,378)
4	2022 Adjustments			
5	01/31/2023 Balance	1,254,540	851,985	720,310
6	2023 Additions	35,340	15,946	11,533
7	2023 Retirements			
8	2023 Adjustments			
9	1/31/2024 Balance	1,289,880	867,931	731,843
10	2024 Additions	44,762	19,521	25,811
11	2024 Retirements			
12	2024 Adjustments			
13	01/31/2025 Balance	1,334,642	887,452	757,653
14	19__ Additions			
15	19__ Retirements			
16	19__ Adjustments			
17	__/__/____ Balance			
18	19__ Additions			
19	19__ Retirements			
20	19__ Adjustments			
21	01/31/2025 Balance	1,334,642	887,452	757,653

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9 (Potable)
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT			-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	9,540		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	116,507		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	788		-
13	310.2 Power Generation Equipment	241		-
14	311.2 Pumping Equipment	29,166		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT			-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	347,331		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT			-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	625,580		-
25	331.4 Transm. & Distribution Mains	82,541		-
26	333.4 Services	29,342		-
27	334.4 Meters & Meter Installations	60,101		-
28	335.4 Hydrants	-		-
29	339.4 Other Plant & Misc. Equipment	3,739		-
30	GENERAL PLANT			-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	561		-
37	344.5 Laboratory Equipment	1,375		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	3,717		-
40	347.5 Miscellaneous Equipment	-		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 1,310,526	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9 (Potable)
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	8,420	8,502	8,585	8,697	8,808	8,920	9,032
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	116,507	116,507	116,507	116,507	116,507	116,507	116,507
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	523	528	533	584	636	688	740
13	310.2 Power Generation Equipment	109	121	133	145	157	169	181
14	311.2 Pumping Equipment	27,388	27,646	27,904	28,210	28,516	28,822	29,128
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	339,194	340,548	341,903	343,258	344,612	345,967	347,322
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	625,448	625,448	625,448	625,448	625,448	625,448	625,448
25	331.4 Transm. & Distribution Mains	80,152	80,471	80,789	81,108	81,426	81,744	82,063
26	333.4 Services	28,436	28,572	28,708	28,865	29,023	29,180	29,337
27	334.4 Meters & Meter Installations	56,243	56,839	57,435	58,036	58,636	59,236	59,836
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	3,620	3,640	3,660	3,679	3,699	3,719	3,739
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	533	538	542	547	552	557	561
37	344.5 Laboratory Equipment	1,308	1,319	1,330	1,342	1,353	1,364	1,375
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	1,999	2,222	2,444	2,666	2,888	3,110	3,332
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,289,880	$ 1,292,901	$ 1,295,922	$ 1,299,092	$ 1,302,261	$ 1,305,431	$ 1,308,601

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9 (Potable)
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	9,454	9,876	10,297	10,719	11,141	11,563	9,540
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	116,507	116,507	116,507	116,507	116,507	116,507	116,507
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	815	890	965	1,040	1,114	1,189	788
13	310.2 Power Generation Equipment	230	279	329	378	427	476	241
14	311.2 Pumping Equipment	29,450	29,773	30,095	30,417	30,740	31,062	29,166
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	348,682	350,042	351,402	352,762	354,122	355,483	347,331
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	625,529	625,611	625,692	625,774	625,855	625,937	625,580
25	331.4 Transm. & Distribution Mains	82,677	83,291	83,906	84,520	85,134	85,748	82,541
26	333.4 Services	29,494	29,651	29,808	29,966	30,123	30,280	29,342
27	334.4 Meters & Meter Installations	60,599	61,363	62,126	62,890	63,653	64,416	60,101
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	3,759	3,778	3,798	3,818	3,838	3,858	3,739
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	566	571	575	580	585	589	561
37	344.5 Laboratory Equipment	1,386	1,397	1,408	1,419	1,431	1,442	1,375
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	3,793	4,253	4,713	5,173	5,633	6,093	3,717
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,312,941	$ 1,317,281	$ 1,321,621	$ 1,325,962	$ 1,330,302	$ 1,334,642	$ 1,310,526

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9 (Non-Potable)
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT			-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	505		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	115,430		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	19,748		-
13	310.2 Power Generation Equipment	241		-
14	311.2 Pumping Equipment	47,396		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT			-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	39,843		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT			-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	512,854		-
25	331.4 Transm. & Distribution Mains	103,448		-
26	333.4 Services	-		-
27	334.4 Meters & Meter Installations	30,147		-
28	335.4 Hydrants	6,650		-
29	339.4 Other Plant & Misc. Equipment	346		-
30	GENERAL PLANT			-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	-		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	352		-
40	347.5 Miscellaneous Equipment	-		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 876,958	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9 (Non-Potable)
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	234	238	242	253	265	276	287
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	115,430	115,430	115,430	115,430	115,430	115,430	115,430
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	19,408	19,463	19,518	19,573	19,628	19,683	19,738
13	310.2 Power Generation Equipment	109	121	133	145	157	169	181
14	311.2 Pumping Equipment	44,471	44,951	45,432	45,913	46,393	46,874	47,355
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	39,744	39,752	39,760	39,779	39,798	39,817	39,836
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	512,792	512,792	512,792	512,792	512,792	512,792	512,792
25	331.4 Transm. & Distribution Mains	101,441	101,758	102,076	102,418	102,759	103,101	103,442
26	333.4 Services	-	-	-	-	-	-	-
27	334.4 Meters & Meter Installations	27,474	27,915	28,355	28,795	29,236	29,676	30,116
28	335.4 Hydrants	6,496	6,514	6,533	6,552	6,570	6,589	6,607
29	339.4 Other Plant & Misc. Equipment	333	335	338	340	342	344	346
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 867,931	$ 869,270	$ 870,609	$ 871,989	$ 873,370	$ 874,750	$ 876,131

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9 (Non-Potable)
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	432	577	722	867	1,011	1,156	505
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	115,430	115,430	115,430	115,430	115,430	115,430	115,430
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	19,799	19,860	19,921	19,982	20,043	20,104	19,748
13	310.2 Power Generation Equipment	230	279	329	378	427	476	241
14	311.2 Pumping Equipment	47,861	48,367	48,873	49,379	49,885	50,391	47,396
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	39,858	39,880	39,902	39,924	39,945	39,967	39,843
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	512,830	512,869	512,907	512,945	512,983	513,022	512,854
25	331.4 Transm. & Distribution Mains	103,784	104,125	104,467	104,808	105,150	105,491	103,448
26	333.4 Services	-	-	-	-	-	-	-
27	334.4 Meters & Meter Installations	30,576	31,035	31,495	31,954	32,413	32,873	30,147
28	335.4 Hydrants	6,652	6,697	6,742	6,786	6,831	6,876	6,650
29	339.4 Other Plant & Misc. Equipment	348	350	352	354	357	359	346
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	218	436	654	872	1,090	1,308	352
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 878,018	$ 879,905	$ 881,791	$ 883,678	$ 885,565	$ 887,452	$ 876,958

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	60	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	-	-	-
7	354.2 Structures & Improvements	16,156	-	-
8	360.2 Collection Wastewaters - Force	170,853	-	-
9	361.2 Collection Wastewaters - Gravity	230,594	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	170,977	-	-
12	364.2 Flow Measuring Devices	-	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	-	-	-
19	371.3 Pumping Equipment	2,761	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	1,534	-	-
25	381.4 Plant Wastewaters	-	-	-
26	382.4 Outfall Wastewater Lines	144,908	-	-
27	389.4 Other Plant & Misc. Equipment	1,663	-	-
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-
32	391.5 Transportation Equipment	-	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	9	-	-
35	394.5 Laboratory Equipment	532	-	-
36	395.5 Power Operated Equipment	96	-	-
37	396.5 Communication Equipment	1,867	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	$ 742,009	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	47	49	51	54	56	58	60
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	14,808	14,920	15,033	15,165	15,296	15,428	15,559
8	360.2 Collection Wastewaters - Force	169,985	169,985	169,985	169,985	169,985	169,985	169,985
9	361.2 Collection Wastewaters - Gravity	226,505	227,124	227,744	228,384	229,025	229,665	230,305
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	170,960	170,960	170,960	170,964	170,968	170,972	170,976
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	1,419	1,577	1,735	1,967	2,199	2,431	2,663
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	314	349	384	490	596	703	809
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	144,908	144,908	144,908	144,908	144,908	144,908	144,908
27	389.4 Other Plant & Misc. Equipment	1,528	1,543	1,558	1,574	1,589	1,605	1,620
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	483	486	489	493	496	499	502
36	395.5 Power Operated Equipment	-	-	-	23	45	68	91
37	396.5 Communication Equipment	886	984	1,083	1,181	1,280	1,378	1,477
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	0	0	0	0	0	0
40	TOTAL	$ 731,842	$ 732,887	$ 733,931	$ 735,187	$ 736,443	$ 737,699	$ 738,955

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	62	64	67	69	71	73	60
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	16,057	16,555	17,053	17,552	18,050	18,548	16,156
8	360.2 Collection Wastewaters - Force	170,522	171,059	171,597	172,134	172,671	173,208	170,853
9	361.2 Collection Wastewaters - Gravity	231,121	231,938	232,754	233,570	234,386	235,203	230,594
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	170,980	170,984	170,988	170,992	170,996	171,000	170,977
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	2,945	3,227	3,509	3,791	4,073	4,356	2,761
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	1,354	1,899	2,444	2,988	3,533	4,078	1,534
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	144,908	144,908	144,908	144,908	144,908	144,908	144,908
27	389.4 Other Plant & Misc. Equipment	1,662	1,704	1,746	1,788	1,830	1,871	1,663
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	6	11	17	23	28	34	9
35	394.5 Laboratory Equipment	524	545	567	589	611	633	532
36	395.5 Power Operated Equipment	113	136	158	181	204	226	96
37	396.5 Communication Equipment	1,816	2,156	2,496	2,836	3,176	3,515	1,867
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 742,071	$ 745,188	$ 748,304	$ 751,420	$ 754,537	$ 757,653	$ 742,009

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/16/2022 Balance	421,159	612,495
2	2022 Additions	-	-
3	2022 Adjustments		
4	01/31/2023 Balance	421,159	612,495
5	2023 Additions	-	-
6	2023 Adjustments		
7	01/31/2024 Balance	421,159	612,495
8	2024 Additions	-	-
9	2024 Adjustments		
10	01/31/2025 Balance	421,159	612,495
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	421,159	612,495

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	421,159		
6				
7	Total	$ 421,159	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	612,495		
12				
13	Total	$ 612,495	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	421,159	421,159	421,159	421,159	421,159	421,159	421,159
6								
7	Total	$ 421,159	$ 421,159	$ 421,159	$ 421,159	$ 421,159	$ 421,159	$ 421,159
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	612,495	612,495	612,495	612,495	612,495	612,495	612,495
12								
13	Total	$ 612,495	$ 612,495	$ 612,495	$ 612,495	$ 612,495	$ 612,495	$ 612,495

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	421,159	421,159	421,159	421,159	421,159	421,159	421,159
6								
7	Total	$ 421,159	$ 421,159	$ 421,159	$ 421,159	$ 421,159	$ 421,159	$ 421,159
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	612,495	612,495	612,495	612,495	612,495	612,495	612,495
12								
13	Total	$ 612,495	$ 612,495	$ 612,495	$ 612,495	$ 612,495	$ 612,495	$ 612,495

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	05/16/2022 Balance	250,691	481,782
2	2022 Additions	8,214	11,910
3	2022 Adjustments		
4	01/31/2023 Balance	258,905	493,691
5	2023 Additions	14,089	20,417
6	2023 Adjustments		
7	01/31/2024 Balance	272,994	514,108
8	2024 Additions	14,096	20,364
9	2024 Adjustments		
10	01/31/2025 Balance	287,090	534,472
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	287,090	534,472

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	280,041		
6				
7	Total	$ 280,041	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	524,294		
12				
13	Total	$ 524,294	$	$

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	272,994	274,168	275,342	276,517	277,691	278,866	280,041
6								
7	Total	$ 272,994	$ 274,168	$ 275,342	$ 276,517	$ 277,691	$ 278,866	$ 280,041
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	514,108	515,809	517,511	519,207	520,903	522,599	524,295
12								
13	Total	$ 514,108	$ 515,809	$ 517,511	$ 519,207	$ 520,903	$ 522,599	$ 524,295

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	281,216	282,391	283,565	284,740	285,915	287,090	280,041
6								
7	Total	$ 281,216	$ 282,391	$ 283,565	$ 284,740	$ 285,915	$ 287,090	$ 280,041
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	525,991	527,688	529,384	531,080	532,776	534,472	524,294
12								
13	Total	$ 525,991	$ 527,688	$ 529,384	$ 531,080	$ 532,776	$ 534,472	$ 524,294

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	$ 1,708	$ 1,770	$ 3,478
4	Accounts Rec'b - Customer	$ 39,218	$ 22,502	$ 61,720
5	Notes & Accts. Rec'b - Assoc. Cos.	$ -	$ -	$ -
6	Accounts Rec'b - Other	$ 6	$ 6	$ 12
7	Allowance for Bad Debts	$ (7,889)	$ (4,526)	$ (12,415)
8	Prepayments	$ 6,157	$ 6,378	$ 12,534
9	Miscellaneous Current & Accrued Assets	$ 6,012	$ 6,228	$ 12,241
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	$ (164,908)	$ (170,832)	$ (335,740)
13	Notes Payable	$ -	$ -	$ -
14	Notes & Accounts Payable - Assoc. Cos.	$ (18,570)	$ (19,237)	$ (37,807)
15	Customer Deposits	$ -	$ -	$ -
16	Accrued Taxes	$ -	$ -	$ -
17	Accrued Interest	$ -	$ -	$ -
18	Accrued Dividends	$ -	$ -	$ -
19	Misc. Current & Accrued Liabilities	$ (6,416)	$ (6,647)	$ (13,063)
20				
21	Working Capital (Balance Sheet Method)	$ (144,682)	$ (164,359)	$ (309,041)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	3,798,931	3,798,931	3,798,931	3,924,932	3,924,932	3,924,932	3,924,932
2	Construction Work in Progress	400,398	621,413	837,828	985,807	1,103,719	1,172,338	1,201,689
3	Other Utility Plant Adjustments	2,316,288	2,316,288	2,316,288	2,316,288	2,316,288	2,316,288	2,316,288
4	GROSS UTILITY PLANT	$ 6,515,617	$ 6,736,633	$ 6,953,048	$ 7,227,028	$ 7,344,940	$ 7,413,559	$ 7,442,910
5	Less: Accumulated Depreciation	(2,889,653)	(2,895,057)	(2,900,462)	(2,906,268)	(2,912,074)	(2,917,880)	(2,923,687)
6	NET UTILITY PLANT	$ 3,625,964	$ 3,841,576	$ 4,052,586	$ 4,320,760	$ 4,432,866	$ 4,495,678	$ 4,519,224
7	Cash	12,619	5,223	1,032	3,602	3,368	896	2,237
8	Accounts Rec'b - Customer	61,368	64,589	70,314	51,847	58,133	78,215	62,249
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	20	19	19	19
11	Allowance for Bad Debts	(8,737)	(9,879)	(10,681)	(10,405)	(11,815)	(14,204)	(11,885)
12	Prepayments	3,372	3,009	3,900	27,921	24,734	21,547	18,361
13	Miscellaneous Current & Accrued Assets	11,392	11,598	9,943	12,338	11,973	12,044	12,717
14	TOTAL CURRENT ASSETS	$ 80,013	$ 74,541	$ 74,508	$ 85,324	$ 86,412	$ 98,517	$ 83,699
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	1,578	1,338	1,395	1,538	1,473	1,473	1,737
17	Clearing Accounts	(2,741)	(2,838)	(3,267)	(3,590)	(3,802)	(3,742)	(4,501)
18	Deferred Rate Case Expense	-	7	7	7	7	7	1,369
19	Other Miscellaneous Deferred Debits	13,381	13,381	13,381	13,381	13,201	15,294	14,945
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 12,219	$ 11,889	$ 11,517	$ 11,337	$ 10,880	$ 13,032	$ 13,551
22	TOTAL ASSETS	$ 3,718,196	$ 3,928,005	$ 4,138,611	$ 4,417,422	$ 4,530,158	$ 4,607,228	$ 4,616,473
		-	-	-	-	-	-	-

**The Balance Sheet is consolidated for potable water, non potable water, and sewer services.*

Comparative Balance Sheet - Assets

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	5,029,279	5,029,279	5,029,279	5,029,279	5,029,279	5,029,279	4,405,554
2	Construction Work in Progress	134,494	295,334	341,081	298,451	322,856	343,207	619,894
3	Other Utility Plant Adjustments	2,316,288	2,316,288	2,316,288	2,316,288	2,316,288	2,316,288	2,316,288
4	GROSS UTILITY PLANT	7,480,061	7,640,902	7,686,648	7,644,018	7,668,423	7,688,775	7,341,736
5	Less: Accumulated Depreciation	(2,933,030)	(2,942,374)	(2,951,717)	(2,961,060)	(2,970,404)	(2,979,747)	(2,929,493)
6	NET UTILITY PLANT	4,547,031	4,698,528	4,734,932	4,682,958	4,698,020	4,709,028	4,412,242
7	Cash	143	3,490	2,989	5,890	593	3,127	3,478
8	Accounts Rec'b - Customer	64,395	60,998	49,999	67,547	62,748	49,949	61,720
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	19	19	19	19	-	-	12
11	Allowance for Bad Debts	(12,595)	(13,213)	(12,493)	(16,481)	(14,963)	(14,044)	(12,415)
12	Prepayments	15,175	17,349	13,414	7,672	3,382	3,111	12,534
13	Miscellaneous Current & Accrued Assets	12,970	13,118	12,625	12,595	12,834	12,982	12,241
14	TOTAL CURRENT ASSETS	80,107	81,762	66,554	77,242	64,592	55,125	77,569
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	1,737	1,737	1,737	1,737	1,737	1,737	1,612
17	Clearing Accounts	(4,399)	(4,256)	(5,647)	(5,355)	1,150	1,991	(3,154)
18	Deferred Rate Case Expense	1,369	1,448	1,589	1,682	1,682	1,682	835
19	Other Miscellaneous Deferred Debits	21,711	14,247	13,899	16,019	17,415	17,415	15,205
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	20,419	13,177	11,578	14,083	21,984	22,825	14,499
22	TOTAL ASSETS	4,647,557	4,793,467	4,813,063	4,774,283	4,784,596	4,786,978	4,504,311
		-	-	-	-	-	-	-

**The Balance Sheet is consolidated for potable water, non potable water, and sewer services.*

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	2,951,680	2,951,680	2,951,680	2,951,680	2,951,585	2,951,585	3,389,117
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	200,092	230,946	247,629	262,326	281,891	309,697	313,963
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	3,151,772	3,182,627	3,199,309	3,214,007	3,233,477	3,261,282	3,703,081
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	141,183	262,359	418,831	512,487	675,999	663,620	252,594
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	141,183	262,359	418,831	512,487	675,999	663,620	252,594
12	Accounts Payable	170,996	231,162	270,831	443,447	377,433	432,855	424,078
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	7,693	8,181	8,838	9,551	8,190	17,283	7,403
20	TOTAL CURRENT & ACC. LIABILITIES	178,689	239,343	279,669	452,998	385,622	450,137	431,481
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	1,033,654	1,033,654	1,033,654	1,033,654	1,033,654	1,033,654	1,033,654
27	Less: Accum. Amortization of CIAC	(787,102)	(789,977)	(792,853)	(795,723)	(798,594)	(801,465)	(804,336)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	3,718,196	3,928,005	4,138,611	4,417,422	4,530,158	4,607,228	4,616,473

**The Balance Sheet is consolidated for potable water, non potable water, and sewer services.*

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	3,389,117	3,389,117	3,389,117	3,389,117	3,389,117	3,389,117	3,187,209
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	326,427	332,995	330,611	349,490	348,111	340,704	298,068
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	3,715,544	3,722,112	3,719,729	3,738,607	3,737,229	3,729,821	3,485,277
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	287,282	445,501	460,011	382,646	379,852	357,999	403,105
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	287,282	445,501	460,011	382,646	379,852	357,999	403,105
12	Accounts Payable	400,287	381,286	399,570	309,349	274,606	248,722	335,740
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	111,699	151,689	228,109	37,807
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	17,998	20,992	13,049	14,147	26,258	10,234	13,063
20	TOTAL CURRENT & ACC. LIABILITIES	418,285	402,278	412,619	435,196	452,553	487,065	386,610
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	1,033,654	1,033,654	1,033,654	1,033,654	1,033,654	1,033,654	1,033,654
27	Less: Accum. Amortization of CIAC	(807,207)	(810,078)	(812,949)	(815,820)	(818,691)	(821,562)	(804,335)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	4,647,557	4,793,467	4,813,063	4,774,283	4,784,596	4,786,978	4,504,311

**The Balance Sheet is consolidated for potable water, non potable water, and sewer services.*

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: B-1 (Potable)
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	143,514	-	143,514	165,384	308,898	B-4
2	Operation & Maintenance	78,439	1,789	80,228	7,442	87,670	B-5
3	Depreciation, net of CIAC Amort.	30,665	-	30,665	-	30,665	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	14,081	-	14,081	-	14,081	B-15
6	Provision for Income Taxes	-	-	-	35,381	35,381	C-1
7	OPERATING EXPENSES	123,185	1,789	124,974	42,823	167,797	
8	NET OPERATING INCOME	20,329	(1,789)	18,540	122,560	141,100	
9	RATE BASE	1,609,423		1,609,423		1,609,423	
10	RATE OF RETURN	1.26%		1.15%		8.77%	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: B-1 (Non-Potable)
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	301,090	-	301,090	57,729	358,819	B-4
2	Operation & Maintenance	175,597	7,375	182,971	2,598	185,569	B-5
3	Depreciation, net of CIAC Amort.	19,521	-	19,521	-	19,521	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	24,067	-	24,067	-	24,067	B-15
6	Provision for Income Taxes	-	-	-	25,975	25,975	C-1
7	OPERATING EXPENSES	219,185	7,375	226,560	28,572	255,132	
8	NET OPERATING INCOME	81,905	(7,375)	74,530	29,157	103,687	
9	RATE BASE	1,182,675		1,182,675		1,182,675	
10	RATE OF RETURN	6.93%		6.30%		8.77%	

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	255,100		255,100	55,206	310,306	B-4
2	Operation & Maintenance	190,125	6,595	196,720	2,484	199,204	B-6
3	Depreciation, net of CIAC Amort.	5,447		5,447	-	5,447	B-14
4	Amortization	-		-	-	-	
5	Taxes Other Than Income	21,150		21,150	-	21,150	B-15
6	Provision for Income Taxes	-		-	16,917	16,917	C-1
7	OPERATING EXPENSES	216,721	6,595.00	223,316	19,401	242,718	
8	NET OPERATING INCOME	38,379	(6,595)	31,784	35,805	67,589	
9	RATE BASE	770,931		770,931		770,931	
10	RATE OF RETURN	4.98%		4.12%		8.77%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: B-3
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

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

Line No.	Description	Water-P	Water-NP	Wastewater
1	**Operations & Maintenance**			
2				
3	Customer Billing Cost	(889)	(889)	(1,392)
4	New third party provider contract began 1/1/25			
5	Property Insurance	1,605	1,605	37
6	New policy as of 1/1/25			
7	Admin Expenses Transferred	(4,876)	(4,876)	(7,634)
8	Reduction of overhead allocated cost			
9	Contract Operations	7,052	16,852	26,585
10	New third party contract began 10/1/2024			
11	Testing	(755)	(1,804)	(2,114)
12	Cost included in new contract that began 10/1/2024			
13	Chemicals	(347)	(3,513)	(6,264)
14	Cost included in new contract that began 10/1/2024			
15	Sludge Removal	-	-	(2,622)
16	Cost included in new contract that began 10/1/2024			
17				
18	**Total Adjustment Operation & Maintenance**	1,788.87	7,374.82	6,595.00
19				
20	**Adjustment for Income Tax**			

21		Water-P	Water-NP	Wastewater
22	Taxable Income before State Tax	139,648.70	102,620.05	66,893.27
23	Less State Tax Exemption	(301.40)	(794.61)	(858.00)
24	State Taxable Income	139,347.29	101,825.45	66,035.27
25	**State Income tax (5.5%)**	**7,664.10**	**5,600.40**	**3,631.94**
26				
27	Federal Taxable Income	131,984.60	97,019.66	63,261.33
28	**Federal Income Tax (21%)**	**27,716.77**	**20,374.13**	**13,284.88**

29				
30	Total Adjustment for Income Tax	35,381	25,975	16,917
31				
32	**Revenues**			
33	Adjustment for required return	122,560	29,157	35,805
34				
35	Adjustment for negative operating income	-		-
36				
37	Adjustment to revenue for Income Tax	35,381	25,975	16,917
38				
39	Adjustment for RAF fees on increased revenue	7,442	2,598	2,484
40				
41	**Total Adjustment to Revenues**	165,384	57,729	55,206
42				
43				
44				

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	-	521.1 Flat Rate - Residential	$ 253,175
2	461.1 Metered - Residential	$ 141,702	521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial	-	521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial	-	521.4 Flat Rate - Public Authorities	-
5	461.4 Metered - Public Authorities	-	521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	-
7	462.1 Public Fire Protection	-	522.1 Measured - Residential	-
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	-
9	464 Other Sales - Public Authorities	-	522.3 Measured - Industrial	-
10	465 Irrigation Customers	$ 301,090	522.4 Measured - Public Authority	-
11	466 Sales for Resale	-	522.5 Measured - Multi-Family	-
12	467 Interdepartmental Sales	-	523 Other Sales - Public Authorities	-
13		---	524 Revenues from Other Systems	-
14	TOTAL WATER SALES	$ 442,792	525 Interdepartmental Sales	-
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 253,175
17	470 Forfeited Discounts	$ 1,812		---
18	471 Misc. Service Revenues	-	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	-	531 Sale of Sludge	-
20	473 Interdepartmental Rents	-	532 Forfeited Discounts	$ 1,925
21	474 Other Water Revenues	-	534 Rents From Wastewater Property	-
22		---	535 Interdepartmental Rents	-
23	TOTAL OTHER WATER REVENUES	$ 1,812	536 Other Wastewater Revenues	-
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ 444,604	TOTAL OTHER WASTEWATER REVENUES	$ 1,925
26		==========		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 255,100
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

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

Schedule: B-5 (Potable)
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ -	$ 818	$ 425	$ 444	$ 413	$ 460	$ 380	$ 346	$ 376	$ 353	$ 356	$ 391	$ 4,760
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ -	$ 133	$ 97	$ -	$ -	$ 117	$ -	$ -	$ 140	$ -	$ (140)	$ -	$ 347
8	620 Materials & Supplies	$ -	$ 38	$ 28	$ 86	$ 75	$ 98	$ 542	$ 184	$ (147)	$ (65)	$ 37	$ -	$ 876
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	632 Contractual Services - Acct.	$ -	$ -	$ 7	$ -	$ -	$ -	$ -	$ 30	$ -	$ -	$ -	$ 31	$ 68
11	633 Contractual Services - Legal	$ 10	$ 8	$ -	$ 87	$ 30	$ 133	$ 34	$ 48	$ 30	$ 30	$ 76	$ -	$ 487
12	634 Contractual Services - Mgmt. Fees	$ 1,808	$ 1,965	$ 1,704	$ 1,535	$ 1,813	$ 1,810	$ 1,740	$ 2,122	$ 1,317	$ 893	$ 4,229	$ 1,445	$ 22,380
13	635 Contractual Services - Other	$ 2,300	$ 3,615	$ 2,560	$ 3,191	$ 3,239	$ 2,342	$ 2,750	$ 3,043	$ 3,890	$ 2,871	$ 4,312	$ 1,438	$ 35,550
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 230	$ 230	$ 230	$ 220	$ 220	$ 220	$ 220	$ 220	$ 280	$ 220	$ 220	$ 259	$ 2,772
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 22	$ 54	$ 54	$ 50	$ 329
24	670 Bad Debt Expense	$ 74	$ 94	$ 92	$ 78	$ 88	$ 98	$ 87	$ 86	$ 72	$ 82	$ (851)	$ 81	$ 80
25	675 Miscellaneous Expenses	$ 949	$ 885	$ 1,032	$ 905	$ 841	$ 1,020	$ 906	$ 988	$ 827	$ 1,047	$ 569	$ 821	$ 10,790
26	TOTAL	$ 5,389	$ 7,805	$ 6,193	$ 6,565	$ 6,738	$ 6,316	$ 6,679	$ 7,086	$ 6,806	$ 5,485	$ 8,861	$ 4,515	$ 78,439

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

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

Schedule: B-5 (Non-Potable)
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ -	$ 8,274	$ 4,298	$ 4,489	$ 4,172	$ 4,648	$ 3,840	$ 3,497	$ 3,798	$ 3,566	$ 3,596	$ 3,949	$ 48,126
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ -	$ 1,348	$ 981	$ -	$ -	$ 1,183	$ -	$ -	$ 1,416	$ -	$ (1,416)	$ -	$ 3,513
8	620 Materials & Supplies	$ -	$ 91	$ 66	$ 206	$ 179	$ 234	$ 1,296	$ 440	$ (351)	$ (156)	$ 88	$ -	$ 2,092
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	632 Contractual Services - Acct.	$ -	$ -	$ 7	$ -	$ -	$ -	$ -	$ 30	$ -	$ -	$ -	$ 31	$ 68
11	633 Contractual Services - Legal	$ 10	$ 8	$ -	$ 87	$ 30	$ 133	$ 34	$ 48	$ 30	$ 30	$ 76	$ -	$ 487
12	634 Contractual Services - Mgmt. Fees	$ 1,808	$ 1,965	$ 1,704	$ 1,535	$ 1,813	$ 1,810	$ 1,740	$ 2,122	$ 1,317	$ 893	$ 4,229	$ 1,445	$ 22,380
13	635 Contractual Services - Other	$ 5,496	$ 8,640	$ 6,117	$ 7,625	$ 7,742	$ 5,597	$ 6,572	$ 7,273	$ 9,295	$ 6,861	$ 10,306	$ 3,436	$ 84,960
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 230	$ 230	$ 230	$ 220	$ 220	$ 220	$ 220	$ 220	$ 280	$ 220	$ 220	$ 259	$ 2,772
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 22	$ 54	$ 54	$ 50	$ 329
24	670 Bad Debt Expense	$ 74	$ 94	$ 92	$ 78	$ 88	$ 98	$ 87	$ 86	$ 72	$ 82	$ (851)	$ 81	$ 80
25	675 Miscellaneous Expenses	$ 949	$ 885	$ 1,032	$ 905	$ 841	$ 1,020	$ 906	$ 988	$ 827	$ 1,047	$ 569	$ 821	$ 10,790
26	TOTAL	$ 8,586	$ 21,553	$ 14,546	$ 15,164	$ 15,104	$ 14,962	$ 14,714	$ 14,723	$ 16,707	$ 12,597	$ 16,870	$ 10,072	$ 175,597

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

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

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (47)	$ -	$ (47)
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (227)	$ -	$ -	$ 2,849	$ -	$ -	$ -	$ -	$ -	$ 2,622
6	715 Purchased Power	$ 31	$ 31	$ 30	$ 31	$ 32	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 370
7	716 Fuel for Power Purchased	$ -	$ 89	$ -	$ -	$ 30	$ (30)	$ -	$ (13)	$ (10)	$ (16)	$ -	$ -	$ 50
8	718 Chemicals	$ -	$ 1,503	$ 1,079	$ -	$ 1,380	$ -	$ -	$ 2,242	$ -	$ 2,242	$ (2,182)	$ -	$ 6,264
9	720 Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ 989	$ 18	$ 449	$ (631)	$ (201)	$ -	$ -	$ 624
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ 1,720	$ 1,720	$ 1,720	$ 1,720	$ 1,720	$ 1,720	$ 1,720	$ 1,720	$ -	$ 13,764
11	732 Contractual Services - Acct.	$ -	$ -	$ 11	$ -	$ -	$ -	$ -	$ 47	$ -	$ -	$ -	$ 49	$ 107
12	733 Contractual Services - Legal	$ 16	$ 12	$ -	$ 145	$ 57	$ 217	$ 63	$ 85	$ 57	$ 57	$ 129	$ -	$ 837
13	734 Contractual Services - Mgmt. Fees	$ 2,830	$ 3,076	$ 2,668	$ 2,403	$ 2,839	$ 2,833	$ 2,725	$ 3,322	$ 2,061	$ 1,399	$ 6,621	$ 2,262	$ 35,038
14	735 Contractual Services - Other	$ 7,780	$ 9,565	$ 9,631	$ 9,054	$ 9,653	$ 9,107	$ 5,758	$ 8,747	$ 10,949	$ 9,226	$ 6,782	$ 10,603	$ 106,855
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 360	$ 360	$ 360	$ 345	$ 345	$ 345	$ 345	$ 345	$ 438	$ 345	$ 345	$ 406	$ 4,340
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 214
25	770 Bad Debt Expense	$ 182	$ 186	$ 180	$ 170	$ 173	$ 195	$ 183	$ 193	$ 190	$ 195	$ (1,333)	$ 184	$ 697
26	775 Miscellaneous Expenses	$ 1,758	$ 1,655	$ 1,735	$ 1,535	$ 1,437	$ 1,780	$ 1,536	$ 1,583	$ 1,407	$ 1,752	$ 1,000	$ 1,214	$ 18,390
27	TOTAL	$ $ 12,976	$ 16,495	$ 15,712	$ 15,193	$ 17,683	$ 17,206	$ 15,244	$ 18,768	$ 16,229	$ 16,767	$ 13,082	$ 14,768	$ 190,125

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7 (Potable)
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2014	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 70,798	$ -	$ (70,798)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	604 Employee Pensions & Benefits	$ 11,116	$ -	$ (11,116)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 3,537	$ 4,760	$ 1,223	35%	
6	616 Fuel for Power Purchased	$ 74	$ -	$ (74)	-100%	There was no fuel for power purchased incurred in the test year.
7	618 Chemicals	$ 1,564	$ 347	$ (1,217)	-78%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ 5,941	$ 876	$ (5,065)	-85%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
9	631 Contractual Services - Engr.	$ -	$ -	$ -	0%	
10	632 Contractual Services - Acct.	$ 3,274	$ 68	$ (3,206)	-98%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ -	$ 487	$ 487	100%	Prior owners did not record any expense.
12	634 Contractual Services - Mgmt. Fees	$ 1,930	$ 22,380	$ 20,450	1060%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas some of these costs could be recorded in salary, accounting, and legal expenses in the prior test year.
13	635 Contractual Services - Other	$ 5,902	$ 35,550	$ 29,648	502%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 2,604	$ -	$ (2,604)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ 4,800	$ -	$ (4,800)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	650 Transportation Expenses	$ 2,742	$ -	$ (2,742)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
17	656 Insurance - Vehicle	$ 566	$ -	$ (566)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
18	657 Insurance - General Liability	$ 2,614	$ 2,772	$ 158	6%	
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
20	659 Insurance - Other	$ -	$ -	$ -	0%	
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
23	667 Reg. Comm. Exp. - Other	$ 773	$ 15,661	$ 14,888	1926%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
24	670 Bad Debt Expense	$ -	$ 80	$ 80	100%	Prior owners did not record any expense.
25	675 Miscellaneous Expenses	$ 1,425	$ 14,532	$ 13,107	920%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
26	TOTAL	$ 119,660	$ 97,513	$ (22,147)	-19%	
27	Total Customers	296	334	38	13%	
28	Consumer Price Index - U**	234.812	317.671	82.86	35%	

Benchmark Index:	Increase in Customer ERUs	1.13
	Increase in CPI	1.35
		1.48

**Prior Test Year data was gathered from Docket # 150010-WS Final Order Schedule 3-E*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7 (Non-Potable)
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2014	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 107,308	$ -	$ (107,308)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	604 Employee Pensions & Benefits	$ 16,848	$ -	$ (16,848)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 35,759	$ 48,126	$ 12,367	35%	
6	616 Fuel for Power Purchased	$ 750	$ -	$ (750)	-100%	There was no fuel for power purchased incurred in the test year.
7	618 Chemicals	$ 48	$ 3,513	$ 3,465	7218%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ 3,717	$ 2,092	$ (1,625)	-44%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
9	631 Contractual Services - Engr.	$ -	$ -	$ -	0%	
10	632 Contractual Services - Acct.	$ 3,274	$ 68	$ (3,206)	-98%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ -	$ 487	$ 487	100%	Prior owners did not record any expense.
12	634 Contractual Services - Mgmt. Fees	$ 1,930	$ 22,380	$ 20,450	1060%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas some of these costs could be recorded in salary, accounting, and legal expenses in the prior test year.
13	635 Contractual Services - Other	$ 1,368	$ 84,960	$ 83,592	6110%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 2,604	$ -	$ (2,604)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ 4,800	$ -	$ (4,800)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	650 Transportation Expenses	$ 6,552	$ -	$ (6,552)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
17	656 Insurance - Vehicle	$ 566	$ -	$ (566)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
18	657 Insurance - General Liability	$ 2,614	$ 2,772	$ 158	6%	
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
20	659 Insurance - Other	$ -	$ -	$ -	0%	
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
23	667 Reg. Comm. Exp. - Other	$ 773	$ 15,661	$ 14,888	1926%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
24	670 Bad Debt Expense	$ -	$ 80	$ 80	100%	Prior owners did not record any expense.
25	675 Miscellaneous Expenses	$ 1,424	$ 14,532	$ 13,108	921%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
26	TOTAL	$ 190,335	$ 194,671	$ 4,336	2%	
27	Total Customers	107	108	1	1%	
28	Consumer Price Index - U**	234.812	317.671	82.86	35%	

Benchmark Index:	Increase in Customer ERUs	1.01
	Increase in CPI	1.35
		1.36

**Prior Test Year data was gathered from Docket # 150010-WS Final Order Schedule 3-F*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2014	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ 89,052	$ -	$ (89,052)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	704 Employee Pensions & Benefits	$ 13,982	$ -	$ (13,982)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	710 Purchased Sewage Treatment	$ -	$ (47)	$ (47)	100%	Prior owners did not record any expense.
5	711 Sludge Removal Expense	$ -	$ 2,622	$ 2,622	100%	Prior Owners did not incur any sludge removal expense.
6	715 Purchased Power	$ 13,411	$ 370	$ (13,041)	-97%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
7	716 Fuel for Power Purchased	$ 412	$ 50	$ (362)	-88%	Fuel is purchased on an as needed basis so flucuations in cost are normal.
8	718 Chemicals	$ 1,289	$ 6,264	$ 4,975	386%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
9	720 Materials & Supplies	$ 7,033	$ 624	$ (6,409)	-91%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
10	731 Contractual Services - Engr.	$ -	$ 13,764	$ 13,764	100%	Prior owners did not record any expense.
11	732 Contractual Services - Acct.	$ 3,274	$ 107	$ (3,167)	-97%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
12	733 Contractual Services - Legal	$ -	$ 837	$ 837	100%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees7	$ 1,930	$ 35,038	$ 33,108	1715%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas some of these costs could be recorded in salary, accounting, and legal expenses in the prior test year.
14	735 Contractual Services - Other	$ 3,479	$ 106,855	$ 103,376	2971%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	741 Rental of Building/Real Prop.	$ 2,604	$ -	$ (2,604)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	742 Rental of Equipment	$ 4,800	$ -	$ (4,800)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
17	750 Transportation Expenses	$ 4,843	$ -	$ (4,843)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
18	756 Insurance - Vehicle	$ 566	$ -	$ (566)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
19	757 Insurance - General Liability	$ 2,613	$ 4,340	$ 1,727	66%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
24	767 Reg. Comm. Exp. - Other	$ 773	$ 214	$ (559)	-72%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
25	770 Bad Debt Expense	$ -	$ 697	$ 697	100%	Prior owners did not record any expense.
26	775 Miscellaneous Expenses	$ 1,429	$ 18,390	$ 16,961	1187%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 151,490	$ 190,125	$ 38,635	26%	
28	Total Customers	311	346	35	11%	
29	Consumer Price Index - U**	234.812	317.671	82.86	35%	

Benchmark Index:	Increase in Customer ERUs	1.11
	Increase in CPI	1.35
		1.47

**Prior Test Year data was gathered from Docket # 150010-WS Final Order Schedule 3-G*
***Source: Bureau of Labor Statistics*

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	$ 64	Surveying Services
3	Clearpoint Consulting Engineers, P.A.	OSS - Engineering Consult	$ 13,700	Surveying Assessment Report
4				
5	21 Design Group Inc.	OSS - IT	$ 4,091	Remote Monitoring Subscription Cost
6	Backflow Solutions Inc.	OSS - IT	$ 39	Cloud-based online subscription service for managing backflow prevention programs
7	Kamstrup Water Metering LLC	OSS - IT	$ 1,045	Smart Water Metering Subscription Cost
8				
9	Beckemeier LeMoine Law	OSS - Legal	$ 1,000	Legal Services
10	Bryant Miller Olive	OSS - Legal	$ 89	Legal Services
11	CT Corporation	OSS - Legal	$ 14	Annual Cost for Statutory Representation
12	David Woodsmall	OSS - Legal	$ 36	Legal Services
13	Radey Law Firm	OSS - Legal	$ 669	Legal Services
14				
15	McGuireWoods LLP	OSS - MGMT Consult	$ 1,896	System Operations Consultant
16				
17	PNC & Invoice Cloud	OSS - Bank Fees	$ 3,233	Bank Fees
18				
19	UHY Advisors	OSS - Audit and Accounting	$ 130	Tax Preparation
20	Leo Berwick LP	OSS - Audit and Accounting	$ 112	Property Tax Consulting
21				
22			$ 26,117	
23				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19	Total				
20					
21	Estimate Through				
22	[ ] PAA				
23	[x] Commission Hearing				
24					
25	Amortization Period 4 Years				
26	Explanation if different from Section 367.0816, Florida Statutes:				
27					
28					
29					

Line No.	Amortization of Rate Case Expense:	(A) Water	(B) Wastewater	(C) Total
30				
31				
32				
33	Prior Unamortized Rate Case Expense	-	-	-
34	Current Rate Case Expense	944	739	1,682
	Total Projected Rate Case Expense	26,817	20,992	47,809
	Annual Amortization	6,704	5,248	11,952
	Method of Allocation Between Systems: (Provide Calculation)	56%	44%	100%

System	Total Water C	Total Sewer Cus	% Water Custor	% Sewer Customers
Aquarina	442	346	56%	44%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1) Allocation Percentages Water	(2) Wastewater	(3) Other	(4) Total	(5) Description of Allocation Method	(6) Amounts Allocated Water	(7) Wastewater	(8) Other	(9) Total
		All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.									

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13 (Potable)
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	-				
3	302.1 Franchises	-				
4	339.1 Other Plant & Misc. Equipment	-				
5	SOURCE OF SUPPLY AND PUMPING PLANT	-				
6	303.2 Land & Land Rights	-				
7	304.2 Structures & Improvements	3,143.21				
8	305.2 Collect. & Impound. Reservoirs	-				
9	306.2 Lake, River & Other Intakes	-				
10	307.2 Wells & Springs	-				
11	308.2 Infiltration Galleries & Tunnels	-				
12	309.2 Supply Mains	666.48				
13	310.2 Power Generation Equipment	367.50				
14	311.2 Pumping Equipment	3,673.44				
15	339.2 Other Plant & Misc. Equipment	-				
16	WATER TREATMENT PLANT	-				
17	303.3 Land & Land Rights	-				
18	304.3 Structures & Improvements	-				
19	320.3 Water Treatment Equipment	16,289.09				
20	339.3 Other Plant & Misc. Equipment	-				
21	TRANSMISSION & DISTRIBUTION PLANT	-				
22	303.4 Land & Land Rights	-				
23	304.4 Structures & Improvements	-				
24	330.4 Distr. Reservoirs & Standpipes	488.60				
25	331.4 Transm. & Distribution Mains	5,595.71				
26	333.4 Services	1,844.22				
27	334.4 Meters & Meter Installations	8,173.06				
28	335.4 Hydrants	-				
29	339.4 Other Plant & Misc. Equipment	237.52				
30	GENERAL PLANT	-				
31	303.5 Land & Land Rights	-				
32	304.5 Structures & Improvements	-				
33	340.5 Office Furniture & Equipment	-				
34	341.5 Transportation Equipment	-				
35	342.5 Stores Equipment	-				
36	343.5 Tools, Shop & Garage Equipment	56.25				
37	344.5 Laboratory Equipment	133.40				
38	345.5 Power Operated Equipment	-				
39	346.5 Communication Equipment	4,093.07				
40	347.5 Miscellaneous Equipment	-				
41	348.5 Other Tangible Plant	-				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 44,761.56	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	14,096.20				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 30,665.36	$	$	$	
		90,093.80				

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13 (Non-Potable)
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	-				
3	302.1 Franchises	-				
4	339.1 Other Plant & Misc. Equipment	-				
5	SOURCE OF SUPPLY AND PUMPING PLANT	-				
6	303.2 Land & Land Rights	-				
7	304.2 Structures & Improvements	922.67				
8	305.2 Collect. & Impound. Reservoirs	-				
9	306.2 Lake, River & Other Intakes	-				
10	307.2 Wells & Springs	-				
11	308.2 Infiltration Galleries & Tunnels	-				
12	309.2 Supply Mains	696.21				
13	310.2 Power Generation Equipment	367.50				
14	311.2 Pumping Equipment	5,920.09				
15	339.2 Other Plant & Misc. Equipment	-				
16	WATER TREATMENT PLANT	-				
17	303.3 Land & Land Rights	-				
18	304.3 Structures & Improvements	-				
19	320.3 Water Treatment Equipment	223.73				
20	339.3 Other Plant & Misc. Equipment	-				
21	TRANSMISSION & DISTRIBUTION PLANT	-				
22	303.4 Land & Land Rights	-				
23	304.4 Structures & Improvements	-				
24	330.4 Distr. Reservoirs & Standpipes	229.50				
25	331.4 Transm. & Distribution Mains	4,050.32				
26	333.4 Services	-				
27	334.4 Meters & Meter Installations	5,398.22				
28	335.4 Hydrants	380.08				
29	339.4 Other Plant & Misc. Equipment	25.24				
30	GENERAL PLANT	-				
31	303.5 Land & Land Rights	-				
32	304.5 Structures & Improvements	-				
33	340.5 Office Furniture & Equipment	-				
34	341.5 Transportation Equipment	-				
35	342.5 Stores Equipment	-				
36	343.5 Tools, Shop & Garage Equipment	-				
37	344.5 Laboratory Equipment	-				
38	345.5 Power Operated Equipment	-				
39	346.5 Communication Equipment	1,307.84				
40	347.5 Miscellaneous Equipment	-				
41	348.5 Other Tangible Plant	-				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 19,521.40	$	$		$
44						
45	LESS: AMORTIZATION OF CIAC	-				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 19,521.40	$	$		$

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	26				
3	352.1 Franchises	-				
4	389.1 Other Plant & Misc. Equipment	-				
5	COLLECTION PLANT	-				
6	353.2 Land & Land Rights	-				
7	354.2 Structures & Improvements	3,740				
8	360.2 Collection Wastewaters - Force	3,223				
9	361.2 Collection Wastewaters - Gravity	8,698				
10	362.2 Special Collecting Structures	-				
11	363.2 Services to Customers	40				
12	364.2 Flow Measuring Devices	-				
13	365.2 Flow Measuring Installations	-				
14	389.2 Other Plant & Misc. Equipment	-				
15	SYSTEM PUMPING PLANT	-				
16	353.3 Land & Land Rights	-				
17	354.3 Structures & Improvements	-				
18	370.3 Receiving Wells	-				
19	371.3 Pumping Equipment	2,936				
20	389.3 Other Plant & Misc. Equipment	-				
21	TREATMENT AND DISPOSAL PLANT	-				
22	353.4 Land & Land Rights	-				
23	354.4 Structures & Improvements	-				
24	380.4 Treatment & Disposal Equipment	3,764				
25	381.4 Plant Wastewaters	-				
26	382.4 Outfall Wastewater Lines	-				
27	389.4 Other Plant & Misc. Equipment	344				
28	GENERAL PLANT	-				
29	353.5 Land & Land Rights	-				
30	354.5 Structures & Improvements	-				
31	390.5 Office Furniture & Equipment	-				
32	391.5 Transportation Equipment	-				
33	392.5 Stores Equipment	-				
34	393.5 Tools, Shop & Garage Equipment	34				
35	394.5 Laboratory Equipment	149				
36	395.5 Power Operated Equipment	226				
37	396.5 Communication Equipment	2,629				
38	397.5 Miscellaneous Equipment	-				
39	398.5 Other Tangible Plant	-				
40						
41						
42	TOTAL DEPRECIATION EXPENSE	$ 25,810.84	$	$	$	
43						
44	LESS: AMORTIZATION OF CIAC	20,364.26				
45						
46	NET DEPRECIATION EXPENSE - WASTEWATER	$ 5,446.58	$	$	$	
47						
48						
		34,460.46				
		90,093.80				

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: B-15
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER-P						
1	Test Year Per Books	$ 9,813	$ -	$ 4,268	$ -	14,081
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 9,813	$ -	$ 4,268	$ -	$ 14,081
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 9,813	$ -	$ 4,268	$ -	$ 14,081
WATER-NP						
1	Test Year Per Books	$ 20,850	$ -	$ 3,217	$ -	24,067
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 20,850	$ -	$ 3,217	$ -	$ 24,067
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 20,850	$ -	$ 3,217	$ -	$ 24,067
WASTEWATER						
10	Test Year Per Books	$ 13,670	$ -	$ 7,480	$ -	$ 21,150
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 13,670	$ -	$ 7,480	$ -	$ 21,150
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 13,670	$ -	$ 7,480	$ -	$ 21,150

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	34,670.88	A	(19,641.70)	15,029.18	-	-
2	Deferred Income Tax Expense	C-5	-		-	-	-	-
3	ITC Realized This Year	C-7	-		-	-	-	-
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-7	-		-	-	-	-
5	Parent Debt Adjustment	C-8	-		-	-	-	-
6	Total Income Tax Expense		34,670.88		(19,641.70)	15,029.18	-	-

Notes:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	140,612.16	(15,758.68)	124,853.48	93,069.93	31,783.55
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	140,612.16	(15,758.68)	124,853.48	93,069.93	31,783.55
4	Less: Interest Charges (Sch. C-3)	3,481.44	-	3,481.44	2,728.16	753.28
5	Taxable Income Per Books	137,130.73	(15,758.68)	121,372.05	90,341.77	31,030.28
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	137,130.73	(15,758.68)	121,372.05	90,341.77	31,030.28
10	Less: State Income Tax Exemption ($5,000)	(1,953.97)	-	(1,953.97)	(1,096.01)	(857.96)
11	State Taxable Income	135,176.76	(15,758.68)	119,418.08	89,245.76	30,172.32
12	State Income Tax (5.5% of Line 11)	7,434.72	(866.73)	6,567.99	4,908.52	1,659.48
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	7,434.72	(866.73)	6,567.99	4,908.52	1,659.48
16	Federal Taxable Income (Line 9 - Line 15)	129,696.00	(14,891.95)	114,804.05	85,433.25	29,370.80
17	Federal Income Tax Rate	21%	21%	21%	21%	21%
18	Federal Income Taxes (Line 16 x Line 17)	27,236.16	(3,127.31)	24,108.85	17,940.98	6,167.87
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	27,236.16	(3,127.31)	24,108.85	17,940.98	6,167.87
	Summary:					
21	Current State Income Taxes (Line 15)	7,434.72	(866.73)	6,567.99	4,908.52	1,659.48
22	Current Federal Income Taxes (Line 20)	27,236.16	(3,127.31)	24,108.85	17,940.98	6,167.87
23	Total Current Income Tax Expense (To C-1)	34,670.88	(3,994.04)	30,676.85	22,849.50	7,827.35

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

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	-	-	-	-	-
2	Amortization of Debt Premium, Disc. and Expense Net	-	-	-	-	-
3	Interest on Short-Term Debt	3,481.44	-	3,481.44	2,728.16	753.28
4	Other Interest Expense	-	-	-	-	-
5	AFUDC	-	-	-	-	-
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	-	-	-	-	-
7	Total Used For Tax Calculation	3,481.44	-	3,481.44	2,728.16	753.28

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt					
9	Short-Term Debt					
10	Preferred Stock					---
11	Common Equity					---
12	Total					
13	ITCs (from D-1, Line 7)					
14	Weighted Debt Cost (From Line 12)					
15	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commissior

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

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

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: C-5
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Account No. _____ Total	Account No. _____ State	Account No. _____ Federal	Account No. _____ Total	Net Deferred Income Taxes State	Net Deferred Income Taxes Federal	Net Deferred Income Taxes Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Account No. _____					Account No. _____				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: C-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 federal income tax filing.

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	37,807.47	1.1%	8.50%	0.09%
3	Preferred Stock	0			
4	Customer Deposits	0			
5	Common Equity	3,525,223	98.9%	8.77%	8.68%
6	Tax Credits - Zero Cost	0			
7	Tax Credits - Wtd. Cost	0			
8	Accum. Deferred Income Taxes	0			
9	Other (Explain)	0			
10	Total	3,563,030.05	100.00%		8.77%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books		(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-					
2	Short-Term Debt	37,807.47					37,807.47
3	Preferred Stock	-					
4	Common Equity	3,485,276.69	A	Parent Advances		39,945.89	3,525,223
5	Customer Deposits	-					
6	Tax Credits - Zero Cost	-					
7	Tax Credits - Wtd. Cost	-					
8	Accum. Deferred Income Tax	-					
9	Other (Explain)	-					
10	Total	3,523,084.16					3,563,030

* List corresponding adjustments to rate base below:

	Description	Amount
A	Working Capital provided by parent for construction in progress and other items of working capital. Booked to intercompany payables.	39,945.89

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)
1	CSWR-Florida has no preferred stock outstanding												

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Schedule: D-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	3,481.44	11/22/2026	37,807.47	9.2%
	Total	3,481.44		37,807.47	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	CSWR-Florida has no long-term debt											
	Total											

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	CSWR-Florida has not variable rate long-term date												
	Total												

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule - Water | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-1
Page 1 of 2
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	$ 23.74	$ 32.71
3	3/4"	$ 35.61	$ 49.07
4	1"	$ 59.35	$ 81.78
5	1-1/2"	$ 118.70	$ 163.55
6	2"	$ 189.92	$ 261.68
7	3"	$ 379.84	$ 490.65
8	4"	$ 593.50	$ 817.75
9	6"	$ 1,187.00	$ 1,635.50
10	Gallonage charge per 1,000 Gallons	$ 8.61	$ 11.87
11			
12	General Service		
13	5/8" x 3/4"	$ 23.74	$ 32.71
14	3/4"	$ 35.61	$ 49.07
15	1"	$ 59.35	$ 81.78
16	1-1/2"	$ 118.70	$ 163.55
17	2"	$ 189.92	$ 261.68
18	3"	$ 379.84	$ 490.65
19	4"	$ 593.50	$ 817.75
20	6"	$ 1,187.00	$ 1,635.50
21	Gallonage charge per 1,000 Gallons	$ 8.61	$ 11.87
22			
23	Irrigation Service		
24	5/8" x 3/4"	$ 11.77	$ 16.22
25	3/4"	$ 17.66	$ 24.33
26	1"	$ 29.43	$ 40.55
27	1-1/2"	$ 58.85	$ 81.10
28	2"	$ 94.16	$ 129.76
29	3"	$ 205.98	$ 243.30
30	4"	294.26	$ 405.50
31	6"	588.51	$ 811.00
	8"	1059.32	$ 1,297.60
32	Gallonage charge per 1,000 Gallons	1.64	$ 2.26

Rate Schedule - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-1**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	$ 30.62	$ 37.00
	Gallonage charge per 1,000 Gallons		
3	8,000 gallon cap	$ 6.64	$ 7.88
4			
5	General Service		
6	5/8" x 3/4"	$ 30.62	$ 36.36
7	3/4"	$ 45.93	$ 54.54
8	1"	$ 76.55	$ 90.90
9	1-1/2"	$ 153.10	$ 181.80
10	2"	$ 244.96	$ 290.87
11	3"	$ 489.92	$ 545.39
12	4"	$ 765.50	$ 908.98
13	6"	$ 1,531.00	$ 1,817.96
14	Gallonage charge per 1,000 Gallons	$ 7.97	$ 9.46
15			
16	Residential Wastewater Only		
17	Flat Rate	$ 47.96	$ 56.95

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
	Residential						
1	5/8" x 3/4"	3704	9,867	$ 23.74	$ 87,932.96	$ 32.71	$ 121,157.84
2	3/4"			$ 35.61	$ -	$ 49.07	$ -
3	1"	48	157	$ 59.35	$ 2,848.80	$ 81.78	$ 3,925.20
4	1-1/2"			$ 118.70	$ -	$ 163.55	$ -
5	2"	72	4,589	$ 189.92	$ 13,674.24	$ 261.68	$ 18,840.96
6	3"	12	230	$ 379.84	$ 4,558.08	$ 490.65	$ 5,887.80
7	4"			$ 593.50	$ -	$ 817.75	$ -
8	6"			$ 1,187.00	$ -	$ 1,635.50	$ -
9	Gallonage charge per 1,000 Gallons			$ 8.61	$ 127,798.23	$ 11.87	$ 176,114.16
10							
11	Total Residential	3836	14,843		$ 236,812.31		$ 325,925.96
12							
13	Average Bill				$ 61.73		$ 84.97
14							
15	General Service						
16	5/8" x 3/4"			$ 23.74		$ 32.71	
17	3/4"			$ 35.61		$ 49.07	
18	1"			$ 59.35		$ 81.78	
19	1-1/2"			$ 118.70		$ 163.55	
20	2"			$ 189.92		$ 261.68	
21	3"			$ 379.84		$ 490.65	
22	4"			$ 593.50		$ 817.75	
23	6"			$ 1,187.00		$ 1,635.50	
24	Gallonage charge per 1,000 Gallons			$ 8.61		$ 11.87	
25							
26	Total General Service						
27							
28	Average Bill						
29							
30	Irrigation Service						
31	5/8" x 3/4"	1030	25,801	$ 11.77	$ 12,123.10	$ 16.22	$ 16,706.60
32	3/4"			$ 17.66	$ -	$ 24.33	$ -
33	1"	12	427	$ 29.43	$ 353.16	$ 40.55	$ 486.60
34	1-1/2"			$ 58.85	$ -	$ 81.10	$ -
35	2"	219	36,472	$ 94.16	$ 20,621.04	$ 129.76	$ 28,417.44
36	3"	36	9,940	$ 205.98	$ 7,415.28	$ 243.30	$ 8,758.80
37	4"	24	4,174	$ 294.26	$ 7,062.24	$ 405.50	$ 9,732.00
38	6"			$ 588.51	$ -	$ 811.00	$ -
39	8"	12	8,765	$ 1,059.32	$ 12,711.84	$ 1,297.60	$ 15,571.20
40	Gallonage charge per 1,000 Gallons			$ 1.64	$ 140,349.56	$ 2.26	$ 193,410.70
41							
42	Total Irrigation Service	1333	85,579		$ 200,636.22		$ 273,083.34
43							
44	Average Bill				$ 150.51		$ 204.86
45							
46	Unbilled Revenues						
47	Other Revenue				$ 1,811.76		
48	Misc. Serv. Charges						
49							
50	Total Revenue				$ 439,260.29		$ 599,009.30
51							
52	Booked Revenue				$ 444,604.19		
53							
54	Difference (Explain)				$ 5,343.90		
55							
56	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch. The model is based on bills dated within the						
57	test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-2
Page 2 of 2
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
	Residential						
1	All Meter Sizes	3,728		$ 30.62	$ 114,151.36	$ 37.00	$ 137,952.35
	Gallonage charge per 1,000 Gallons						
2	8,000 gallon cap		8245	$ 6.64	$ 54,746.80	$ 7.88	$ 65,008.14
3							
4	Total Residential	3,728	8,245		$ 168,898.16		$ 202,960.49
5							
6	Average Bill				$ 45.31		$ 54.44
7							
8	General Service						
9	5/8" x 3/4"	48	388,721	$ 30.62	$ 1,469.76	$ 36.36	$ 1,745.24
10	3/4"			$ 45.93	$ -	$ 54.54	$ -
11	1"	36	137,174	$ 76.55	$ 2,755.80	$ 90.90	$ 3,272.33
12	1-1/2"			$ 153.10	$ -	$ 181.80	$ -
13	2"	72	8,679,634	$ 244.96	$ 17,637.12	$ 290.87	$ 20,942.89
14	3"	12	1,332,754	$ 489.92	$ 5,879.04	$ 545.39	$ 6,544.65
15	4"			$ 765.50	$ -	$ 908.98	$ -
16	6"			$ 1,531.00	$ -	$ 1,817.96	$ -
17	Gallonage charge per 1,000 Gallons			$ 7.97	$ 83,990.12	$ 9.46	
18							
19	Total General Service	168	10,538,283		$ 111,731.84		$ 32,505.12
20							
21	Average Bill				$ 665.07		$ 193.48
22							
23	Residential Wastewater Only						
24	Flat Rate	290		$ 47.96	$ 13,908.40	$ 56.95	$ 16,515.29
25							
26	Total Residential Wastewater Only	290			$ 13,908.40		$ 16,515.29
27							
28	Average Bill				$ 47.96		$ 56.95
29							
30	Unbilled Revenues						
31	Other Revenue				$ 1,925.00		
32	Misc. Serv. Charges						
33							
34	Total Revenue				$ 294,538.40		$ 251,980.90
35							
36	Booked Revenue				$ 255,099.97		
37							
38	Difference (Explain)				$ (39,438.43)		
39							
40	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch. The model is based on bills dated within						0
41	test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-3
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (Irrigation)	(7) Total
1	February	319				111	430
2	March	321				111	432
3	April	322				112	434
4	May	320				112	432
5	June	321				111	432
6	July	319				111	430
7	August	319				111	430
8	September	318				111	429
9	October	319				112	431
10	November	321				111	432
11	December	318				109	427
12	January	320				111	431
	Total	3,837				1,333	5,170

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-3
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	326	14	-	-	-	340
2	March	328	14	-	-	-	342
3	April	329	14	-	-	-	343
4	May	327	14	-	-	-	341
5	June	329	14	-	-	-	343
6	July	326	14	-	-	-	340
7	August	326	14	-	-	-	340
8	September	325	14	-	-	-	339
9	October	327	14	-	-	-	341
10	November	328	14	-	-	-	342
11	December	325	14	-	-	-	339
12	January	327	14	-	-	-	341
	Total	3,923	168	-	-	-	4,091

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-4
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 38.00	$ 99.00	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 38.00	$ 47.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 7.00	$ 7.00	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
17					
18	Direct Debit Charge	$ 1.36	$ 1.36	N/A	N/A
19					
20	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-4
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	Actual Cost	Actual Cost	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 38.00	$ 99.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 7.00	$ 7.00	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
15					
16	Direct Debit	$ 1.36	$ 1.36	N/A	N/A
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-5
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		N/A	N/A	N/A	N/A	$ 1,587.76	$ 1,587.76
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 1,587.76	
7	Total					$ 1,587.76	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-5
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		N/A	N/A	N/A	N/A	$ 1,701.31	$ 1,701.31
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 1,701.31	
7	Total					$ 1,701.31	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4 1/2" - 5 1/4"	Mueller Super Centurion 250 Wet Barrel 3 Way	40
Total			40

Private Fire Protection Service | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type			(4) Quantity
1	Unknown	Unknown			1
2 Total					1

3 *CSWR-Florida – Aquarina: Tidewater Condos within the
4 Aquarina service area utilizes a private fire protection system.

Contracts and Agreements Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	No outstanding contracts/agreements having rates or conditions different from those on	
2	approved tariff.	

Tax or Franchise Fee Schedule | Florida Public Service Commission

Company: CSWR-Florida (Aquarina) | Schedule: E-9
Docket No.: 20250052 | Page 1 of 1
Test Year Ended: 1/31/2025 | Preparer: Brent Thies

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
1	CSWR-Florida incurred no franchise taxes or fees in the test period				

Service Availability Charges Schedule

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []

Schedule: E-10
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	**Water - Potable Service**		
2	Main Extension Charge		
3	Residential-per ERC (350 GPD)	$ 500.00	Actual Cost
4	All others-per Gallon	$ 1.43	Actual Cost
5			
6	Meter Installation Charge	$ 150.00	Actual Cost
7	5/8" x 3/4"	Actual Cost	Actual Cost
8	All other meter sizes		
9			
10	Plant Capacity Charge		
11	Residential-per ERC (350 GPD)	$ 780.00	$ 780.00
12	All others-per Gallon	$ 2.23	$ 2.23
13			
14			
15	**Water - Non-Potable Service**		
16			
17	Main Extension Charge		
18	Residential-per ERC (350 GPD)	$ 50.00	Actual Cost
19	All others-per Gallon	$ 0.14	Actual Cost
20			
21	Meter Installation Charge		
22	5/8" x 3/4"	$ 150.00	Actual Cost
23	All other meter sizes	Actual Cost	Actual Cost
24			
25	Plant Capacity Charge		
26	Residential-per ERC (350 GPD)	$ 250.00	$ 250.00
27	All others-per Gallon	$ 0.71	$ 0.71
28			
29	Meter Bench Test		
30	5/8" x 3/4"	N/A	$ 20.00
31	1" and 1 1/2"	N/A	$ 25.00
32	2" +	N/A	Actual Cost
33			
34	Customer Connection (Tap In) Charge	N/A	Actual Cost

Service Availability Charges Schedule

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-10
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
	Sewer		
1	This utility does not have any present availability charges for wastewater services.		
2			
3	Main Extension Charge	N/A	Actual Cost
4			
5	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-12
Page 1 of 1
Preparer: Aaron Silas

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Year Bills	(5) Test Year Consumption	(6) Projection Factor	(7) Projected Test Year Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.										

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	1,716,000.00		1,011,219.00		704,781.00	41%
Mar-24	1,467,000.00		967,038.00		499,962.00	34%
Apr-24	1,281,000.00		637,306.00		643,694.00	50%
May-24	1,171,000.00		740,007.00		430,993.00	37%
Jun-24	997,000.00		976,199.00		20,801.00	2%
Jul-24	1,022,000.00		610,668.00		411,332.00	40%
Aug-24	910,000.00		702,060.00		207,940.00	23%
Sep-24	916,000.00		606,366.00		309,634.00	34%
Oct-24	1,022,000.00		353,482.00		668,518.00	65%
Nov-24	1,299,200.00		765,169.00		534,031.00	41%
Dec-24	1,114,000.00		740,951.00		373,049.00	33%
Jan-25	1,099,000.00		438,569.00		660,431.00	60%
Total	14,014,200.00		8,549,034.00		5,465,166.00	39%

1 Please note that this includes residential usage only. The unaccounted for water is greater than 10% due to the combination of leaks throughout the distribution system, and hydrant flushing
2 as a preventative maintenance task during the test year.
3 Corrective Actions: CSWR - Florida is consistently implementing industry standard practices, such as adding hydrant flushing meters to more accurately capture water used in these tasks
4 and for leak detection to assist in mitigating these issues. We continue to evaluate and improve methodologies to reduce unaccounted for water.

Gallons of Wastewater Treated
In Thousands of Gallons

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) Aquarina WWTP	(2) Individual Plant Flows (Name)	(3) Individual Plant Flows (Name)	(4) Individual Plant Flows (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Feb-24	46,000.00				46,000.00	
Mar-24	58,000.00				58,000.00	
Apr-24	34,355.00				34,355.00	
May-24	45,100.00				45,100.00	
Jun-24	35,019.00				35,019.00	
Jul-24	36,230.00				36,230.00	
Aug-24	41,861.00				41,861.00	
Sep-24	44,252.00				44,252.00	
Oct-24	40,493.00				40,493.00	
Nov-24	44,000.00				44,000.00	
Des-24	37,000.00				37,000.00	
Jan-25	53,000.00				53,000.00	
Total	515,310.00				515,310.00	

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-3
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

			DATE		GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.				75,000
2.	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		2/21/2024		148,000
3.	Five-Day Max Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	(1) (2) (3) (4) (5)	2/20/2024 2/19/2024 2/21/2024 2/18/2024 2/22/2024	 AVERAGE	107,900 107,200 107,200 91,400 80,800 98,900
4.	Average Daily Flow				38,531
5.	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.				N/A

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		99,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	Feb	58,000.00

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

	Line No.					
	1	INPUT INFORMATION:				
	2	**Water Treatment System**				
	3	Number of Wells			1	
	4	Total Well Capacity, gpm			52	gpm
(E)	5	Firm Reliable Well pumping Capacity (largest well out), gpm			52	gpm
	6	Firm Reliable Well pumping Capacity (largest well out), gpd			50,000	gpd
	7	Peak Day Demand			148,000	gpd
(A)	8	Peak Hour Demand = 2 x Maximum Day / 1440			206	gpm
(C)	10	Fire Flow Requirement	0 gpm	2 Hours	-	gpd
	11	Fire Flow Requirement			-	gpm
	12	Unaccounted For Water	39.00%		15,025.91	gpd, avg
	13	Acceptable Unaccounted For	10.00%		3,853.06	gpd, avg
(D)	14	Excess Unaccounted for			11,173	gpd, avg
(B)	15	Property Needed to Serve			-	gpm
	16	Used and Useful Analysis, in accordance with Rule 25-30.4325:				
	17	Treatment System (Peak Demand / Firm Reliable Capacity)			100.0%	
	18	**Storage Facilities**				
	19	Ground Storage Capacity, gal.			250,000	gallons
	20	Usable Ground Storage (90%), gal			225,000	gallons
	21	Elevated Storage			-	gallons
	22	Usable Elevated Storage			-	gallons
	23	Hydropneumatic Storage Capacity, gal.			5,000	gallons
	24	Usable Hydropneumatic Storage Capacity (0%), gal.			-	gallons
	25	Total Usable Storage, gal.			225,000	gallons
	26	Used and Useful Analysis, in accordance with Rule 25-30.4325:				
	27	Storage Facilities (Peak Demand / Usable Storage)			65.8%	
	28	Please note that the used and useful percentage for the water storage facilities reflects that the facility				
	29	was constructed with excess capacity to accommodate anticipated future development.				

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14
Line No.

1	Used and Useful Flow	48,600
2	Property Needed for Post Test Year Period	-
4	Permitted Capacity	99,000 gpd
5	Used and Useful Percentage	49.09%

6 Please note that the used and useful percentage for the wastewater treatment plant
7 reflects that the facility was constructed with excess capacity to accommodate
8 anticipated future development.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Due to only have two full years of historical information on this system, CSWR-Florida is only able to fill in information for TY and TY-1. The "Total Gallons Sold" includes irrigation usage

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	321	321	321	7,909,059	24,639	103,054,409	4,183	0%
5	TY	321	322	322	7,930,707	24,668	107,353,665	4,352	4.05%

					Average Growth Through 5-Year Period (Col. 8)				4.05%
									=======

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Due to only have two full years of historical information on this system, CSWR-Florida is only able to fill in information for TY and TY-1. The "Total Gallons Treated" includes irrigation usage

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	304	304	304	42,618,176	140,191	52,215,411	372	0
5	TY	304	305	305	41,987,850	137,891	53,257,985	386	3.70%
				Average Growth Through 5-Year Period (Col. 8)					3.70%

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	3705	1	3705	$ 87,932.96	33,244.30	$ 121,177.26	$ 32.71
3/4"		1.5	0	$ -	-	$ -	$ 49.07
1"	48	2.5	120	$ 2,848.80	1,077.03	$ 3,925.83	$ 81.78
1-1/2"		5	0	$ -	-	$ -	$ 163.55
2"	72	8	576	$ 13,674.24	5,169.74	$ 18,843.98	$ 261.68
3"	12	15	180	$ 4,558.08	1,723.25	$ 6,281.33	$ 490.65
4"		25	0	$ -	-	$ -	$ 817.75
6"		50	0	$ -	-	$ -	$ 1,635.50
Gallonage charge per 1,000 Gallons			14,843.00	$ 127,798.23	48,315.93	$ 176,114.16	$ 11.87
General Service							
5/8" x 3/4"		1	0				$ 32.71
3/4"		1	0				$ 49.07
1"		2.5	0				$ 81.78
1-1/2"		5	0				$ 163.55
2"		8	0				$ 261.68
3"		15	0				$ 490.65
4"		25	0				$ 817.75
6"		50	0				$ 1,635.50
Gallonage charge per 1,000 Gallons							$ 11.87
Irrigation Service							
5/8" x 3/4"	1030	1	1030	$ 12,123.10	4,583.31	$ 16,706.41	$ 16.22
3/4"		1.5	0	$ -	-		$ 24.33
1"	12	2.5	30	$ 353.16	133.52	$ 486.68	$ 40.55
1-1/2"		5	0	$ -	-		$ 81.10
2"	219	8	1752	$ 20,621.04	7,796.08	$ 28,417.12	$ 129.76
3"	36	15	540	$ 7,415.28	2,803.45	$ 10,218.73	$ 243.30
4"	24	25	600	$ 7,062.24	2,669.98	$ 9,732.22	$ 405.50
6"		50	0	$ -	-		$ 811.00
8"	12	80	960	$ 12,711.84	4,805.89	$ 17,517.73	$ 1,297.60
Gallonage charge per 1,000 Gallons			85,579.00	$ 140,349.56	53,061.14	$ 193,410.70	$ 2.26
Total:	5170		9493	$ 437,448.53	165,383.61	$ 602,832.14	

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	3663	1	3663	$ 114,151.36	21,395.70	$ 135,547.06	$ 37.00
Gallonage charge per 1,000 Gallons			8,245.00	$ 54,746.80	10,261.34	$ 65,008.14	$ 7.88
General Service							
5/8" x 3/4"	48	1	48	$ 1,469.76	275.48	$ 1,745.24	$ 36.36
3/4"		1.5	0	$ -	-	$ -	$ 54.54
1"	36	2.5	90	$ 2,755.80	516.53	$ 3,272.33	$ 90.90
1-1/2"		5	0	$ -	-	$ -	$ 181.80
2"	72	8	576	$ 17,637.12	3,305.77	$ 20,942.89	$ 290.87
3"	12	15	180	$ 5,879.04	1,101.92	$ 6,980.96	$ 545.39
4"		25	0	$ -	-	$ -	$ 908.98
6"		50	0	$ -	-	$ -	$ 1,817.96
Gallonage charge per 1,000 Gallons			10,538,283.00	$ 83,990.12	15,742.50	$ 99,732.61	$ 9.46
Residential Wastewater Only							
Flat Rate	290	1	290	$ 13,908.40	2,606.89	$ 16,515.29	$ 56.95
Total:	4121		4847	$ 294,538.40	55,206.14	349,744.54	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC - BFF Corp.

Docket No. 20250052-WS

VOLUME I (September 15, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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Schedule of Water Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	CSWR-Florida (BFF) provides wastewater service only, therefore				
2	this schedule is not applicable.				

Schedule of Wastewater Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-2
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	264,864	-	264,864	A-6
2	Utility Land & Land Rights	34,751	-	34,751	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(202,039)	-	(202,039)	A-10
6	Less: CIAC	(35,402)	-	(35,402)	A-12
7	Accumulated Amortization of CIAC	31,097	-	31,097	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	93,273	-	93,273	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (BFF)
Docket No.: 20250052 **Schedule: A-3**
Test Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] or Projected [ ]

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

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	11/30/2023 Balance	-	249,735
2	2023 Additions	-	20,868
3	2023 Retirements		(2,411)
4	2023 Adjustments		
5	1/31/2024 Balance	-	268,191
6	2024 Additions	-	68,086
7	2024 Retirements		
8	2024 Adjustments		
9	1/31/2025 Balance	-	336,277
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	1/31/2025 Balance	-	336,277

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	CSWR-Florida (BFF) provides wastewater service only, therefore			
2	this schedule is not applicable.			

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	CSWR-Florida (BFF) provides wastewater service only, therefore							
2	this schedule is not applicable.							

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance

1 CSWR-Florida (BFF) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	34,751.44		
7	354.2 Structures & Improvements	5,263.93		
8	360.2 Collection Wastewaters - Force	110,666.00		
9	361.2 Collection Wastewaters - Gravity	81,450.98		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	6,219.00		
12	364.2 Flow Measuring Devices	383.00		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	21,334.00		
19	371.3 Pumping Equipment	-		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	-		
25	381.4 Plant Wastewaters	17,043.00		
26	382.4 Outfall Wastewater Lines	-		
27	389.4 Other Plant & Misc. Equipment	-		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	-		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	22,504.38		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 299,615.73	$	

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	34,751	34,751	34,751	34,751	34,751	34,751	34,751
7	354.2 Structures & Improvements	-	-	-	-	-	-	-
8	360.2 Collection Wastewaters - Force	110,666	110,666	110,666	110,666	110,666	110,666	110,666
9	361.2 Collection Wastewaters - Gravity	77,795	77,795	77,795	77,795	77,795	77,795	77,795
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	6,219	6,219	6,219	6,219	6,219	6,219	6,219
12	364.2 Flow Measuring Devices	383	383	383	383	383	383	383
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	21,334	21,334	21,334	21,334	21,334	21,334	21,334
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	-	-	-
25	381.4 Plant Wastewaters	17,043	17,043	17,043	17,043	17,043	17,043	17,043
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	-	-	-	-	-	-	-
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 268,191	$ 268,191	$ 268,191	$ 268,191	$ 268,191	$ 268,191	$ 268,191

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) Month # 12	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	34,751	34,751	34,751	34,751	34,751	34,751	34,751
7	354.2 Structures & Improvements	11,405	11,405	11,405	11,405	11,405	11,405	5,264
8	360.2 Collection Wastewaters - Force	110,666	110,666	110,666	110,666	110,666	110,666	110,666
9	361.2 Collection Wastewaters - Gravity	85,716	85,716	85,716	85,716	85,716	85,716	81,451
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	6,219	6,219	6,219	6,219	6,219	6,219	6,219
12	364.2 Flow Measuring Devices	383	383	383	383	383	383	383
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	21,334	21,334	21,334	21,334	21,334	21,334	21,334
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	-	-	-
25	381.4 Plant Wastewaters	17,043	17,043	17,043	17,043	17,043	17,043	17,043
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	48,760	48,760	48,760	48,760	48,760	48,760	22,504
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 336,277	336,277	336,277	336,277	336,277	336,277	$ 299,616

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	11/30/2023 Balance	-	200,088
2	2023 Additions		
3	2023 Retirements		(1,227)
4	2023 Adjustments		
5	1/31/2024 Balance		198,861
6	2024 Additions		7,799
7	2024 Retirements		
8	2024 Adjustments		
9	1/31/2025 Balance		206,660
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	1/31/2025 Balance	-	206,660

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1 CSWR-Florida (BFF) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	CSWR-Florida (BFF) provides wastewater service only, therefore							
2	this schedule is not applicable.							
42	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	CSWR-Florida (BFF) provides wastewater service only, therefore							
2	this schedule is not applicable.							

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	COLLECTION PLANT	-	-	-
6	353.2 Land & Land Rights	-	-	-
7	354.2 Structures & Improvements	48	-	-
8	360.2 Collection Wastewaters - Force	92,554	-	-
9	361.2 Collection Wastewaters - Gravity	77,800	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	6,219	-	-
12	364.2 Flow Measuring Devices	380	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	14,167	-	-
19	371.3 Pumping Equipment	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-
25	381.4 Plant Wastewaters	10,396	-	-
26	382.4 Outfall Wastewater Lines	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-
28	GENERAL PLANT	-	-	-
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-
32	391.5 Transportation Equipment	-	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-
35	394.5 Laboratory Equipment	-	-	-
36	395.5 Power Operated Equipment	-	-	-
37	396.5 Communication Equipment	474	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	$ 202,039	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-
8	360.2 Collection Wastewaters - Force	90,711	91,018	91,325	91,632	91,940	92,247	92,554
9	361.2 Collection Wastewaters - Gravity	77,601	77,745	77,795	77,795	77,795	77,795	77,795
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	6,219	6,219	6,219	6,219	6,219	6,219	6,219
12	364.2 Flow Measuring Devices	365	372	378	383	383	383	383
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	13,812	13,871	13,930	13,990	14,049	14,108	14,167
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	-	-	-
25	381.4 Plant Wastewaters	10,152	10,193	10,234	10,274	10,315	10,356	10,396
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	-	-	-	-	-	-	-
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 198,861	$ 199,418	$ 199,882	$ 200,293	$ 200,700	$ 201,107	$ 201,514

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	30	59	89	119	149	178	48
8	360.2 Collection Wastewaters - Force	92,861	93,168	93,475	93,782	94,089	94,396	92,554
9	361.2 Collection Wastewaters - Gravity	77,810	77,824	77,839	77,854	77,868	77,883	77,800
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	6,219	6,219	6,219	6,219	6,219	6,219	6,219
12	364.2 Flow Measuring Devices	383	383	383	383	383	383	380
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	14,226	14,286	14,345	14,404	14,463	14,522	14,167
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	-	-	-
25	381.4 Plant Wastewaters	10,437	10,477	10,518	10,559	10,599	10,640	10,396
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	406	813	1,219	1,625	2,032	2,438	474
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 202,372	$ 203,229	$ 204,087	$ 204,945	$ 205,802	$ 206,660	$ 202,039

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	-	35,402
2	2023 Additions	-	-
3	2023 Adjustments		-
4	01/31/2024 Balance	-	35,402
5	2024 Additions	-	-
6	2024 Adjustments	-	-
7	01/31/2025 Balance	-	35,402
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	35,402

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	-		
6				
7	Total	$ -	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	35,402		
12				
13	Total	$ 35,402	$	$

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	35,402	35,402	35,402	35,402	35,402	35,402	35,402
12								
13	Total	$ 35,402	$ 35,402	$ 35,402	$ 35,402	$ 35,402	$ 35,402	$ 35,402

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	35,402	35,402	35,402	35,402	35,402	35,402	35,402
12								
13	Total	$ 35,402	$ 35,402	$ 35,402	$ 35,402	$ 35,402	$ 35,402	$ 35,402

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	-	30,411
2	2023 Additions	-	98
3	2023 Adjustments	-	
4	01/31/2024 Balance	-	30,510
5	2024 Additions	-	1,175
6	2024 Adjustments	-	
7	01/31/2025 Balance	-	31,684
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	1/31/2025 Balance	-	31,684

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	-		
6				
7	Total	$ -	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	31,097		
12				
13	Total	$ 31,097	$	$

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	30,510	30,608	30,706	30,804	30,902	31,000	31,098
12								
13	Total	$ 30,510	$ 30,608	$ 30,706	$ 30,804	$ 30,902	$ 31,000	$ 31,098

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	31,195	31,293	31,391	31,489	31,587	31,684	31,097
12								
13	Total	$ 31,195	$ 31,293	$ 31,391	$ 31,489	$ 31,587	$ 31,684	$ 31,097

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	-	508	508
4	Accounts Rec'b - Customer	-	12,645	12,645
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	-	2	2
7	Allowance for Bad Debts	-	(1,831)	(1,831)
8	Prepayments	-	3	3
9	Miscellaneous Current & Accrued Assets	-	1,786	1,786
10				
11	Current Liabilities (13 month average)	-		
12	Accounts Payable	-	(11,210)	(11,210)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	(3,780)	(3,780)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	(43)	(43)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	-	(3,684)	(3,684)
20				
21	Working Capital (Balance Sheet Method)	$ -	$ (5,605)	$ (5,605)
22				
23	Working Capital to Rate Base Summary	-	-	$ -

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	268,191	268,191	268,191	268,191	268,191	268,191	268,191
2	Construction Work in Progress	19,694	129,109	144,327	151,746	153,303	155,055	153,232
3	Other Utility Plant Adjustments	345,377	345,377	345,377	345,377	345,377	345,377	345,377
4	GROSS UTILITY PLANT	$ 633,262	$ 742,678	$ 757,896	$ 765,315	$ 766,872	$ 768,624	$ 766,800
5	Less: Accumulated Depreciation	(198,861)	(199,418)	(199,882)	(200,293)	(200,700)	(201,107)	(201,514)
6	NET UTILITY PLANT	$ 434,401	$ 543,260	$ 558,015	$ 565,022	$ 566,172	$ 567,517	$ 565,286
7	Cash	1,842	762	151	526	492	131	327
8	Accounts Rec'b - Customer	7,195	5,391	11,290	11,842	12,143	14,214	13,399
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	3	3	3	3
11	Allowance for Bad Debts	(1,845)	(207)	(2,034)	(1,234)	(1,645)	(1,972)	(1,779)
12	Prepayments	6	5	5	4	4	3	3
13	Miscellaneous Current & Accrued Assets	1,662	1,693	1,451	1,801	1,747	1,758	1,856
14	TOTAL CURRENT ASSETS	$ 8,860	$ 7,644	$ 10,863	$ 12,941	$ 12,743	$ 14,136	$ 13,807
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	77,613	195	204	225	215	215	(3,385)
17	Clearing Accounts	(400)	(414)	(477)	(524)	(555)	(546)	(657)
18	Deferred Rate Case Expense	-	1	1	1	1	1	200
19	Other Miscellaneous Deferred Debits	5,838	5,838	5,838	5,838	5,812	6,117	6,066
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 83,051	$ 5,620	$ 5,566	$ 5,540	$ 5,473	$ 5,787	$ 2,224
22	TOTAL ASSETS	$ 526,312	$ 556,524	$ 574,443	$ 583,502	$ 584,388	$ 587,441	$ 581,318
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	336,277	336,277	336,277	336,277	336,277	336,277	299,616
2	Construction Work in Progress	82,085	93,170	93,295	96,246	98,351	98,313	112,918
3	Other Utility Plant Adjustments	345,377	345,377	345,377	345,377	345,377	345,377	345,377
4	GROSS UTILITY PLANT	763,740	774,825	774,950	777,901	780,006	779,968	757,911
5	Less: Accumulated Depreciation	(202,372)	(203,229)	(204,087)	(204,945)	(205,802)	(206,660)	(202,221)
6	NET UTILITY PLANT	561,368	571,596	570,863	572,956	574,204	573,308	555,690
7	Cash	21	509	436	860	86	456	508
8	Accounts Rec'b - Customer	15,673	11,527	13,656	16,316	16,099	15,635	12,645
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	3	3	3	3	-	-	2
11	Allowance for Bad Debts	(2,173)	(890)	(2,184)	(3,167)	(2,454)	(2,219)	(1,831)
12	Prepayments	2	5	(2)	(1)	0	0	3
13	Miscellaneous Current & Accrued Assets	1,893	1,914	1,843	1,838	1,873	1,895	1,786
14	TOTAL CURRENT ASSETS	15,419	13,069	13,751	15,849	15,604	15,767	13,112
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	(3,385)	(3,385)	(3,385)	(3,385)	(3,385)	(3,385)	4,228
17	Clearing Accounts	(642)	(621)	(824)	(782)	168	291	(460)
18	Deferred Rate Case Expense	200	211	232	246	246	246	122
19	Other Miscellaneous Deferred Debits	6,015	5,964	36,521	32,850	38,242	38,242	15,322
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	2,188	2,169	32,543	28,928	35,270	35,392	19,212
22	TOTAL ASSETS	578,975	586,834	617,157	617,733	625,078	624,468	588,013
		-	-	-	(0)	0	0	0

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	425,396	425,396	425,396	425,396	425,382	425,382	522,665
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(12,783)	(20,633)	(14,155)	(19,063)	(16,438)	(16,841)	(18,591)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	412,613	404,763	411,240	406,332	408,944	408,540	504,073
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	93,411	122,180	127,603	142,362	150,104	152,929	57,295
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	93,411	122,180	127,603	142,362	150,104	152,929	57,295
12	Accounts Payable	13,151	21,932	27,721	26,461	16,827	15,767	10,822
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	43	43	43	43	43	43	43
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	2,201	2,812	3,140	3,706	3,970	5,760	4,780
20	TOTAL CURRENT & ACC. LIABILITIES	15,396	24,787	30,904	30,210	20,840	21,569	15,645
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	35,402	35,402	35,402	35,402	35,402	35,402	35,402
27	Less: Accum. Amortization of CIAC	(30,510)	(30,608)	(30,706)	(30,804)	(30,902)	(31,000)	(31,098)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	526,312	556,524	574,443	583,502	584,388	587,441	581,318

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	522,665	522,665	522,665	522,665	522,665	522,665	477,769
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(21,337)	(28,389)	(30,083)	(27,994)	(27,640)	(28,565)	(21,732)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	501,328	494,276	492,582	494,671	495,024	494,099	456,037
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	59,721	71,492	106,260	102,929	112,465	117,662	108,955
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	59,721	71,492	106,260	102,929	112,465	117,662	108,955
12	Accounts Payable	7,350	9,688	12,356	(810)	(5,881)	(9,658)	11,210
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	14,923	17,110	17,110	3,780
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	43	43	43	43	43	43	43
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,327	7,226	1,904	2,065	2,500	1,494	3,684
20	TOTAL CURRENT & ACC. LIABILITIES	13,719	16,957	14,304	16,220	13,773	8,988	18,716
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	35,402	35,402	35,402	35,402	35,402	35,402	35,402
27	Less: Accum. Amortization of CIAC	(31,195)	(31,293)	(31,391)	(31,489)	(31,587)	(31,684)	(31,097)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	578,975	586,834	617,157	617,733	625,077	624,467	588,013

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (BFF)
Test Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	CSWR-Florida (BFF) provides wastewater service only, therefore						
2	this schedule is not applicable.						

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Test Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	98,495	-	98,495	34,217	132,712	B-4
2	Operation & Maintenance	104,795	6,216	111,010	1,540	112,550	B-6
3	Depreciation, net of CIAC Amort.	6,624	-	6,624	-	6,624	B-14
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	5,207	-	5,207	-	5,207	B-15
6	Provision for Income Taxes	-	-	-	162	162	C-1
7	OPERATING EXPENSES	116,625	6,216	122,841	1,702	124,542	
8	NET OPERATING INCOME	(18,130)	(6,216)	(24,346)	32,516	8,170	
9	RATE BASE	93,273		93,273		93,273	
10	RATE OF RETURN	-19.44%		-26.10%		8.76%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (BFF)
Test Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-3
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

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

Line No.	Description		Water	Wastewater
1	**Operations & Maintenance**			
2				
3	Customer Billing Cost		-	(463)
4	New third party provider contract began 1/1/25			
5	Property Insurance		-	1,092
6	New policy as of 1/1/25			
7	Admin Expenses Transferred		-	(2,537)
8	Reduction of overhead allocated cost			
9	Contract Operations		-	7,441
10	New third party contract began 10/1/2024			
11	Testing		-	-
12	Cost included in new operations contract that began 10/1/2024			
13	Chemicals		-	725
14	Cost included in new operations contract that began 10/1/2024			
15	Sludge Removal		-	(42)
16	Cost included in new operations contract that began 10/1/2024			
17				
18				
19	**Total Adjustment Operation & Maintenance**		-	6,216
20				
21				
22	**Adjustment for Income Tax**			
23	Taxable Income before State Tax	687.45		
24	Less State Tax Exemption	(285.16)		
25	State Taxable Income	402.29		
26	**State Income tax (5.5%)**	**22.13**		
27				
28	Federal Taxable Income	665.33		
29	**Federal Income Tax (21%)**	**139.72**		
30				
31	Total Adjustment for Income Tax			162
32				
33	**Revenues**			
34	Adjustment for required return			8,170
35				
36	Adjustment for negative operating income			24,346
37				
38	Adjustment to revenue for Income Tax			162
39				
40	Adjustment for RAF fees on increased revenue			1,540
41				
42	**Total Adjustment to Revenues**			34,217
43				
44				

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Schedule Year End: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 98,495
2	461.1 Metered - Residential	$ -	521.2 Flat Rate - Commercial	$ -
3	461.2 Metered - Commercial	$ -	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ -	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 98,495
17	470 Forfeited Discounts	$ -		---
18	471 Misc. Service Revenues	$ -	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ -
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ -	536 Other Wastewater Revenues	$ -
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ -	TOTAL OTHER WASTEWATER REVENUES	$ -
26		======		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 98,495
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

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

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	CSWR-Florida (BFF) provides wastewater service only, therefore													
2	this schedule is not applicable.													

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

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

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ 2,653	$ 277	$ 5,222	$ 277	$ 4,402	$ 2,315	$ 3,674	$ 2,874	$ 3,669	$ 2,448	$ 2,819	$ 2,847	$ 33,477
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (75)	$ -	$ -	$ -	$ 180	$ (24)	$ (38)	$ -	$ -	$ 42
6	715 Purchased Power	$ 232	$ 238	$ 232	$ 238	$ 211	$ -	$ 568	$ 262	$ 359	$ 258	$ -	$ 378	$ 2,977
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	718 Chemicals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (725)	$ -	$ (725)
9	720 Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ 127	$ 55	$ 179	$ (127)	$ (57)	$ -	$ -	$ 177
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	732 Contractual Services - Acct.	$ -	$ -	$ 4	$ -	$ -	$ -	$ -	$ 16	$ -	$ -	$ -	$ 16	$ 35
12	733 Contractual Services - Legal	$ 5	$ 4	$ -	$ 29	$ -	$ 53	$ 2	$ 9	$ -	$ -	$ 24	$ -	$ 127
13	734 Contractual Services - Mgmt. Fees	$ 941	$ 1,022	$ 887	$ 799	$ 943	$ 942	$ 906	$ 1,104	$ 685	$ 465	$ 2,201	$ 752	$ 11,646
14	735 Contractual Services - Other	$ 3,615	$ 3,836	$ 3,208	$ 3,022	$ 3,275	$ 3,892	$ 5,929	$ 4,088	$ 4,721	$ 5,026	$ 3,728	$ 4,228	$ 48,569
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 659	$ 351	$ 582	$ 577	$ 577	$ 577	$ 115	$ 577	$ (1,095)	$ 115	$ 115	$ 135	$ 3,285
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	770 Bad Debt Expense	$ 60	$ 62	$ 60	$ 56	$ 57	$ 65	$ 61	$ 64	$ 63	$ 65	$ (443)	$ 61	$ 232
26	775 Miscellaneous Expenses	$ 429	$ 400	$ 478	$ 417	$ 381	$ 497	$ 414	$ 432	$ 376	$ 487	$ 238	$ 404	$ 4,952
27	TOTAL	$ 8,595	$ 6,191	$ 10,672	$ 5,339	$ 9,847	$ 8,468	$ 11,723	$ 9,784	$ 8,627	$ 8,770	$ 7,956	$ 8,821	$ 104,795

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY __/__/__	(3) Current TY __/__/__	(4) $ Difference	(5) % Difference	(6) Explanation
1	CSWR-Florida (BFF) provides wastewater service only, therefore					
2	this schedule is not applicable.					

Operation & Maintenance Expense Comparison - Wastewater

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 8/31/2002	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	0%	
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	0%	
4	710 Purchased Sewage Treatment	$ 34,812	$ 33,477	$ (1,335)	-4%	Purchased Sewer Treatment is billed based on usage, flucuation for this cost is normal.
5	711 Sludge Removal Expense	$ 1,000	$ 42	$ (958)	-96%	Prior owners had to remove more sludge than CSWR-FL did in the test year. Sludge is removed as needed, so flucuation is normal.
6	715 Purchased Power	$ 1,617	$ 2,977	$ 1,360	84%	
7	716 Fuel for Power Purchased	$ -	$ -	$ -	0%	
8	718 Chemicals	$ -	$ (725)	$ (725)	100%	Prior owners did not record any expense.
9	720 Materials & Supplies	$ 361	$ 177	$ (184)	-51%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
10	731 Contractual Services - Engr.	$ -	$ -	$ -	0%	
11	732 Contractual Services - Acct.	$ 971	$ 35	$ (936)	-96%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
12	733 Contractual Services - Legal	$ -	$ 127	$ 127	100%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees7	$ -	$ 11,646	$ 11,646	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
14	735 Contractual Services - Other	$ 6,338	$ 48,569	$ 42,231	666%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	0%	
16	742 Rental of Equipment	$ -	$ -	$ -	0%	
17	750 Transportation Expenses	$ -	$ -	$ -	0%	
18	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	757 Insurance - General Liability	$ 240	$ 3,285	$ 3,045	1269%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
24	767 Reg. Comm. Exp. - Other	$ 73	$ -	$ (73)	-100%	CSWR-FL did not record any expense.
25	770 Bad Debt Expense	$ -	$ 232	$ 232	100%	Prior owners did not record any expense.
26	775 Miscellaneous Expenses	$ 1,246	$ 4,952	$ 3,706	297%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 46,858	$ 104,795	$ 58,137	125%	
28	Total Customers	98	115	17	17%	
29	Consumer Price Index - U**	180.700	317.671	136.97	76%	

Benchmark Index:	Increase in Customer ERUs	1.17
	Increase in CPI	1.76
		1.93

**Prior Test Year data was gathered from Docket # 010919-SU Final Order Schedule 3-C*
***Source: Bureau of Labor Statistics*

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	Backflow Solutions Inc.	OSS - IT	$ 5.67	Cloud-based online subscription service for managing backflow prevention programs
3				
4	Beckemeier LeMoine Law	OSS - Legal	$ 9.00	Legal Services
5	Bryant Miller Olive	OSS - Legal	$ 12.96	Legal Services
6	CT Corporation	OSS - Legal	$ 1.98	Annual Cost for Statutory Representation
7	David Woodsmall	OSS - Legal	$ 5.30	Legal Services
8	Radey Law Firm	OSS - Legal	$ 97.68	Legal Services
9				
10	McGuireWoods LLP	OSS - MGMT Consult	$ 276.65	System Operations Consultant
11				
12	PNC & Invoice Cloud	OSS - Bank Fees	$ 471.85	Bank Fees
13				
14	UHY Advisors	OSS - Audit and Accounting	$ 19.00	Tax Preparation
15	Leo Berwick LP	OSS - Audit and Accounting	$ 16.31	Property Tax Consulting
16				
17			$ 916.40	
18				

Analysis of Rate Case Expense

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15	Total				
16					
17	Estimate Through				
18	[ ] PAA				
19	[x] Commission Hearing				
20					
21	Amortization Period 4 Years				
22	Explanation if different from Section 367 0816, Florida Statutes				
23					
24					
25					

			(A) Water	(B) Wastewater	(C) Total
26	Amortization of Rate Case Expense				
27					
28					
29		Prior Unamortized Rate Case Expense	-	-	-
30		Current Rate Case Expense	-	246	246
31			- - - - - - - - - -	- - - - - -	- - - - -
32		Total Projected Rate Case Expense	-	52,878	52,878
33			= = = = = = = = = =	= = = = = =	= = = = =
34		Annual Amortization	-	13,220	13,220
35			= = = = = = = = = =	= = = = = =	= = = = =
36		Method of Allocation Between Systems	-	100%	100%
37		(Provide Calculation)			
38					
39					

System	Total Water	Total Sewer Cu	% Water Customs	% Sewer Customers
BFF Corp	-	115	0%	100%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages					Amounts Allocated			
			Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	Total

1 CSWR-Florida (BFF) provides wastewater service only, therefore
2 this schedule is not applicable.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	CSWR-Florida (BFF) provides wastewater service only, therefore					
2	this schedule is not applicable.					

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	**INTANGIBLE PLANT**					
2	351.1 Organization	-				
3	352.1 Franchises	-				
4	389.1 Other Plant & Misc. Equipment	-				
5	COLLECTION PLANT	-				
6	353.2 Land & Land Rights	-				
7	354.2 Structures & Improvements	178.21				
8	360.2 Collection Wastewaters - Force	3,685.18				
9	361.2 Collection Wastewaters - Gravity	281.67				
10	362.2 Special Collecting Structures	-				
11	363.2 Services to Customers	-				
12	364.2 Flow Measuring Devices	17.71				
13	365.2 Flow Measuring Installations	-				
14	389.2 Other Plant & Misc. Equipment	-				
15	SYSTEM PUMPING PLANT	-				
16	353.3 Land & Land Rights	-				
17	354.3 Structures & Improvements	-				
18	370.3 Receiving Wells	710.42				
19	371.3 Pumping Equipment	-				
20	389.3 Other Plant & Misc. Equipment	-				
21	TREATMENT AND DISPOSAL PLANT	-				
22	353.4 Land & Land Rights	-				
23	354.4 Structures & Improvements	-				
24	380.4 Treatment & Disposal Equipment	-				
25	381.4 Plant Wastewaters	487.43				
26	382.4 Outfall Wastewater Lines	-				
27	389.4 Other Plant & Misc. Equipment	-				
28	GENERAL PLANT	-				
29	353.5 Land & Land Rights	-				
30	354.5 Structures & Improvements	-				
31	390.5 Office Furniture & Equipment	-				
32	391.5 Transportation Equipment	-				
33	392.5 Stores Equipment	-				
34	393.5 Tools, Shop & Garage Equipment	-				
35	394.5 Laboratory Equipment	-				
36	395.5 Power Operated Equipment	-				
37	396.5 Communication Equipment	2,437.98				
38	397.5 Miscellaneous Equipment	-				
39	398.5 Other Tangible Plant	-				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 7,798.59	$	$	$	
42						
43	LESS: AMORTIZATION OF CIAC	1,174.98				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 6,623.61	$	$	$	
46						
47						
48						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ] | **Recap Schedules: B-1,B-2**

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ -	$ -	$ -	$ -	$ -
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ -	$ -	$ -	$ -	$ -
WASTEWATER						
10	Test Year Per Books	$ 4,678	$ -	$ 528	$ -	$ 5,207
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 4,678	$ -	$ 528	$ -	$ 5,207
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 4,678	$ -	$ 528	$ -	$ 5,207

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(4,683.27)	A	4,217.36	(465.91)	0	0
2	Deferred Income Tax Expense	C-5	-		-	-	0	0
3	ITC Realized This Year	C-7	-		-	-	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-7	-		-	-	0	0
5	Parent Debt Adjustment	C-9	-		-	-	0	0
6	Total Income Tax Expense		(4,683.27)		4,217.36	(465.91)	0	0

Notes:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(18,129.97)	(6,215.82)	(24,345.79)	-	(24,345.79)
2	Add: Income Tax Expense Per Books (Sch. B-1)	-				
3	Subtotal	(18,129.97)	(6,215.82)	(24,345.79)	-	(24,345.79)
4	Less: Interest Charges (Sch. C-3)	348.09	-	348.09	-	348.09
5	Taxable Income Per Books	(18,478.06)	(6,215.82)	(24,693.89)	-	(24,693.89)
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(18,478.06)	(6,215.82)	(24,693.89)	-	(24,693.89)
10	Less: State Income Tax Exemption ($5,000)					
11	State Taxable Income	(18,478.06)	(6,215.82)	(24,693.89)	-	(24,693.89)
12	State Income Tax (5.5% of Line 11)	(1,016.29)	(341.87)	(1,358.16)	-	(1,358.16)
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(1,016.29)	(341.87)	(1,358.16)	-	(1,358.16)
16	Federal Taxable Income (Line 9 - Line 15)	(17,461.77)	(5,873.95)	(23,335.72)	-	(23,335.72)
17	Federal Income Tax Rate	21%	21%	21%	21%	21%
18	Federal Income Taxes (Line 16 x Line 17)	(3,666.97)	(1,233.53)	(4,900.50)	-	(4,900.50)
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(3,666.97)	(1,233.53)	(4,900.50)	-	(4,900.50)
	Summary:					
21	Current State Income Taxes (Line 15)	(1,016.29)	(341.87)	(1,358.16)	-	(1,358.16)
22	Current Federal Income Taxes (Line 20)	(3,666.97)	(1,233.53)	(4,900.50)	-	(4,900.50)
23	Total Current Income Tax Expense (To C-1)	(4,683.27)	(1,575.40)	(6,258.67)	-	(6,258.67)

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

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	348.09	0	348.09	0	348.09
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	348.09	0.00	348.09	0.00	348.09

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

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

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-5
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total
1		CSWR-Florida has no accumulated tax deferrals on its books								

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

1 CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	CSWR-Florida has no accumulated tax deferrals on its books										

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1	CSWR-Florida has no investment tax credits on its books												

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1	CSWR-Florida has no investment tax credits on its books												

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name _____ Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt	0	0.00%	0.00%	0.00%
2	Short-Term Debt	0	0.00%	0.00%	0.00%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Common Equity (State Retained Earnings Separately - Parent Only)	0	0.00%	0.00%	0.00%
5	Deferred Income Tax	0	0.00%	0.00%	0.00%
6	Other	0	0.00%	0.00%	0.00%
7	Total	0	0.00%	0.00%	0.00%
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: C-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	3,780.22	4.05%	8.50%	0.34%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	89,492.78	95.95%	8.77%	8.41%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	93,273.00	100.00%		8.76%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments Specific	(4) Reconciliation Adjustments (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt					
2	Short-Term Debt	3,780.22				3,780.22
3	Preferred Stock					
4	Common Equity	456,037.30	A	Parent Equity	(366,544.52)	89,492.78
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total	459,817.52	-	-	(366,544.52)	93,273.00

* List corresponding adjustments to rate base below:

	Description	Amount
A	Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	366,544.52

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)
1	CSWR-Florida has no preferred stock outstanding												

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Schedule: D-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	348.09	11/22/2025	3,780.22	9.2%
	Total	348.09		3,780.22	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))

CSWR-Florida has no long-term debt

Total

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commiss

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
	CSWR-Florida has not variable rate long-term date												
	Total												

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits | **Florida Public Service Commission**

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-1
Page 1 of 1
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential - Metered		
2	All Meter Sizes	$ 32.98	$ 46.09
	Gallonage charge per 1,000 Gallons		
3	10,000 gallon cap	$ 8.75	$ 17.23
4			
8	General Service		
9	5/8" x 3/4"	$ 32.98	$ 46.60
10	3/4"	$ 49.47	$ 69.90
11	1"	$ 82.45	$ 116.50
12	1-1/2"	$ 164.90	$ 233.00
13	2"	$ 263.84	$ 372.80
14	3"	$ 527.68	$ 699.00
15	4"	$ 824.50	$ 1,165.00
16	6"	$ 1,649.00	$ 2,330.00
17	Gallonage charge per 1,000 Gallons	$ 10.18	$ 14.38

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-2
Page 1 of 1
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
	Residential - Metered						
1	All Meter Sizes	1,185		$ 32.98	$ 39,081.30	$ 46.09	$ 54,616.65
	Gallonage charge per 1,000 Gallons						
2	(10,000 gallon cap)		3577	$ 8.75	$ 31,298.75	$ 17.23	$ 61,621.10
3							
4	Total Residential	1,185	3,577		$ 70,380.05		$ 116,237.75
5							
6	Average Bill				$ 59.39		$ 98.09
7							
8	General Service						
9	5/8" x 3/4"	171	673,099	$ 32.98	$ 5,639.58	$ 46.60	$ 7,968.60
10	3/4"			$ 49.47	$ -	$ 69.90	$ -
11	1"			$ 82.45	$ -	$ 116.50	$ -
12	1-1/2"			$ 164.90	$ -	$ 233.00	$ -
13	2"			$ 263.84	$ -	$ 372.80	$ -
14	3"			$ 527.68	$ -	$ 699.00	$ -
15	4"			$ 824.50	$ -	$ 1,165.00	$ -
16	6"			$ 1,649.00	$ -	$ 2,330.00	$ -
17	Gallonage charge per 1,000 Gallons			$ 10.18	$ 6,852.15	$ 14.38	$ 9,681.35
18							
19	Total Gen. Serv.	171	673,099		$ 12,491.73		$ 17,649.95
20							
21	Average Bill				$ 73.05		$ 103.22
22							
23							
24	Unbilled Revenues						
25	Other Revenue				$ -		
26	Misc. Serv. Charges						
27							
28	Total Revenue				$ 82,871.78		$ 133,887.70
29							
30	Booked Revenue				$ 98,494.80		
31							
32	Difference (Explain)				$ 15,623.02		
33							

34 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch. The model is based on bills dated within the
35 test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-3
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	94	12				106
2	March	100	16				116
3	April	100	15				115
4	May	100	14				114
5	June	100	14				114
6	July	99	14				113
7	August	100	15				115
8	September	98	14				112
9	October	99	14				113
10	November	100	15				115
11	December	98	14				112
12	January	100	14				114
	Total	1,188	171				1,359

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-4
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	Actual Cost	Actual Cost	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 15.00	$ 15.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	This utility did not collect any miscellaneous charges during the test year; therefore, this schedule is not applicable.					

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (BFF) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Private Fire Protection Service

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: E-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (BFF) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Contracts and Agreements Schedule **Florida Public Service Commission**

Company: CSWR-Florida (BFF) **Schedule: E-8**
Docket No.: 20250052 **Page1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		No outstanding contracts/agreements having rates or conditions different from those on
2		approved tariff.

Tax or Franchise Fee Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: E-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-10
Page1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	System Capacity Charge		
2	Residential-per ERC	$ 1,620.00	$ 1,620.00
3	All others-per Gallon/Day	$ 4.63	$ 4.63
4			
5	Main Extension Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-12
Page 1of 1
Preparer: Aaron Silas

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.										

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
---	---	---	---	---	---	---	---

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

1 CSWR-Florida (BFF) provides wastewater service only, therefore
2 this schedule is not applicable.

Gallons of Wastewater Treated
In Thousands of Gallons

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) CSWR-Florida (BFF)	(2) Individual Plant Flows (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Feb-24						368,208
Mar-24						359,015
Apr-24						-
May-24						404,106
Jun-24						-
Jul-24						617,236
Aug-24						303,814
Sep-24						506,652
Oct-24						387,116
Nov-24						505,870
Dec-24						336,805
Jan-25						383,121
Total						4,171,943

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-3
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	DATE	GPD

1 CSWR-Florida (BFF) provides wastewater service only, therefore
2 this schedule is not applicable.

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

MONTH	GPD

The CSWR-Florida (BFF) wastewater treatment facility is a purchased facility that consists solely of a collection system with three lift stations and does not include an on-site treatment plant. All wastewater is conveyed off-site for treatment by a third party. Therefore, this schedule is not applicable.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

CSWR-Florida (BFF) provides wastewater service only, therefore this schedules is not applicable.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

The CSWR-Florida (BFF) wastewater system is a purchased facility that consists solely of a collection system with three lift stations and does not include an on-site treatment plant. All wastewater is conveyed to a third-party regional facility for treatment. As there is no treatment plant owned or operated by CSWR - Florida (BFF), the calculation of "used and useful" percentages for a treatment plant is not applicable.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida does not have water customers at BFF.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 11/30/2023 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	100	96	98	5,515,079	56,276.32	6,188,178	110	N/A
				Average Growth Through 5-Year Period (Col. 8)					N/A

Standalone Rate Design - Wastewater **Florida Public Service Commission**

Company: CSWR-Florida (BFF)
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential - Metered							
All Meter Sizes	1,198	1	1,198.00	$ 39,081.30	16,136.41	$ 55,217.71	$ 46.09
Gallonage Revenue			3,577.00	$ 31,298.75	12,923.05	$ 44,221.80	$ 17.23
General Service							
5/8" x 3/4"	171	1	171.00	$ 5,639.58	2,328.55	$ 7,968.13	$ 46.60
3/4"		1.5	-	$ -	-	$ -	$ 69.90
1"		2.5	-	$ -	-	$ -	$ 116.50
1-1/2"		5	-	$ -	-	$ -	$ 233.00
2"		8	-	$ -	-	$ -	$ 372.80
3"		15	-	$ -	-	$ -	$ 699.00
4"		25		$ -	-	$ -	$ 1,165.00
6"		50		$ -	-	$ -	$ 2,330.00
Gallonage Revenue			673,099.00	$ 6,852.15	2,829.21	$ 9,681.35	$ 14.38
Total:	1,369		1,369.00	$ 82,871.78	34,217.21	$ 117,088.98	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC - C.F.A.T. H2O, Inc.

Docket No. 20250052-WS

VOLUME I (September 15, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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ADDITIONAL

101 Standalone Rate Design - Water
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Schedule of Water Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-1
Page 1 of 1
Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	664,924	-	664,924	A-5
2	Utility Land & Land Rights	54,295	-	54,295	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(382,912)	-	(382,912)	A-9
6	Less: CIAC	(124,933)	-	(124,933)	A-12
7	Accumulated Amortization of CIAC	121,788	-	121,788	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	333,162	-	333,162	

Schedule of Wastewater Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-2
Page 1 of 1
Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	409,465	-	409,465	A-6
2	Utility Land & Land Rights	55,948	-	55,948	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(96,238)	-	(96,238)	A-10
6	Less: CIAC	(262,882)	-	(262,882)	A-12
7	Accumulated Amortization of CIAC	265,394	-	265,394	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	371,687	-	371,687	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year End: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Brent Thies**
Historic [X] or Projected [ ]

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

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Brent Thies

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	11/30/2023 Balance	578,673	253,741
2	2023 Additions	27,860	11,290
3	2023 Retirements	(207)	(53,074)
4	2023 Adjustments		
5	1/31/2024 Balance	606,326	211,957
6	2024 Additions	162,241	411,396
7	2024 Retirements		
8	2024 Adjustments		
9	01/31/2025 Balance	768,566	623,353
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	768,566	623,353

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	54,295		
7	304.2 Structures & Improvements	42,249		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	38,888		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	994		
13	310.2 Power Generation Equipment	22,587		
14	311.2 Pumping Equipment	113,271		
15	339.2 Other Plant & Misc. Equipment	-		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	31,448		
20	339.3 Other Plant & Misc. Equipment	-		
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	214,213		
25	331.4 Transm. & Distribution Mains	80,568		
26	333.4 Services	25,167		
27	334.4 Meters & Meter Installations	80,738		
28	335.4 Hydrants	-		
29	339.4 Other Plant & Misc. Equipment	-		
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	-		
34	341.5 Transportation Equipment	-		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	-		
37	344.5 Laboratory Equipment	-		
38	345.5 Power Operated Equipment	-		
39	346.5 Communication Equipment	8,619		
40	347.5 Miscellaneous Equipment	6,184		
41	348.5 Other Tangible Plant	-		
42	TOTAL	$ 719,219	$	$

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	54,295	54,295	54,295	54,295	54,295	54,295	54,295
7	304.2 Structures & Improvements	24,805	36,444	36,444	40,538	40,538	45,759	46,388
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	38,888	38,888	38,888	38,888	38,888	38,888	38,888
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	1,293	1,293	1,293	1,293
13	310.2 Power Generation Equipment	22,587	22,587	22,587	22,587	22,587	22,587	22,587
14	311.2 Pumping Equipment	113,271	113,271	113,271	113,271	113,271	113,271	113,271
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	10,142	28,601	28,601	28,601	28,601	28,601	36,524
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	198,197	198,197	198,848	198,848	198,848	198,848	227,568
25	331.4 Transm. & Distribution Mains	74,217	74,217	74,217	82,473	82,473	82,473	82,473
26	333.4 Services	15,635	15,635	15,635	19,164	27,389	27,389	29,475
27	334.4 Meters & Meter Installations	48,200	48,200	75,970	75,970	75,970	75,970	75,970
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	6,088	6,088	6,088	6,088	6,088	10,200	10,200
40	347.5 Miscellaneous Equipment	-	-	-	-	-	10,049	10,049
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 606,326	$ 636,424	$ 664,845	$ 682,016	$ 690,241	$ 709,622	$ 748,981

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) 8/1/2024 Month # 7	(10) 9/1/2024 Month # 8	(11) 10/1/2024 Month # 9	(12) 11/1/2024 Month # 10	(13) 12/1/2024 Month # 11	(14) 1/1/2025 Month # 12	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	54,295	54,295	54,295	54,295	54,295	54,295	54,295
7	304.2 Structures & Improvements	46,388	46,388	46,388	46,388	46,388	46,388	42,249
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	38,888	38,888	38,888	38,888	38,888	38,888	38,888
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	1,293	1,293	1,293	1,293	1,293	1,293	994
13	310.2 Power Generation Equipment	22,587	22,587	22,587	22,587	22,587	22,587	22,587
14	311.2 Pumping Equipment	113,271	113,271	113,271	113,271	113,271	113,271	113,271
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	36,524	36,524	36,524	36,524	36,524	36,524	31,448
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	227,568	227,568	227,568	227,568	227,568	227,568	214,213
25	331.4 Transm. & Distribution Mains	82,473	82,473	82,473	82,473	82,473	82,473	80,568
26	333.4 Services	29,475	29,475	29,475	29,475	29,475	29,475	25,167
27	334.4 Meters & Meter Installations	95,556	95,556	95,556	95,556	95,556	95,556	80,738
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	10,200	10,200	10,200	10,200	10,200	10,200	8,619
40	347.5 Miscellaneous Equipment	10,049	10,049	10,049	10,049	10,049	10,049	6,184
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 768,566	$ 768,566	$ 768,566	$ 768,566	$ 768,566	$ 768,566	$ 719,219

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	55,948		
7	354.2 Structures & Improvements	170,395		
8	360.2 Collection Wastewaters - Force	13,757		
9	361.2 Collection Wastewaters - Gravity	60,673		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	-		
12	364.2 Flow Measuring Devices	3,527		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	-		
19	371.3 Pumping Equipment	82,249		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	24,224		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	-		
27	389.4 Other Plant & Misc. Equipment	13,234		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	2,876		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	38,530		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 465,413	$	$

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	55,948	55,948	55,948	55,948	55,948	55,948	55,948
7	354.2 Structures & Improvements	33,805	33,805	46,744	50,484	90,341	113,119	160,076
8	360.2 Collection Wastewaters - Force	7,700	7,700	7,700	14,128	15,735	15,735	15,735
9	361.2 Collection Wastewaters - Gravity	45,657	45,657	45,657	45,657	45,657	65,681	70,683
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	-	-	-	-	5,094	5,094	5,094
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	48,307	48,307	48,307	48,307	69,770	81,270	103,567
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	28,718	31,799	31,799	31,799
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	13,234	13,234	13,234	13,234	13,234	13,234	13,234
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	3,739	3,739	3,739	3,739
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	7,305	26,883	42,428	42,428	42,428	42,428	42,428
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 211,957	$ 231,534	$ 260,018	$ 302,642	$ 373,746	$ 428,048	$ 502,303

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	55,948	55,948	55,948	55,948	55,948	55,948	55,948
7	354.2 Structures & Improvements	281,126	281,126	281,126	281,126	281,126	281,126	170,395
8	360.2 Collection Wastewaters - Force	15,735	15,735	15,735	15,735	15,735	15,735	13,757
9	361.2 Collection Wastewaters - Gravity	70,683	70,683	70,683	70,683	70,683	70,683	60,673
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	5,094	5,094	5,094	5,094	5,094	5,094	3,527
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	103,567	103,567	103,567	103,567	103,567	103,567	82,249
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	31,799	31,799	31,799	31,799	31,799	31,799	24,224
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	13,234	13,234	13,234	13,234	13,234	13,234	13,234
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	3,739	3,739	3,739	3,739	3,739	3,739	2,876
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	42,428	42,428	42,428	42,428	42,428	42,428	38,530
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 623,353	$ 623,353	$ 623,353	$ 623,353	$ 623,353	$ 623,353	$ 465,413

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	368,666	139,752
2	2023 Additions	3,060	972
3	2023 Retirements	(207)	(52,664)
4	2023 Adjustments	-	
5	01/31/2024 Balance	371,519	88,060
6	2024 Additions	23,729	19,284
7	2024 Retirements	-	-
8	2024 Adjustments	-	-
9	01/31/2025 Balance	395,248	107,344
10	19__ Additions	-	-
11	19__ Retirements	-	-
12	19__ Adjustments	-	-
13	__/__/__ Balance	-	-
14	19__ Additions	-	-
15	19__ Retirements	-	-
16	19__ Adjustments	-	-
17	__/__/__ Balance	-	-
18	19__ Additions	-	-
19	19__ Retirements	-	-
20	19__ Adjustments	-	-
21	01/31/2025 Balance	395,248	107,344

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-		-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	3,658		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	30,467		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	31		-
13	310.2 Power Generation Equipment	22,587		-
14	311.2 Pumping Equipment	104,056		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT	-		-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	8,818		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT	-		-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	111,290		-
25	331.4 Transm. & Distribution Mains	50,754		-
26	333.4 Services	15,534		-
27	334.4 Meters & Meter Installations	46,674		-
28	335.4 Hydrants	-		-
29	339.4 Other Plant & Misc. Equipment	-		-
30	GENERAL PLANT	-		-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	-		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	934		-
40	347.5 Miscellaneous Equipment	447		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 395,248	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	2,290	2,385	2,480	2,586	2,692	2,811	2,932
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	29,172	29,280	29,388	29,495	29,603	29,711	29,819
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	3	6	9	12
13	310.2 Power Generation Equipment	22,587	22,587	22,587	22,587	22,587	22,587	22,587
14	311.2 Pumping Equipment	98,392	98,864	99,336	99,808	100,280	100,752	101,224
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	7,306	7,415	7,523	7,632	7,740	7,849	7,987
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	105,471	105,916	106,364	106,811	107,259	107,706	108,218
25	331.4 Transm. & Distribution Mains	48,864	49,008	49,152	49,312	49,472	49,633	49,793
26	333.4 Services	14,885	14,917	14,950	14,990	15,047	15,104	15,165
27	334.4 Meters & Meter Installations	42,501	42,702	43,019	43,335	43,652	43,968	44,285
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	51	101	152	203	254	339	424
40	347.5 Miscellaneous Equipment	-	-	-	-	-	56	112
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 371,519	$ 373,176	$ 374,951	$ 376,763	$ 378,592	$ 380,525	$ 382,558

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Brent Thies

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	3,053	3,174	3,295	3,416	3,537	3,658	2,947
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	29,927	30,035	30,143	30,251	30,359	30,467	29,819
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	15	18	22	25	28	31	13
13	310.2 Power Generation Equipment	22,587	22,587	22,587	22,587	22,587	22,587	22,587
14	311.2 Pumping Equipment	101,696	102,168	102,640	103,112	103,584	104,056	101,224
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	8,126	8,264	8,403	8,541	8,680	8,818	8,022
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	108,730	109,242	109,754	110,266	110,778	111,290	108,293
25	331.4 Transm. & Distribution Mains	49,953	50,113	50,273	50,433	50,593	50,754	49,796
26	333.4 Services	15,227	15,288	15,349	15,411	15,472	15,534	15,180
27	334.4 Meters & Meter Installations	44,683	45,081	45,479	45,878	46,276	46,674	44,426
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	509	594	679	764	849	934	450
40	347.5 Miscellaneous Equipment	168	223	279	335	391	447	155
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 384,673	$ 386,788	$ 388,903	$ 391,018	$ 393,133	$ 395,248	$ 382,912

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Brent Thies

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	-	-	-
7	354.2 Structures & Improvements	11,174	-	-
8	360.2 Collection Wastewaters - Force	7,919	-	-
9	361.2 Collection Wastewaters - Gravity	41,845	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	-	-	-
12	364.2 Flow Measuring Devices	764	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	-	-	-
19	371.3 Pumping Equipment	33,383	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	1,459	-	-
25	381.4 Plant Wastewaters	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-
27	389.4 Other Plant & Misc. Equipment	6,418	-	-
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-
32	391.5 Transportation Equipment	-	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-
35	394.5 Laboratory Equipment	208	-	-
36	395.5 Power Operated Equipment	-	-	-
37	396.5 Communication Equipment	4,174	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	$ 107,344	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	5,493	5,581	5,703	5,835	6,070	6,364	6,781
8	360.2 Collection Wastewaters - Force	7,700	7,700	7,700	7,718	7,740	7,762	7,785
9	361.2 Collection Wastewaters - Gravity	40,471	40,555	40,639	40,724	40,808	40,930	41,061
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	-	-	-	-	85	170	255
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	28,653	28,877	29,101	29,325	29,648	30,024	30,504
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	133	280	428	575
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	5,682	5,743	5,804	5,866	5,927	5,988	6,050
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	21	42	62	83
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	61	285	638	992	1,346	1,699	2,053
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 88,060	88,741	$ 89,586	$ 90,613	$ 91,946	$ 93,429	$ 95,146

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	7,513	8,246	8,978	9,710	10,442	11,174	7,530
8	360.2 Collection Wastewaters - Force	7,807	7,829	7,852	7,874	7,896	7,919	7,791
9	361.2 Collection Wastewaters - Gravity	41,191	41,322	41,453	41,584	41,715	41,845	41,100
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	340	424	509	594	679	764	294
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	30,984	31,464	31,944	32,424	32,904	33,383	30,710
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	722	870	1,017	1,164	1,312	1,459	612
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	6,111	6,172	6,234	6,295	6,356	6,418	6,050
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	104	125	145	166	187	208	88
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	2,406	2,760	3,113	3,467	3,821	4,174	2,063
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 97,179	$ 99,212	$ 101,245	$ 103,278	$ 105,311	$ 107,344	$ 96,238

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	-	-
2	2023 Additions	124,933	262,882
3	2023 Adjustments	-	
4	01/31/2024 Balance	124,933	262,882
5	2024 Additions	-	
6	2024 Adjustments	-	
7	01/31/2025 Balance	124,933	262,882
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	124,933	262,882

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	124,933.00		
6				
7	Total	$ 124,933.00	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	262,882		
12				
13	Total	$ 262,882	$	$

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	124,933	124,933	124,933	124,933	124,933	124,933	124,933
6								
7	Total	$ 124,933	$ 124,933	$ 124,933	$ 124,933	$ 124,933	$ 124,933	$ 124,933
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	262,882	262,882	262,882	262,882	262,882	262,882	262,882
12								
13	Total	$ 262,882	$ 262,882	$ 262,882	$ 262,882	$ 262,882	$ 262,882	$ 262,882

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	124,933	124,933	124,933	124,933	124,933	124,933	124,933
6								
7	Total	$ 124,933	$ 124,933	$ 124,933	$ 124,933	$ 124,933	$ 124,933	$ 124,933
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	262,882	262,882	262,882	262,882	262,882	262,882	262,882
12								
13	Total	$ 262,882	$ 262,882	$ 262,882	$ 262,882	$ 262,882	$ 262,882	$ 262,882

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	11/30/2023 Balance	121,788	262,882
2	2023 Additions	-	1,077
3	2023 Adjustments		
4	01/31/2024 Balance	121,788	263,959
5	2024 Additions	-	2,068
6	2024 Adjustments		
7	01/31/2025 Balance	121,788	266,027
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	121,788	266,027

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Brent Thies

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	121,788		
6				
7	Total	$ 121,788	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	265,394		
12				
13	Total	$ 265,394	$	$

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	121,788	121,788	121,788	121,788	121,788	121,788	121,788
6								
7	Total	$ 121,788	$ 121,788	$ 121,788	$ 121,788	$ 121,788	$ 121,788	$ 121,788
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	263,959	265,037	266,114	264,274	264,624	264,975	265,326
12								
13	Total	$ 263,959	$ 265,037	$ 266,114	$ 264,274	$ 264,624	$ 264,975	$ 265,326

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	121,788	121,788	121,788	121,788	121,788	121,788	121,788
6								
7	Total	$ 121,788	$ 121,788	$ 121,788	$ 121,788	$ 121,788	$ 121,788	$ 121,788
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	265,677	266,027	266,027	266,027	266,027	266,027	265,394
12								
13	Total	$ 265,677	$ 266,027	$ 266,027	$ 266,027	$ 266,027	$ 266,027	$ 265,394

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	1,050	1,059	2,110
4	Accounts Rec'b - Customer	16,756	23,270	40,026
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	4	4	7
7	Allowance for Bad Debts	(1,825)	(2,535)	(4,360)
8	Prepayments	9	9	18
9	Miscellaneous Current & Accrued Assets	3,697	3,728	7,425
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(36,445)	(36,751)	(73,196)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(20,200)	(20,370)	(40,569)
15	Customer Deposits	-	-	-
16	Accrued Taxes	(146)	(147)	(293)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(5,600)	(5,647)	(11,246)
20				
21	Working Capital (Balance Sheet Method)	$ (42,699)	$ (37,380)	(80,079)
22				
23	Working Capital to Rate Base Summary	0	0	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	818,283	867,958	924,862	984,658	1,063,986	1,137,670	1,251,284
2	Construction Work in Progress	107,256	240,253	336,470	426,293	496,229	620,352	732,854
3	Other Utility Plant Adjustments	1,245,396	1,245,396	1,245,396	1,245,396	1,245,396	1,245,396	1,245,396
4	GROSS UTILITY PLANT	$ 2,170,934	$ 2,353,606	$ 2,506,728	$ 2,656,346	$ 2,805,611	$ 3,003,417	$ 3,229,534
5	Less: Accumulated Depreciation	(459,579)	(461,918)	(464,538)	(467,376)	(470,538)	(473,954)	(477,705)
6	NET UTILITY PLANT	$ 1,711,355	$ 1,891,688	$ 2,042,191	$ 2,188,970	$ 2,335,073	$ 2,529,463	$ 2,751,830
7	Cash	7,655	3,168	626	2,185	2,043	543	1,357
8	Accounts Rec'b - Customer	14,039	20,434	19,430	27,910	26,600	30,791	36,765
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	12	12	12	12
11	Allowance for Bad Debts	(3,146)	(2,291)	(1,970)	(3,892)	(3,364)	(4,291)	(4,446)
12	Prepayments	25	22	20	18	115	13	11
13	Miscellaneous Current & Accrued Assets	6,910	7,035	6,031	7,484	7,263	7,306	7,714
14	TOTAL CURRENT ASSETS	$ 25,483	$ 28,370	$ 24,137	$ 33,717	$ 32,668	$ 34,373	$ 41,413
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	109,346	812	846	933	894	894	(2,607)
17	Clearing Accounts	(1,663)	(1,721)	(1,982)	(2,177)	(2,306)	(2,270)	(2,730)
18	Deferred Rate Case Expense	-	5	5	5	4	4	831
19	Other Miscellaneous Deferred Debits	5,650	5,650	5,650	5,650	5,540	6,896	6,670
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 113,333	$ 4,744	$ 4,519	$ 4,410	$ 4,132	$ 5,524	$ 2,164
22	TOTAL ASSETS	$ 1,850,171	$ 1,924,802	$ 2,070,847	$ 2,227,097	$ 2,371,873	$ 2,569,360	$ 2,795,406
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,391,920	1,391,920	1,391,920	1,391,920	1,391,920	1,391,920	1,184,632
2	Construction Work in Progress	763,494	940,772	945,175	271,159	282,972	283,140	495,878
3	Other Utility Plant Adjustments	1,245,396	1,245,396	1,245,396	1,245,396	1,245,396	1,245,396	1,245,396
4	GROSS UTILITY PLANT	3,400,809	3,578,087	3,582,490	2,908,474	2,920,287	2,920,455	2,925,906
5	Less: Accumulated Depreciation	(481,853)	(486,000)	(490,148)	(494,296)	(498,444)	(502,592)	(479,149)
6	NET UTILITY PLANT	2,918,956	3,092,087	3,092,341	2,414,178	2,421,843	2,417,863	2,446,757
7	Cash	87	2,117	1,813	3,573	359	1,897	2,110
8	Accounts Rec'b - Customer	43,944	47,101	57,999	65,111	66,726	63,483	40,026
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	12	12	12	12	-	-	7
11	Allowance for Bad Debts	(5,877)	(4,392)	(7,304)	(5,000)	(5,251)	(5,455)	(4,360)
12	Prepayments	9	21	(10)	(5)	0	0	18
13	Miscellaneous Current & Accrued Assets	7,868	7,957	7,658	7,640	7,785	7,875	7,425
14	TOTAL CURRENT ASSETS	46,041	52,816	60,169	71,331	69,619	67,800	45,226
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	(2,607)	(2,607)	(2,607)	(2,607)	(2,607)	(2,607)	7,344
17	Clearing Accounts	(2,668)	(2,582)	(3,425)	(3,249)	697	1,208	(1,913)
18	Deferred Rate Case Expense	831	879	964	1,020	1,020	1,020	507
19	Other Miscellaneous Deferred Debits	6,444	6,218	16,207	21,005	21,727	21,727	10,387
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	2,000	1,908	11,139	16,170	20,839	21,349	16,325
22	TOTAL ASSETS	2,966,997	3,146,811	3,163,649	2,501,679	2,512,300	2,507,012	2,508,308

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	1,611,524	1,611,524	1,611,524	1,611,524	1,611,467	1,611,467	2,247,370
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(50,500)	(62,340)	(78,974)	(90,156)	(102,007)	(107,846)	(116,992)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	1,561,024	1,549,184	1,532,550	1,521,368	1,509,460	1,503,621	2,130,378
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	225,354	275,060	413,806	583,279	780,258	976,761	558,491
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	225,354	275,060	413,806	583,279	780,258	976,761	558,491
12	Accounts Payable	54,663	91,159	115,223	109,985	69,941	70,674	93,652
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	293	293	293	293	293	293	293
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,768	8,115	9,061	10,418	10,518	16,959	11,891
20	TOTAL CURRENT & ACC. LIABILITIES	61,724	99,568	124,577	120,697	80,752	87,926	105,836
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	387,815	387,815	387,815	387,815	387,815	387,815	387,815
27	Less: Accum. Amortization of CIAC	(385,747)	(386,824)	(387,902)	(386,062)	(386,412)	(386,763)	(387,114)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	1,850,171	1,924,802	2,070,847	2,227,097	2,371,873	2,569,360	2,795,406

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	2,247,370	2,247,370	2,247,370	2,247,370	2,247,370	2,247,370	1,953,894
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(118,543)	(130,441)	(131,378)	(137,032)	(141,454)	(150,673)	(109,103)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	2,128,826	2,116,929	2,115,992	2,110,338	2,105,916	2,096,697	1,844,791
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	739,988	919,590	939,417	180,524	186,606	209,388	537,579
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	739,988	919,590	939,417	180,524	186,606	209,388	537,579
12	Accounts Payable	79,220	88,940	100,031	45,303	24,228	8,527	73,196
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	156,639	184,864	185,898	40,569
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	293	293	293	293	293	293	293
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	18,317	21,058	7,916	8,582	10,393	6,208	11,246
20	TOTAL CURRENT & ACC. LIABILITIES	97,831	110,292	108,240	210,817	219,778	200,926	125,305
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	387,815	387,815	387,815	387,815	387,815	387,815	387,815
27	Less: Accum. Amortization of CIAC	(387,464)	(387,815)	(387,815)	(387,815)	(387,815)	(387,815)	(387,182)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	2,966,996	3,146,811	3,163,649	2,501,678	2,512,300	2,507,012	2,508,308

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Schedule Year End: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	99,267	-	99,267	132,423	231,690	B-4
2	Operation & Maintenance	163,334	2,752	166,085	5,959	172,044	B-5
3	Depreciation, net of CIAC Amort.	23,729	-	23,729	-	23,729	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	6,164	-	6,164	-	6,164	B-15
6	Provision for Income Taxes	-	-	-	585.34	585	C-1
7	OPERATING EXPENSES	193,227	2,752	195,979	6,544	202,523	
8	NET OPERATING INCOME	(93,960)	(2,752)	(96,712)	125,878	29,167	
9	RATE BASE	333,162		333,162		333,162	
10	RATE OF RETURN	-28.20%		-29.03%		8.75%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Schedule Year End: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	137,855	-	137,855	35,182	173,037	B-4
2	Operation & Maintenance	119,689	(5,809)	113,880	1,583	115,463	B-6
3	Depreciation, net of CIAC Amort.	17,216	-	17,216	-	17,216	B-14
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	7,162	-	7,162	-	7,162	B-15
6	Provision for Income Taxes	-	-	-	656	656	C-1
7	OPERATING EXPENSES	144,068	(5,809)	138,259	2,239	140,498	
8	NET OPERATING INCOME	(6,213)	5,809	(404)	32,943	32,539	
9	RATE BASE	371,687		371,687		371,687	
10	RATE OF RETURN	-1.67%		-0.11%		8.75%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule: B-3**
Schedule Year End: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] or Projected [ ] | **Brent Thies**

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

Line No.	Description	Water	Wastewater
1	**Operations & Maintenance**		
2			
3	Customer Billing Cost	(957)	(966)
4	New third party provider contract began 1/1/25		
5	Property Insurance	(471)	(512)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(5,251)	(5,295)
8	Adjustment to overhead allocation		
9	Contract Operations	15,396	10,075
10	New third party contract began 10/1/2024		
11	Testing	(2,553)	(729)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(3,411)	(8,422)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	40
16	Cost included in new contract that began 10/1/2024		
17			
18	**Total Adjustment Operation & Maintenance**	2,752	(5,809)
19			
20	**Adjustment for Income Tax**		
21		Water / Wastewater	
22	Taxable Income before State Tax	2,410.68 / 2,689.44	
23	Less State Tax Exemption	(590.16) / (595.12)	
24	State Taxable Income	1,820.52 / 2,094.32	
25	**State Income tax (5.5%)**	**100.13 / 115.19**	
26			
27	Federal Taxable Income	2,310.55 / 2,574.25	
28	**Federal Income Tax (21%)**	**485.22 / 540.59**	
29			
30	Total Adjustment for Income Tax	585	656
31			
32	**Revenues**		
33	Adjustment for required return	29,167	32,539
34			
35	Adjustment for negative operating income	96,712	404
36			
37	Adjustment to revenue for Income Tax	585	656
38			
39	Adjustment for RAF fees on increased revenue	5,959	1,583
40			
41	**Total Adjustment to Revenues**	132,423	35,182

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$0	521.1 Flat Rate - Residential	$91,293
2	461.1 Metered - Residential	$93,285	521.2 Flat Rate - Commercial	$46,562
3	461.2 Metered - Commercial	$5,982	521.3 Flat Rate - Industrial	$0
4	461.3 Metered - Industrial	$0	521.4 Flat Rate - Public Authorities	$0
5	461.4 Metered - Public Authorities	$0	521.5 Flat Rate - Multi-Family	$0
6	461.5 Metered - Multi-Family	$0	521.6 Flat Rate - Other	$0
7	462.1 Public Fire Protection	$0	522.1 Measured - Residential	$0
8	462.2 Private Fire Protection	$0	522.2 Measured - Commercial	$0
9	464 Other Sales - Public Authorities	$0	522.3 Measured - Industrial	$0
10	465 Irrigation Customers	$0	522.4 Measured - Public Authority	$0
11	466 Sales for Resale	$0	522.5 Measured - Multi-Family	$0
12	467 Interdepartmental Sales	$0	523 Other Sales - Public Authorities	$0
13		---	524 Revenues from Other Systems	$0
14	TOTAL WATER SALES	$99,267	525 Interdepartmental Sales	$0
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$137,855
17	470 Forfeited Discounts	0		---
18	471 Misc. Service Revenues	0	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	0	531 Sale of Sludge	$0
20	473 Interdepartmental Rents	0	532 Forfeited Discounts	$0
21	474 Other Water Revenues	0	534 Rents From Wastewater Property	$0
22		---	535 Interdepartmental Rents	$0
23	TOTAL OTHER WATER REVENUES	$0	536 Other Wastewater Revenues	$0
24		---		---
25	TOTAL WATER OPERATING REVENUES	$99,267	TOTAL OTHER WASTEWATER REVENUES	$0
26		=======		---
27			TOTAL WASTEWATER OPERATING REVENUES	$137,855
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

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

Schedule: B-5
Page 1 of 1
Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ 891	$ 366	$ 381	$ 405	$ 387	$ 398	$ 471	$ 389	$ 445	$ 414	$ 457	$ 463	$ 5,466
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ -	$ 504	$ 311	$ 184	$ -	$ 632	$ 538	$ 171	$ 315	$ 299	$ 171	$ 284	$ 3,410
8	620 Materials & Supplies	$ 302	$ -	$ -	$ 222	$ 74	$ (74)	$ -	$ (23)	$ (67)	$ (106)	$ -	$ -	$ 329
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	632 Contractual Services - Acct.	$ -	$ -	$ 8	$ -	$ -	$ -	$ -	$ 32	$ -	$ -	$ -	$ 34	$ 73
11	633 Contractual Services - Legal	$ 11	$ 8	$ -	$ 61	$ -	$ 110	$ 4	$ 19	$ -	$ -	$ 50	$ -	$ 263
12	634 Contractual Services - Mgmt. Fees	$ 1,947	$ 2,116	$ 1,835	$ 1,653	$ 1,953	$ 1,949	$ 1,874	$ 2,285	$ 1,418	$ 962	$ 4,554	$ 1,556	$ 24,101
13	635 Contractual Services - Other	$ 9,719	$ 10,930	$ 10,858	$ 10,134	$ 9,578	$ 8,176	$ 8,939	$ 9,742	$ 10,649	$ 9,585	$ 5,842	$ 9,236	$ 113,389
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 140	$ (19)	$ (30)	$ -	$ -	$ 92
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 754	$ 579	$ 710	$ 700	$ 700	$ 700	$ 237	$ 700	$ (940)	$ 237	$ 237	$ 279	$ 4,894
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ -	$ -	$ -	$ -	$ 283	$ 14	$ 14	$ 14	$ 18	$ 18	$ 18	$ -	$ 381
24	670 Bad Debt Expense	$ 80	$ 101	$ 99	$ 84	$ 94	$ 105	$ 94	$ 92	$ 77	$ 89	$ (917)	$ 87	$ 87
25	675 Miscellaneous Expenses	$ 898	$ 944	$ 987	$ 855	$ 821	$ 990	$ 854	$ 891	$ 763	$ 1,523	$ 486	$ 835	$ 10,848
26	TOTAL	$ 14,602	$ 15,549	$ 15,190	$ 14,299	$ 13,890	$ 13,001	$ 13,026	$ 14,454	$ 12,659	$ 12,991	$ 10,899	$ 12,774	$ 163,334

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

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

Schedule: B-6
Page 1 of 1
Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (33)	$ -	$ (33)
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (157)	$ -	$ -	$ -	$ 180	$ (24)	$ (38)	$ -	$ -	$ (40)
6	715 Purchased Power	$ 1,616	$ 1,316	$ 1,511	$ 3,139	$ 1,304	$ 1,342	$ 1,601	$ 1,393	$ 1,445	$ 1,313	$ 1,365	$ 1,303	$ 18,648
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	718 Chemicals	$ 482	$ 1,066	$ 936	$ 808	$ 514	$ 1,772	$ 917	$ 219	$ 1,076	$ 522	$ (677)	$ 786	$ 8,422
9	720 Materials & Supplies	$ -	$ -	$ 190	$ 186	$ 125	$ (125)	$ 13	$ 95	$ (134)	$ (201)	$ -	$ -	$ 149
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	732 Contractual Services - Acct.	$ -	$ -	$ 8	$ -	$ -	$ -	$ -	$ 32	$ -	$ -	$ -	$ 34	$ 74
12	733 Contractual Services - Legal	$ 11	$ 8	$ -	$ 61	$ -	$ 111	$ 4	$ 19	$ -	$ -	$ 50	$ -	$ 266
13	734 Contractual Services - Mgmt. Fees	$ 1,963	$ 2,133	$ 1,851	$ 1,667	$ 1,969	$ 1,965	$ 1,890	$ 2,304	$ 1,430	$ 970	$ 4,592	$ 1,569	$ 24,304
14	735 Contractual Services - Other	$ 3,883	$ 4,296	$ 5,563	$ 4,297	$ 4,380	$ 4,867	$ 6,542	$ 5,069	$ 5,973	$ 3,047	$ 510	$ 4,273	$ 52,698
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 795	$ 466	$ 712	$ 702	$ 702	$ 702	$ 239	$ 702	$ (937)	$ 239	$ 239	$ 282	$ 4,843
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	770 Bad Debt Expense	$ 126	$ 129	$ 125	$ 118	$ 120	$ 135	$ 127	$ 134	$ 132	$ 135	$ (925)	$ 128	$ 484
26	775 Miscellaneous Expenses	$ 907	$ 951	$ 995	$ 863	$ 828	$ 999	$ 862	$ 904	$ 774	$ 458	$ 490	$ 842	$ 9,874
27	TOTAL	$ 9,784	$ 10,366	$ 11,890	$ 11,682	$ 9,942	$ 11,768	$ 12,194	$ 11,052	$ 9,734	$ 6,446	$ 5,613	$ 9,218	$ 119,689

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2009	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	0%	
2	603 Salaries & Wages - Officers, Etc.	$ 10,523	$ -	$ (10,523)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	0%	
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 2,580	$ 5,466	$ 2,886	112%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
6	616 Fuel for Power Purchased	$ 58	$ -	$ (58)	-100%	CSWR-FL did not record any expense.
7	618 Chemicals	$ 1,402	$ 3,410	$ 2,008	143%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ -	$ 329	$ 329	100%	Prior owners did not record any expense.
9	630 Contract Expense - Billing	$ 7,616	0	$ (7,616)	-100%	This expense is recorded to the Miscellaneous Expense line in the current test year.
10	631 Contractual Services - Engr.	$ 558	$ -	$ (558)	-100%	CSWR-FL did not record any expense.
11	632 Contractual Services - Acct.	$ -	$ 73	$ 73	100%	Prior owners did not record any expense.
12	633 Contractual Services - Legal	$ -	$ 263	$ 263	100%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees	$ -	$ 24,101	$ 24,101	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
14	635 Contractual Services - Other	$ 8,397	$ 113,389	$ 104,992	1250%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	641 Rental of Building/Real Prop.	$ -	$ 92	$ 92	100%	Prior owners did not record any expense.
16	642 Rental of Equipment	$ -	$ -	$ -	0%	
17	650 Transportation Expenses	$ -	$ -	$ -	0%	
18	656 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	657 Insurance - General Liability	$ -	$ 4,894	$ 4,894	100%	Prior owners did not record any expense.
20	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	659 Insurance - Other	$ -	$ -	$ -	0%	
22	660 Advertising Expense	$ -	$ -	$ -	0%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	$ 5,250	$ -	$ (5,250)	-100%	CSWR-FL did not incur rate case expense in the test year.
24	667 Reg. Comm. Exp. - Other	$ -	$ 381	$ 381	100%	Prior owners did not record any expense.
25	670 Bad Debt Expense	$ 763	$ 87	$ (676)	-89%	CSWR-FL recorded Year End customer write offs.
26	675 Miscellaneous Expenses	$ 9,224	$ 10,848	$ 1,624	18%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 46,371	$ 163,334	$ 116,963	252%	
28	Total Customers	217	238	21	10%	
29	Consumer Price Index - U**	214.500	317.671	103.17	48%	

Benchmark Index:	Increase in Customer ERUs	1.10
	Increase in CPI	1.48
		1.58

**Prior Test Year data was gathered from Docket # 100126-WU Rate Application*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY*	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees		$ -	$ -	0%	
2	703 Salaries & Wages - Officers, Etc.		$ -	$ -	0%	
3	704 Employee Pensions & Benefits		$ -	$ -	0%	
4	710 Purchased Sewage Treatment		$ (33)	$ (33)	0%	
5	711 Sludge Removal Expense		$ (40)	$ (40)	0%	
6	715 Purchased Power		$ 18,648	$ 18,648	0%	
7	716 Fuel for Power Purchased		$ -	$ -	0%	
8	718 Chemicals		$ 8,422	$ 8,422	0%	
9	720 Materials & Supplies		$ 149	$ 149	0%	
10	731 Contractual Services - Engr.		$ -	$ -	0%	
11	732 Contractual Services - Acct.		$ 74	$ 74	0%	
12	733 Contractual Services - Legal		$ 266	$ 266	0%	
13	634 Contractual Services - Mgmt. Fees7		$ 24,304	$ 24,304	0%	
14	735 Contractual Services - Other		$ 52,698	$ 52,698	0%	
15	741 Rental of Building/Real Prop.		$ -	$ -	0%	
16	742 Rental of Equipment		$ -	$ -	0%	
17	750 Transportation Expenses		$ -	$ -	0%	
18	756 Insurance - Vehicle		$ -	$ -	0%	
19	757 Insurance - General Liability		$ 4,843	$ 4,843	0%	
20	758 Insurance - Workman's Comp.		$ -	$ -	0%	
21	759 Insurance - Other		$ -	$ -	0%	
22	760 Advertising Expense		$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.		$ -	$ -	0%	
24	767 Reg. Comm. Exp. - Other		$ -	$ -	0%	
25	770 Bad Debt Expense		$ 484	$ 484	0%	
26	775 Miscellaneous Expenses		$ 9,874	$ 9,874	0%	
27	TOTAL	$ -	$ 119,689	$ 119,689	#DIV/0!	
28	Total Customers		240			
29	Consumer Price Index - U		317.671			

**CFAT Sewer has not filed a rate case.*

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule: B-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Brent Thies**

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	Backflow Solutions	OSS - IT	$ 24	Cloud-based online subscription service for managing backflow prevention programs
3				
4	Beckemeier LeMoi	OSS - Legal	$ 37	Legal Services
5	Bryant Miller Olive	OSS - Legal	$ 54	Legal Services
6	CT Corporation	OSS - Legal	$ 8	Annual Cost for Statutory Representation
7	David Woodsmall	OSS - Legal	$ 22	Legal Services
8	Radey Law Firm	OSS - Legal	$ 406	Legal Services
9				
10	McGuireWoods LL	OSS - MGMT Cons	$ 1,150	System Operations Consultant
11				
12	PNC & Invoice Clo	OSS - Bank Fees	$ 1,961	Bank Fees
13				
14	UHY Advisors	OSS - Audit and Ac	$ 79	Tax Preparation
15	Leo Berwick LP	OSS - Audit and Ac	$ 68	Property Tax Consulting
16				
17			$ 3,809	
18				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19					
20	Total				
21					
22	Estimate Through				
23	[ ] PAA				
24	[x] Commission Hearing				
25					
26	Amortization Period 4 Years				
27	Explanation if different from Section 367.0816, Florida Statutes:				
28					
29					
30					

			(A) Water	(B) Wastewater	(C) Total
31	Amortization of Rate Case Expense:				
32					
33					
34		Prior Unamortized Rate Case Expense	-	-	-
35		Current Rate Case Expense	508	512	1,020
36			- - - - - - - - - - -	- - - - - -	- - - - - -
37		Total Projected Rate Case Expense	26,329	26,550	52,878
38			= = = = = = = = =	= = = = =	= = = =
39		Annual Amortization	6,582	6,637	13,220
40			= = = = = = = = =	= = = = =	= = = =
41		Method of Allocation Between Systems:	50%	50%	100%
42		(Provide Calculation)			

System	Total Water Cu	Total Sewer Cu	% Water Cust	% Sewer Customers
CFAT H2O Landfair WWTF	238	240	50%	50%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

1 The Company has no Advances For Construction.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Schedule: B-12
Page 1 of 1
Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1) Allocation Percentages Water	(2) Wastewater	(3) Other	(4) Total	(5) Description of Allocation Method	(6) Amounts Allocated Water	(7) Wastewater	(8) Other	(9) Total
		All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.									

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ -				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ 1,367.91				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ 1,294.97				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 30.80				
13	310.2 Power Generation Equipment	$ -				
14	311.2 Pumping Equipment	$ 5,663.55				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ 1,511.65				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ 5,819.77				
25	331.4 Transm. & Distribution Mains	$ 1,889.56				
26	333.4 Services	$ 649.03				
27	334.4 Meters & Meter Installations	$ 4,172.45				
28	335.4 Hydrants	$ -				
29	339.4 Other Plant & Misc. Equipment	$ -				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ -				
35	342.5 Stores Equipment	$ -				
36	343.5 Tools, Shop & Garage Equipment	$ -				
37	344.5 Laboratory Equipment	$ -				
38	345.5 Power Operated Equipment	$ -				
39	346.5 Communication Equipment	$ 882.94				
40	347.5 Miscellaneous Equipment	$ 446.82				
41	348.5 Other Tangible Plant	$ -				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 23,729.45	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	$ -				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 23,729.45	$	$	$	
48						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: B-14
Page 1 of 1
Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ -				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 5,680.53				
8	360.2 Collection Wastewaters - Force	$ 218.52				
9	361.2 Collection Wastewaters - Gravity	$ 1,374.71				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ -				
12	364.2 Flow Measuring Devices	$ 764.10				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ -				
19	371.3 Pumping Equipment	$ 4,730.33				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 1,459.07				
25	381.4 Plant Wastewaters	$ -				
26	382.4 Outfall Wastewater Lines	$ -				
27	389.4 Other Plant & Misc. Equipment	$ 735.81				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ -				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ -				
35	394.5 Laboratory Equipment	$ 207.83				
36	395.5 Power Operated Equipment	$ -				
37	396.5 Communication Equipment	$ 4,113.22				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ -				
43						
44	TOTAL DEPRECIATION EXPENSE	$ 19,284.12	$	$	$	
45						
46	LESS: AMORTIZATION OF CIAC	2,067.97				
47						
48	NET DEPRECIATION EXPENSE - WASTEWATER	$ 17,216.15	$	$	$	
49						
50						
51						
52						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Schedule: B-15
Page 1 of 1
Brent Thies
Recap Schedules: B-1,B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 3,839	$ -	$ 2,325	$ -	$ 6,164
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 3,839	$ -	$ 2,325	$ -	$ 6,164
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 3,839	$ -	$ 2,325	$ -	$ 6,164
WASTEWATER						
10	Test Year Per Books	$ 5,520	$ -	$ 1,642	$ -	$ 7,162
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 5,520	$ -	$ 1,642	$ -	$ 7,162
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 5,520	$ -	$ 1,642	$ -	$ 7,162

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-1
Page 1 of 1
Brent Thies

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

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(21,820.76)	A	24,619.29	2,798.53	-	-
2	Deferred Income Tax Expense	C-5	0		0	0	0	0
3	ITC Realized This Year	C-8	0		0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0	0	0	0
5	Parent Debt Adjustment	C-9	0		0	0	0	0
6	Total Income Tax Expense		(21,820.76)		24,619.29	2,798.53	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-2
Page 1 of 1
Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(100,172.63)	3,057.15	(97,115.49)	(96,711.74)	(403.74)
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	(100,172.63)	3,057.15	(97,115.49)	(96,711.74)	(403.74)
4	Less: Interest Charges (Sch. C-3)	3,735.76	-	3,735.76	1,765.79	1,969.97
5	Taxable Income Per Books	(103,908.39)	3,057.15	(100,851.25)	(98,477.53)	(2,373.72)
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(103,908.39)	3,057.15	(100,851.25)	(98,477.53)	(2,373.72)
10	Less: State Income Tax Exemption ($5,000)					
11	State Taxable Income	(103,908.39)	3,057.15	(100,851.25)	(98,477.53)	(2,373.72)
12	State Income Tax (5.5% of Line 11)	-	168.14	(5,546.82)	(5,416.26)	(130.55)
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	-	168.14	(5,546.82)	(5,416.26)	(130.55)
16	Federal Taxable Income (Line 9 - Line 15)	(103,908.39)	2,889.00	(95,304.43)	(93,061.27)	(2,243.16)
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(21,820.76)	606.69	(20,013.93)	(19,542.87)	(471.06)
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(21,820.76)	606.69	(20,013.93)	(19,542.87)	(471.06)
	Summary:					
21	Current State Income Taxes (Line 15)	-	168.14	(5,546.82)	(5,416.26)	(130.55)
22	Current Federal Income Taxes (Line 20)	(21,820.76)	606.69	(20,013.93)	(19,542.87)	(471.06)
23	Total Current Income Tax Expense (To C-1)	(21,820.76)	774.83	(25,560.75)	(24,959.13)	(601.62)

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

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	3,735.76	0	3,735.76	1,765.79	1,969.97
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	3,735.76	-	3,735.76	1,765.79	1,969.97

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-4
Page 1 of 1
Brent Thies

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

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-5
Page 1 of 1
Brent Thies

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-7
Page 4 of 4
Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Brent Thies

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	40,569	5.76%	8.50%	0.49%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	664,280	94.24%	8.77%	8.27%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	704,849	100.00%		8.75%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

Schedule: D-2
Page 1 of 1
Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-				-
2	Short-Term Debt	40,569				40,569
3	Preferred Stock	-				-
4	Common Equity	1,844,791	A Parent Equity		(1,180,511)	664,280
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	1,885,360				704,849

* List corresponding adjustments to rate base below:

	Description	Amount
A	Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	1,180,511

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Schedule: D-4
Page 1 of 1
Brent Thies

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	3,735.76	11/22/2026	40,569.33	9.2%
	Total	3,735.76		40,569.33	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	CSWR-Florida has no long-term debt											
	Total											

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	CSWR-Florida has not variable rate long-term date												
	Total												

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Schedule: D-7
Page 1 of 1
Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-1
Page 1 of 2
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	$ 12.67	$ 28.60
3	1"	$ 31.68	$ 71.50
4	1-1/2"	$ 63.35	$ 143.00
5	2"	$ 101.36	$ 228.80
6	3"	$ 202.72	$ 429.00
7	4"	$ 316.75	$ 715.00
8	Gallonage charge per 1,000 Gallons		
9	0-3,000 gallons	$ 4.33	$ 9.77
10	3,001-6,000	$ 8.02	$ 18.10
11	Over 6,000 gallons	$ 12.02	$ 27.13
12			
13	General Service		
14	5/8" x 3/4"	$ 12.67	$ 28.60
15	1"	$ 31.68	$ 71.50
16	1-1/2"	$ 63.35	$ 143.00
17	2"	$ 101.36	$ 228.80
18	3"	$ 202.72	$ 429.00
19	4"	$ 316.75	$ 715.00
20	Gallonage charge per 1,000 Gallons	$ 5.99	$ 13.52

Rate Schedule - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-1
Page 2 of 2
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	$ 17.34	$ 21.99
3	Gallonage charge per 1,000 Gallons 10,000 gallon cap	$ 4.76	$ 6.04
4			
5	General Service		
6	5/8" x 3/4"	$ 17.34	$ 21.99
7	1"	$ 43.35	$ 54.98
8	1-1/2"	$ 86.70	$ 109.95
9	2"	$ 138.72	$ 175.92
10	3"	$ 277.44	$ 329.85
11	4"	$ 433.50	$ 549.75
12	Gallonage charge per 1,000 Gallons	$ 4.76	$ 6.04

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-2
Page 1 of 2
Preparer:

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	5/8" x 3/4"	2,791		$ 12.67	$ 35,361.97	$ 28.60	$ 79,822.60
3	1"			$ 31.68	$ -	$ 71.50	$ -
4	1-1/2"			$ 63.35	$ -	$ 143.00	$ -
5	2"			$ 101.36	$ -	$ 228.80	$ -
6	3"			$ 202.72	$ -	$ 429.00	$ -
7	4"			$ 316.75	$ -	$ 715.00	$ -
8	Gallonage charge per 1,000 Gallons						
9	0-3,000 gallons		4,995	$ 4.33	$ 21,628.35	$ 9.77	$ 48,823.55
10	3,001-6,000		2,021	$ 8.02	$ 16,208.42	$ 18.10	$ 36,588.67
11	Over 6,000 gallons		1,957	$ 12.02	$ 23,523.14	$ 27.13	$ 53,100.82
12							
13	Total Residential	2,791	8,973		$ 96,721.88		$ 218,335.65
14							
15	Average Bill				$ 34.65		$ 78.23
16							
17	General Service						
18	5/8" x 3/4"	24	64,225	$ 12.67	$ 304.08	$ 28.60	$ 686.40
19	1"	12	17,250	$ 31.68	$ 380.16	$ 71.50	$ 858.00
20	1-1/2"			$ 63.35	$ -	$ 143.00	$ -
21	2"			$ 101.36	$ -	$ 228.80	$ -
22	3"	12	194,100	$ 202.72	$ 2,432.64	$ 429.00	$ 5,148.00
23	4"	12		$ 316.75	$ 3,801.00	$ 715.00	$ 8,580.00
24	Gallonage charge per 1,000 Gallons			$ 5.99	$ 1,650.69	$ 13.52	$ 3,726.26
25							
26	Total Gen. Serv.	60	275,575		$ 8,568.57		$ 18,998.66
27							
28	Average Bill				$ 142.81		$ 316.64
29							
30							
31	Unbilled Revenues						
32	Other Revenue				$ -		
33	Misc. Serv. Charges						
34							
35	Total Revenue				$ 105,290.45		$ 237,334.30
36							
37	Booked Revenue				$ 99,266.95		
38							
39	Difference (Explain)				$ (6,023.50)		
40							

41 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
42 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
43 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-2
Page 2 of 2
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	All Meter Sizes	2,791		$ 17.34	$ 48,395.94	$ 21.99	$ 61,374.09
3	Gallonage charge per 1,000 Gallons 10,000 gallon cap		7,810	$ 4.76	$ 37,175.60	$ 6.04	$ 47,150.91
4							
5	Total Residential	2,791	7,810		$ 85,571.54		$ 108,525.00
6							
7	Average Bill				$ 30.66		$ 38.88
8							
9	General Service						
10	5/8" x 3/4"	36	64,225	$ 17.34	$ 624.24	$ 21.99	$ 791.64
11	1"	12	17,250	$ 43.35	$ 520.20	$ 54.98	$ 659.70
12	1-1/2"	12		$ 86.70	$ 1,040.40	$ 109.95	$ 1,319.40
13	2"			$ 138.72	$ -	$ 175.92	$ -
14	3"	12	194,100	$ 277.44	$ 3,329.28	$ 329.85	$ 3,958.20
15	4"	12	7,041,000	$ 433.50	$ 5,202.00	$ 549.75	$ 6,597.00
16	Gallonage charge per 1,000 Gallons			$ 4.76	$ 34,826.90	$ 6.04	$ 44,171.98
17							
18	Total Gen. Serv.	84	7,316,575		$ 45,543.02		$ 57,497.92
19							
20	Average Bill				$ 542.18		$ 684.50
21							
22							
23	Unbilled Revenues						
24	Other Revenue				$ -		
25	Misc. Serv. Charges						
26							
27	Total Revenue				$ 131,114.56		$ 166,022.93
28							
29	Booked Revenue				$ 137,855.01		
30							
31	Difference (Explain)				$ 6,740.45		
32							

33 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
34 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
35 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-3
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	238	5				243
2	March	232	5				237
3	April	230	5				235
4	May	234	5				239
5	June	233	5				238
6	July	230	5				235
7	August	230	5				235
8	September	232	5				237
9	October	233	5				238
10	November	234	5				239
11	December	231	5				236
12	January	234	5				239
13							
14	Total	2,791	60				2,851
15							

Customer Monthly Billing Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule: E-3**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	238	7				245
2	March	232	7				239
3	April	230	7				237
4	May	234	7				241
5	June	233	7				240
6	July	230	7				237
7	August	230	7				237
8	September	232	7				239
9	October	233	7				240
10	November	234	7				241
11	December	231	7				238
12	January	234	7				241
13							
14	Total	2,791	84				2,875
15							

Miscellaneous Service Charges | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule: E-4**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 21.00	$ 31.00	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 16.00	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charges | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule: E-4**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	Actual Cost	Actual Cost	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 15.00	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-5
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	This utility did not collect any miscellaneous charges during the test year; therefore, this schedule is not applicable.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-5
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	This utility did not collect any miscellaneous charges during the test year; therefore, this schedule is not applicable.					

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (C.F.A.T. H2O, INC.) does not have any public fire hydrants in this area;		
2	therefore this schedule is not applicable.		

Private Fire Protection Service | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (C.F.A.T. H2O, INC) does not have any private fire protection in this area;		
2	therefore this schedule is not applicable.		

Contracts and Agreements Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule: E-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	No outstanding contracts/agreements having rates or conditions different from those on	
2	approved tariff.	

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: E-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
1	CSWR-Florida incurred no franchise taxes or fees in the test period				

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule: E-10**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Meter Installation Charge		
2	5/8" x 3/4"	$ 100.00	Actual Cost
3	1"	$ 130.00	Actual Cost
4	1-1/2"	$ 180.00	Actual Cost
5	Over 2"	Actual Cost	Actual Cost
6			
7	Meter Bench Test		
8	5/8" x 3/4"	N/A	$ 20.00
9	1" and 1 1/2"	N/A	$ 25.00
10	2" +	N/A	Actual Cost
11			
12	Customer Connection (Tap In) Charge	N/A	Actual Cost

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-10
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
	Sewer		
1	This utility does not have any present availability charges for wastewater services.		
2			
3	Main Extension Charge	N/A	Actual Cost
4			
5	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.		(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.					

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-12
Page 1 of 1
Preparer: Aaron Silas

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.										

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Size

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
---	---	---	---	---	---	---	---

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	941,000		386,826		554,174	59%
Mar-24	855,000		480,680		374,320	44%
Apr-24	855,000		450,824		404,176	47%
May-24	919,000		498,448		420,552	46%
Jun-24	1,030,300		771,231		259,069	25%
Jul-24	1,195,237		982,484		212,753	18%
Aug-24	1,241,400		1,217,616		23,784	2%
Sep-24	1,176,100		775,613		400,487	34%
Oct-24	1,273,100		1,205,945		67,155	5%
Nov-24	980,700		773,233		207,467	21%
Dec-24	1,044,994		901,213		143,781	14%
Jan-25	1,085,000		817,742		267,258	25%
Total	12,596,831	0	9,261,855	0	3,334,976	26%

1 The unaccounted for water is greater than 10% due to the combination of leaks throughout the distribution system and flushing
2 as a preventative maintenance task during the test year.
3 Corrective Actions: CSWR - Florida is consistently implementing industry standard practices, such as metering flushing to
4 capture water used in these tasks and for leak detection to assist in mitigating these issues. We continue to evaluate and improve
5 methodologies to reduce unaccounted for water.

Gallons of Wastewater Treated
In Thousands of Gallons

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) Landfair WWTP	(2) Individual Plant Flows (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Feb-24	35,000.00				35,000.00	
Mar-24	33,517.00				33,517.00	
Apr-24	34,355.00				34,355.00	
May-24	45,100.00				45,100.00	
Jun-24	35,019.00				35,019.00	
Jul-24	36,227.00				36,227.00	
Aug-24	41,861.00				41,861.00	
Sep-24	44,252.00				44,252.00	
Oct-24	40,493.00				40,493.00	
Nov-24	44,000.00				44,000.00	
Dec-24	37,000.00				37,000.00	
Jan-25	35,000.00				35,000.00	
Total	461,824.00	0.00	0.00	0.00	461,824.00	

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule F-3**
Docket No.: 20250052 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

			DATE	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.			360,000
2.	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		2/14/2024	98,000
3.	Five-Day Max Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	(1) (2) (3) (4) (5)	10/7/2024 7/19/2024 7/20/2024 7/21/2024 10/6/2024	53,400 53,360 53,180 52,800 52,700
			AVERAGI	53,088
4.	Average Daily Flow			34,418
5.	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			N/A

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule F-4**
Docket No.: 20250052 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		99,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	Apr	45,100

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

Line No.					
1	INPUT INFORMATION:				
2	Water Treatment System				
3	Number of Wells			3	
4	Total Well Capacity, gpm			250	gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			250	gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			240,000	gpd
7	Peak Day Demand			98,000	gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			136	gpm
9	Fire Flow Requirement	0 gpm	2 Hours	-	gpd
10	Fire Flow Requirement			-	gpm
11	Unaccounted For Water	26%		9,111.96	gpd, avg
12	Acceptable Unaccounted For	10%		3,441.76	gpd, avg
13	Excess Unaccounted for			5,670.20	gpd, avg
			26%		
14	Property Needed to Serve			0	gpm
15	Used and Useful Analysis, in accordance with Rule 25-30.4325:				
16	Treatment System (Peak Demand / Firm Reliable Capacity)			38%	
17	Storage Facilities				
18	Ground Storage Capacity, gal.			200,000	gallons
19	Usable Ground Storage (90%), gal			180,000	gallons
20	Elevated Storage			-	gallons
21	Usable Elevated Storage			-	gallons
22	Hydropneumatic Storage Capacity, gal.			20,000	gallons
23	Usable Hydropneumatic Storage Capacity (0%), gal.			-	gallons
24	Total Usable Storage, gal.			180,000	gallons
25	Used and Useful Analysis, in accordance with Rule 25-30.4325:				
26	Storage Facilities (Peak Demand / Usable Storage)			54%	
27	Please note that the used and useful percentage for the water storage facilities				
28	reflects that the facility was constructed with excess capacity to accomodate				
29	anticipated future development.				

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

Line No.		
1	Used and Useful Flow	38,485
2	Property Needed for Post Test Year Period	0
3	Permitted Capacity	99,000 gpd
4	Used and Useful Percentage	39%
5	Please note that the used and useful percentage for the wastewater treatment plant	
6	reflects that the facility was constructed with excess capacity to accommodate	
7	anticipated future development.	

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 11/30/2023 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	232	238	235	8,981,128	38,217.57	9,256,703	242	N/A
	Average Growth Through 5-Year Period (Col. 8)								N/A

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 11/30/2023 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	232	238	235	8,981,128	38,217.57	16,297,703	426.45	N/A
				Average Growth Through 5-Year Period (Col. 8)					N/A

Standalone Rate Design - Water | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	2,793	1	2,793	$ 35,387.31	44,495.53	$ 79,882.84	$ 28.60
1"		2.5	-	$ -	-	$ -	$ 71.50
1-1/2"		5	-	$ -	-	$ -	$ 143.00
2"		8	-	$ -	-	$ -	$ 228.80
3"		15	-	$ -	-	$ -	$ 429.00
4"		25	-	$ -	-	$ -	$ 715.00
Gallonage Revenues							
0-3,000 gallons			4,995.00	$ 21,628.35	27,195.20	$ 48,823.55	$ 9.77
3,001-6,000			2,021.00	$ 16,208.42	20,380.25	$ 36,588.67	$ 18.10
Over 6,000 gallons			1,957.00	$ 23,523.14	29,577.68	$ 53,100.82	$ 27.13
General Service							
5/8" x 3/4"	24	1	24	$ 304.08	382.35	$ 686.43	$ 28.60
1"	12	2.5	30	$ 380.16	478.01	$ 858.17	$ 71.50
1-1/2"		5	-	$ -	-	$ -	$ 143.00
2"		8	-	$ -	-	$ -	$ 228.80
3"	12	15	180	$ 2,432.64	3,058.77	$ 5,491.41	$ 429.00
4"	12	25	300	$ 3,801.00	4,779.33	$ 8,580.33	$ 715.00
Gallonage Revenues			275,575.00	$ 1,650.69	2,075.56	$ 3,726.26	$ 13.52
Total:	2,853		3,327	105,315.79	132,422.68	$ 237,738.48	

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 20250052
Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	2,791.00	1.00	2,791.00	$ 48,395.94	12,986.06	$ 61,382.00	$ 21.99
Gallonage			7,810.00	$ 37,175.60	9,975.31	$ 47,150.91	$ 6.04
General Service							
5/8" x 3/4"	36.00	1.00	36.00	$ 624.24	167.50	$ 791.74	$ 21.99
1"	12.00	2.50	30.00	$ 520.20	139.59	$ 659.79	$ 54.98
1-1/2"	12.00	5.00	60.00	$ 1,040.40	279.17	$ 1,319.57	$ 109.95
2"	-	8.00	-	$ -	-	$ -	$ 175.92
3"	12.00	15.00	180.00	$ 3,329.28	893.34	$ 4,222.62	$ 329.85
4"	12.00	25.00	300.00	$ 5,202.00	1,395.85	$ 6,597.85	$ 549.75
Gallonage			7,316,575.00	$ 34,826.90	9,345.09	$ 44,171.98	$ 6.04
Total	2,875.00		3,397.00	$ 131,114.56	35,181.92	$ 166,296.47	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

Docket No. 20250052-WS

VOLUME I (September 15, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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Schedule of Water Rate Base | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] or Projected [ ]

Schedule: A-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	729,247	-	729,247	A-5
2	Utility Land & Land Rights	39,628	-	39,628	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(422,288)	-	(422,288)	A-9
6	Less: CIAC	(269,576)	-	(269,576)	A-12
7	Accumulated Amortization of CIAC	231,807	-	231,807	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	158,903	-	158,903	A-17
12	Total Rate Base	467,722	-	467,722	

Schedule of Wastewater Rate Base | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] or Projected [ ]

Schedule: A-2
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.				

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] or Projected [ ]

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

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/17/2022 Balance	681,640	-
2	2022 Additions	-	-
3	2022 Retirements	(183,569)	
4	2022 Adjustments		
5	01/31/2023 Balance	498,071	-
6	2023 Additions	106,414	-
7	2023 Retirements		
8	2023 Adjustments		
9	1/31/2024 Balance	604,485	-
10	2024 Additions	223,484	-
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	827,968	-
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	827,968	-

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	39,628		
7	304.2 Structures & Improvements	33,891		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	45,388		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	11,983		
13	310.2 Power Generation Equipment	2,089		
14	311.2 Pumping Equipment	71,840		
15	339.2 Other Plant & Misc. Equipment	-		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	51,615		
20	339.3 Other Plant & Misc. Equipment	-		
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	50,648		
25	331.4 Transm. & Distribution Mains	271,780		
26	333.4 Services	80,834		
27	334.4 Meters & Meter Installations	38,522		
28	335.4 Hydrants	35,812		
29	339.4 Other Plant & Misc. Equipment	13,921		
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	-		
34	341.5 Transportation Equipment	-		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	-		
37	344.5 Laboratory Equipment	-		
38	345.5 Power Operated Equipment	-		
39	346.5 Communication Equipment	20,925		
40	347.5 Miscellaneous Equipment	-		
41	348.5 Other Tangible Plant	-		
42	TOTAL	$ 768,875	$	$

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	39,628	39,628	39,628	39,628	39,628	39,628	39,628
7	304.2 Structures & Improvements	14,967	14,967	14,967	36,212	36,212	38,403	40,694
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,388	45,388	45,388	45,388	45,388	45,388	45,388
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	8,835	8,835	8,835	8,835	13,382	13,382	13,382
13	310.2 Power Generation Equipment	2,089	2,089	2,089	2,089	2,089	2,089	2,089
14	311.2 Pumping Equipment	4,584	52,730	52,730	67,462	79,964	83,859	84,656
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	45,151	45,151	45,151	53,554	53,554	53,554	53,554
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	42,283	42,283	44,681	45,671	45,671	54,729	54,729
25	331.4 Transm. & Distribution Mains	269,656	269,656	269,656	270,618	270,618	270,618	273,188
26	333.4 Services	73,453	73,453	73,453	83,048	83,048	83,048	83,048
27	334.4 Meters & Meter Installations	3,135	3,135	3,135	3,610	3,610	36,265	63,984
28	335.4 Hydrants	35,812	35,812	35,812	35,812	35,812	35,812	35,812
29	339.4 Other Plant & Misc. Equipment	13,921	13,921	13,921	13,921	13,921	13,921	13,921
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	5,583	13,148	20,712	20,712	20,712	23,895	23,895
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 604,485	$ 660,196	$ 670,158	$ 726,560	$ 743,609	$ 794,592	$ 827,968

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	39,628	39,628	39,628	39,628	39,628	39,628	39,628
7	304.2 Structures & Improvements	40,694	40,694	40,694	40,694	40,694	40,694	33,891
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,388	45,388	45,388	45,388	45,388	45,388	45,388
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	13,382	13,382	13,382	13,382	13,382	13,382	11,983
13	310.2 Power Generation Equipment	2,089	2,089	2,089	2,089	2,089	2,089	2,089
14	311.2 Pumping Equipment	84,656	84,656	84,656	84,656	84,656	84,656	71,840
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	53,554	53,554	53,554	53,554	53,554	53,554	51,615
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	54,729	54,729	54,729	54,729	54,729	54,729	50,648
25	331.4 Transm. & Distribution Mains	273,188	273,188	273,188	273,188	273,188	273,188	271,780
26	333.4 Services	83,048	83,048	83,048	83,048	83,048	83,048	80,834
27	334.4 Meters & Meter Installations	63,984	63,984	63,984	63,984	63,984	63,984	38,522
28	335.4 Hydrants	35,812	35,812	35,812	35,812	35,812	35,812	35,812
29	339.4 Other Plant & Misc. Equipment	13,921	13,921	13,921	13,921	13,921	13,921	13,921
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	23,895	23,895	23,895	23,895	23,895	23,895	20,925
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 827,968	$ 827,968	$ 827,968	$ 827,968	$ 827,968	$ 827,968	$ 768,875

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.			

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.							

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.							

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/17/2022 Balance	580,216	-
2	2022 Additions	2,913	-
3	2022 Retirements	(181,297)	-
4	2022 Adjustments		-
5	01/31/2023 Balance	401,832	-
6	2023 Additions	10,664	-
7	2023 Retirements		-
8	2023 Adjustments		-
9	01/31/2024 Balance	412,496	-
10	2024 Additions	20,895	
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	433,391	-
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	433,391	-

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-		-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	14,573		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	45,388		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	877		-
13	310.2 Power Generation Equipment	131		-
14	311.2 Pumping Equipment	1,829		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT	-		-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	33,952		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT	-		-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	16,184		-
25	331.4 Transm. & Distribution Mains	216,811		-
26	333.4 Services	45,284		-
27	334.4 Meters & Meter Installations	830		-
28	335.4 Hydrants	35,812		-
29	339.4 Other Plant & Misc. Equipment	9,148		-
30	GENERAL PLANT	-		-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	-		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	1,470		-
40	347.5 Miscellaneous Equipment	-		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 422,288	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	14,075	14,114	14,153	14,248	14,342	14,442	14,548
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,388	45,388	45,388	45,388	45,388	45,388	45,388
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	713	734	755	777	808	840	872
13	310.2 Power Generation Equipment	78	87	96	104	113	122	131
14	311.2 Pumping Equipment	19	239	459	740	1,073	1,422	1,775
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	33,552	33,596	33,640	33,716	33,792	33,868	33,944
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	15,520	15,615	15,715	15,818	15,921	16,044	16,167
25	331.4 Transm. & Distribution Mains	213,651	214,174	214,698	215,223	215,749	216,274	216,805
26	333.4 Services	44,281	44,434	44,587	44,760	44,933	45,106	45,279
27	334.4 Meters & Meter Installations	118	131	144	159	174	325	591
28	335.4 Hydrants	35,812	35,812	35,812	35,812	35,812	35,812	35,812
29	339.4 Other Plant & Misc. Equipment	8,870	8,916	8,962	9,009	9,055	9,102	9,148
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	419	528	701	874	1,046	1,245	1,444
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 412,496	$ 413,769	$ 415,111	$ 416,628	$ 418,207	$ 419,992	$ 421,906

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	14,655	14,761	14,867	14,973	15,079	15,185	14,573
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,388	45,388	45,388	45,388	45,388	45,388	45,388
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	904	936	968	1,000	1,032	1,064	877
13	310.2 Power Generation Equipment	139	148	157	165	174	183	131
14	311.2 Pumping Equipment	2,128	2,480	2,833	3,186	3,539	3,891	1,829
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	34,020	34,096	34,172	34,248	34,325	34,401	33,952
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	16,290	16,413	16,537	16,660	16,783	16,906	16,184
25	331.4 Transm. & Distribution Mains	217,335	217,866	218,396	218,927	219,457	219,987	216,811
26	333.4 Services	45,452	45,625	45,798	45,971	46,144	46,317	45,284
27	334.4 Meters & Meter Installations	858	1,125	1,391	1,658	1,924	2,191	830
28	335.4 Hydrants	35,812	35,812	35,812	35,812	35,812	35,812	35,812
29	339.4 Other Plant & Misc. Equipment	9,195	9,241	9,287	9,334	9,380	9,427	9,148
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	1,643	1,843	2,042	2,241	2,440	2,639	1,470
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 423,820	$ 425,734	$ 427,649	$ 429,563	$ 431,477	$ 433,391	$ 422,288

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.			

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.							

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.							

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/17/2022 Balance	217,552	-
2	2022 Additions	749	-
3	2022 Adjustments		-
4	01/31/2023 Balance	218,301	-
5	2023 Additions	8,986	-
6	2023 Adjustments		-
7	01/31/2024 Balance	227,287	-
8	2024 Additions	9,052	-
9	2024 Adjustments		-
10	01/31/2025 Balance	236,338	-
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	236,338	-

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	269,576		
6				
7	Total	$ 269,576	$	$
	WASTEWATER			
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	$ -	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	269,576	269,576	269,576	269,576	269,576	269,576	269,576
6								
7	Total	$ 269,576	$ 269,576	$ 269,576	$ 269,576	$ 269,576	$ 269,576	$ 269,576
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	269,576	269,576	269,576	269,576	269,576	269,576	269,576
6								
7	Total	$ 269,576	$ 269,576	$ 269,576	$ 269,576	$ 269,576	$ 269,576	$ 269,576
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/17/2022 Balance	217,552	-
2	2022 Additions	749	-
3	2022 Adjustments		-
4	01/31/2023 Balance	218,301	-
5	2023 Additions	8,986	-
6	2023 Adjustments		-
7	01/31/2024 Balance	227,287	-
8	2024 Additions	9,038	-
9	2024 Adjustments		-
10	01/31/2025 Balance	236,325	-
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	236,325	-

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	231,807		
6				
7	Total	$ 231,807	$	$
	WASTEWATER			
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	227,287	228,035	228,784	229,540	230,295	231,051	231,806
6								
7	Total	$ 227,287	$ 228,035	$ 228,784	$ 229,540	$ 230,295	$ 231,051	$ 231,806
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	232,561	233,317	234,072	234,828	235,583	236,338	231,807
6								
7	Total	$ 232,561	$ 233,317	$ 234,072	$ 234,828	$ 235,583	$ 236,338	$ 231,807
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-15
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	1,973	-	1,973
4	Accounts Rec'b - Customer	27,554	-	27,554
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	7	-	7
7	Allowance for Bad Debts	(2,935)	-	(2,935)
8	Prepayments	2,697	-	2,697
9	Miscellaneous Current & Accrued Assets	6,944	-	6,944
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	158,675	-	158,675
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(28,250)	-	(28,250)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(7,760)	-	(7,760)
20				
21	Working Capital (Balance Sheet Method)	$ 158,903	$ -	$ 158,903
22				
23	Working Capital to Rate Base Summary	158,902.83	-	$ 158,903

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	604,485	660,196	670,158	726,560	743,609	794,592	827,968
2	Construction Work in Progress	254,361	276,553	293,072	259,749	282,524	364,861	354,919
3	Other Utility Plant Adjustments	417,786	417,786	417,786	417,786	417,786	417,786	417,786
4	GROSS UTILITY PLANT	$ 1,276,632	$ 1,354,535	$ 1,381,016	$ 1,404,096	$ 1,443,920	$ 1,577,239	$ 1,600,673
5	Less: Accumulated Depreciation	(412,496)	(413,769)	(415,111)	(416,628)	(418,207)	(419,992)	(421,906)
6	NET UTILITY PLANT	$ 864,136	$ 940,765	$ 965,905	$ 987,468	$ 1,025,712	$ 1,157,247	$ 1,178,767
7	Cash	7,158	2,963	586	2,043	1,911	508	1,269
8	Accounts Rec'b - Customer	27,458	28,043	31,110	25,926	24,652	28,070	29,032
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	11	11	11	11
11	Allowance for Bad Debts	(2,016)	(1,857)	(2,203)	(2,486)	(2,842)	(3,377)	(3,211)
12	Prepayments	478	385	292	7,129	6,169	5,210	4,342
13	Miscellaneous Current & Accrued Assets	6,462	6,579	5,640	6,999	6,792	6,832	7,214
14	TOTAL CURRENT ASSETS	$ 39,540	$ 36,112	$ 35,424	$ 39,622	$ 36,692	$ 37,255	$ 38,656
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	895	759	791	873	836	836	985
17	Clearing Accounts	(8,447)	(8,502)	(8,745)	(8,928)	(9,049)	(9,015)	(9,445)
18	Deferred Rate Case Expense	-	4	4	4	4	4	777
19	Other Miscellaneous Deferred Debits	2,422	2,422	2,422	2,422	2,319	3,507	3,309
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ (5,130)	$ (5,317)	$ (5,528)	$ (5,630)	$ (5,889)	$ (4,668)	$ (4,374)
22	TOTAL ASSETS	$ 898,546	$ 971,561	$ 995,801	$ 1,021,460	$ 1,056,515	$ 1,189,833	$ 1,213,049
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	827,968	827,968	827,968	827,968	827,968	827,968	768,875
2	Construction Work in Progress	404,627	455,111	455,989	222,595	229,861	225,595	313,832
3	Other Utility Plant Adjustments	417,786	417,786	417,786	417,786	417,786	417,786	417,786
4	GROSS UTILITY PLANT	1,650,382	1,700,866	1,701,744	1,468,350	1,475,616	1,471,350	1,500,494
5	Less: Accumulated Depreciation	(423,820)	(425,734)	(427,649)	(429,563)	(431,477)	(433,391)	(422,288)
6	NET UTILITY PLANT	1,226,562	1,275,131	1,274,095	1,038,787	1,044,139	1,037,958	1,078,206
7	Cash	81	1,980	1,696	3,341	336	1,774	1,973
8	Accounts Rec'b - Customer	27,955	28,620	23,309	28,811	28,758	26,453	27,554
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	11	11	11	11	-	-	7
11	Allowance for Bad Debts	(2,838)	(3,378)	(2,941)	(4,217)	(3,209)	(3,582)	(2,935)
12	Prepayments	3,473	2,619	2,724	862	750	625	2,697
13	Miscellaneous Current & Accrued Assets	7,358	7,441	7,162	7,144	7,280	7,364	6,944
14	TOTAL CURRENT ASSETS	36,039	37,292	31,959	35,952	33,915	32,634	36,238
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	985	985	985	985	985	985	914
17	Clearing Accounts	(9,387)	(9,307)	(10,095)	(9,930)	(6,240)	(5,763)	(8,681)
18	Deferred Rate Case Expense	777	822	901	954	954	954	474
19	Other Miscellaneous Deferred Debits	3,111	2,913	2,715	3,730	3,544	3,544	2,952
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	(4,514)	(4,586)	(5,493)	(4,260)	(756)	(279)	(4,340)
22	TOTAL ASSETS	1,258,087	1,307,837	1,300,561	1,070,478	1,077,298	1,070,313	1,110,103
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	525,654	525,654	525,654	525,654	525,600	525,600	1,054,367
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(130,784)	(138,356)	(147,808)	(153,889)	(162,955)	(165,719)	(171,015)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	394,870	387,299	377,846	371,765	362,646	359,881	883,352
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	615,859	662,787	674,353	711,342	794,491	854,040	457,216
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	615,859	662,787	674,353	711,342	794,491	854,040	457,216
12	Accounts Payable	(158,836)	(124,706)	(102,203)	(107,101)	(144,548)	(72,417)	(169,488)
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	4,364	4,641	5,014	5,418	4,646	9,804	4,199
20	TOTAL CURRENT & ACC. LIABILITIES	(154,472)	(120,065)	(97,190)	(101,683)	(139,903)	(62,613)	(165,288)
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	269,576	269,576	269,576	269,576	269,576	269,576	269,576
27	Less: Accum. Amortization of CIAC	(227,287)	(228,035)	(228,784)	(229,540)	(230,295)	(231,051)	(231,806)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	898,546	971,561	995,801	1,021,460	1,056,515	1,189,833	1,213,049

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	1,054,367	1,054,367	1,054,367	1,054,367	1,054,367	1,054,367	810,338
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(179,488)	(185,558)	(194,467)	(200,616)	(212,126)	(207,884)	(173,128)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	874,879	868,810	859,900	853,751	842,241	846,484	637,210
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	481,314	527,102	571,321	280,500	301,545	319,399	557,790
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	481,314	527,102	571,321	280,500	301,545	319,399	557,790
12	Accounts Payable	(145,331)	(136,242)	(173,566)	(224,745)	(244,453)	(259,136)	(158,675)
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	118,198	124,523	124,523	28,250
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	10,210	11,908	7,402	8,025	19,448	5,806	7,760
20	TOTAL CURRENT & ACC. LIABILITIES	(135,122)	(124,334)	(166,164)	(98,521)	(100,482)	(128,807)	(122,665)
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	269,576	269,576	269,576	269,576	269,576	269,576	269,576
27	Less: Accum. Amortization of CIAC	(232,561)	(233,317)	(234,072)	(234,828)	(235,583)	(236,338)	(231,807)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	1,258,087	1,307,837	1,300,561	1,070,478	1,077,298	1,070,313	1,110,103

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	164,075	-	164,075	121,840	285,915	B-4
2	Operation & Maintenance	222,286	(6,331)	215,955	5,482.81	221,438	B-5
3	Depreciation, net of CIAC Amort.	11,844	-	11,844	-	11,844	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	10,884	-	10,884	-	10,884	B-15
6	Provision for Income Taxes	-	-	-	806.93	807	C-1
7	OPERATING EXPENSES	245,014	(6,331)	238,683	6,290	244,973	
8	NET OPERATING INCOME	(80,939)	6,331	(74,607)	115,550	40,943	
9	RATE BASE	467,722		467,722		467,722	
10	RATE OF RETURN	-17.30%		-15.95%		8.75%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.						

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] or Projected [ ] | **Preparer: Brent Thies**

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

Line No.	Description		Water	Wastewater
1	**Operations & Maintenance**			
2				
3	Customer Billing Cost		(1,798)	-
4	New third party provider contract began 1/1/25			
5	Property Insurance		3,146	-
6	New policy as of 2/1/25			
7	Admin Expenses Transferred		(9,862)	-
8	Adjustment to overhead allocation			
9	Contract Operations		14,080	-
10	New third party contract began 10/1/2024			
11	Testing		(1,603)	-
12	Cost included in new contract that began 10/1/2024			
13	Chemicals		(10,294)	-
14	Cost included in new contract that began 10/1/2024			
15	Sludge Removal		-	-
16	Cost included in new contract that began 10/1/2024			
17				
18	**Total Adjustment Operation & Maintenance**		(6,331.23)	-
19				
20	**Adjustment for Income Tax**			
21	Taxable Income before State Tax	3,373.82		
22	Less State Tax Exemption	(1,108.41)		
23	State Taxable Income	2,265.41		
24	**State Income tax (5.5%)**	**124.60**		
25				
26	Federal Taxable Income	3,249.22		
28	**Federal Income Tax (21%)**	**682.34**		
29	Total Adjustment for Income Tax			807
30				
27				
31	**Revenues**			
32	Adjustment for required return			40,943
33				
34	Adjustment for negative operating income			74,607
35				
36	Adjustment to revenue for Income Tax			807
37				
38	Adjustment for RAF fees on increased revenue			5,483
39				
40	**Total Adjustment to Revenues**			121,840

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$0	521.1 Flat Rate - Residential	$0
2	461.1 Metered - Residential	$158,268	521.2 Flat Rate - Commercial	$0
3	461.2 Metered - Commercial	$0	521.3 Flat Rate - Industrial	$0
4	461.3 Metered - Industrial	$0	521.4 Flat Rate - Public Authorities	$0
5	461.4 Metered - Public Authorities	$0	521.5 Flat Rate - Multi-Family	$0
6	461.5 Metered - Multi-Family	$0	521.6 Flat Rate - Other	$0
7	462.1 Public Fire Protection	$0	522.1 Measured - Residential	$0
8	462.2 Private Fire Protection	$0	522.2 Measured - Commercial	$0
9	464 Other Sales - Public Authorities	$0	522.3 Measured - Industrial	$0
10	465 Irrigation Customers	$0	522.4 Measured - Public Authority	$0
11	466 Sales for Resale	$0	522.5 Measured - Multi-Family	$0
12	467 Interdepartmental Sales	$0	523 Other Sales - Public Authorities	$0
13		---	524 Revenues from Other Systems	$0
14	TOTAL WATER SALES	$158,268	525 Interdepartmental Sales	$0
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$0
17	470 Forfeited Discounts	$5,807		---
18	471 Misc. Service Revenues	$0	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$0	531 Sale of Sludge	$0
20	473 Interdepartmental Rents	$0	532 Forfeited Discounts	$0
21	474 Other Water Revenues	$0	534 Rents From Wastewater Property	$0
22		---	535 Interdepartmental Rents	$0
23	TOTAL OTHER WATER REVENUES	$5,807	536 Other Wastewater Revenues	$0
24		---		---
25	TOTAL WATER OPERATING REVENUES	$164,075	TOTAL OTHER WASTEWATER REVENUES	$0
26		========		---
27			TOTAL WASTEWATER OPERATING REVENUES	$0
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

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

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ 344	$ 311	$ 357	$ 385	$ 393	$ 398	$ 362	$ 384	$ 349	$ 358	$ 352	$ -	$ 3,995
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ 834	$ 340	$ 991	$ 1,644	$ 856	$ 957	$ 938	$ 1,058	$ 921	$ 921	$ 835	$ -	$ 10,294
8	620 Materials & Supplies	$ 46	$ -	$ -	$ -	$ -	$ -	$ -	$ (2)	$ (6)	$ 130	$ -	$ -	$ 167
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ -	$ 296
10	632 Contractual Services - Acct.	$ -	$ -	$ 14	$ -	$ -	$ -	$ -	$ 60	$ -	$ -	$ -	$ 63	$ 138
11	633 Contractual Services - Legal	$ 21	$ 16	$ -	$ 682	$ 568	$ 775	$ 576	$ 604	$ 568	$ 568	$ 661	$ -	$ 5,040
12	634 Contractual Services - Mgmt. Fees	$ 3,657	$ 3,974	$ 3,447	$ 3,104	$ 3,667	$ 3,660	$ 3,520	$ 4,292	$ 2,663	$ 1,807	$ 8,553	$ 2,923	$ 45,266
13	635 Contractual Services - Other	$ 10,806	$ 12,960	$ 10,825	$ 14,402	$ 10,543	$ 9,418	$ 13,079	$ 9,407	$ 11,021	$ 13,604	$ 9,540	$ 5,552	$ 131,157
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 465	$ 465	$ 465	$ 446	$ 446	$ 446	$ 446	$ 446	$ 566	$ 446	$ 446	$ 525	$ 5,607
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 91	$ 91	$ 91	$ 91	$ 91	$ -	$ -	$ -	$ 7	$ 132	$ 132	$ 125	$ 852
24	670 Bad Debt Expense	$ 150	$ 190	$ 186	$ 158	$ 177	$ 198	$ 176	$ 173	$ 145	$ 166	$ (1,722)	$ 164	$ 163
25	675 Miscellaneous Expenses	$ 1,697	$ 1,574	$ 1,860	$ 1,611	$ 1,475	$ 1,948	$ 1,618	$ 1,685	$ 1,460	$ 1,884	$ 934	$ 1,569	$ 19,312
26	TOTAL	$ 18,110	$ 19,920	$ 18,237	$ 22,560	$ 18,253	$ 17,838	$ 20,751	$ 18,144	$ 17,731	$ 20,053	$ 19,769	$ 10,920	$ 222,286

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

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

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.													

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 6/30/2015	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 18,000	$ -	$ (18,000)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ 26,400	$ -	$ (26,400)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	0%	
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 7,153	$ 3,995	$ (3,158)	-44%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
6	616 Fuel for Power Purchased	$ -	$ -	$ -	0%	
7	618 Chemicals	$ 4,704	$ 10,294	$ 5,590	119%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ 1,300	$ 167	$ (1,133)	-87%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
9	630 Contractual Services - Billing	$ 3,789	$ -	$ (3,789)	-100%	This expense is recorded to the Miscellaneous Expense line in the current test year.
10	631 Contractual Services - Engr.	$ -	$ 296	$ 296	0%	Prior owners did not record any expense.
11	632 Contractual Services - Acct.	$ 3,475	$ 138	$ (3,337)	-96%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
12	633 Contractual Services - Legal	$ -	$ 5,040	$ 5,040	0%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees	$ -	$ 45,266	$ 45,266	0%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
14	635 Contractual Services - Other	$ 46,754	$ 131,157	$ 84,403	181%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	640 Rents	$ 10,800	$ -	$ (10,800)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	641 Rental of Building/Real Prop.	$ -	$ -	$ -	0%	
17	642 Rental of Equipment	$ -	$ -	$ -	0%	
18	650 Transportation Expenses	$ 4,967	$ -	$ (4,967)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
19	656 Generator Lease	$ 2,760	$ -	$ (2,760)	-100%	Equipment lease expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
20	657 Insurance - General Liability	$ 2,162	$ 5,607	$ 3,445	159%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
21	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
22	659 Insurance - Other	$ -	$ -	$ -	0%	
23	660 Advertising Expense	$ -	$ -	$ -	0%	
24	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
25	667 Reg. Comm. Exp. - Other	$ 446	$ 727	$ 281	63%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
26	670 Bad Debt Expense	$ 316	$ 163	$ (153)	-49%	CSWR-FL recorded Year End customer write offs.
27	675 Miscellaneous Expenses	$ 14,095	$ 19,312	$ 5,217	37%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
28	TOTAL	$ 147,121	$ 222,161	$ 75,040	51%	
29	Total Customers	441	447	6	1%	
30	Consumer Price Index - U**	238.638	317.671	79.03	33%	

Benchmark Index:	Increase in Customer ERUs	1.01
	Increase in CPI	1.33
		1.34

Prior Test Year data was gathered from Docket # 150181-WU Final Order Schedule 3-C
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: B-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY __/__/__	(3) Current TY __/__/__	(4) $ Difference	(5) % Difference	(6) Explanation
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.					

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	$ 296	Surveying Services
3				
4	Beckemeier LeMoine Law	OSS - Legal	$ 241	Legal Services
5	Radey Law Firm	OSS - Legal	$ 4,719	Legal Services
6	Bryant Miller Olive	OSS - Legal	$ 50	Annual Cost for Statutory Representation
7	CT Corporation	OSS - Legal	$ 8	Legal Services
8	David Woodsmall	OSS - Legal	$ 21	Legal Services
9				
10	Backflow Solutions Inc.	OSS - IT	$ 22	Cloud-based online subscription service for managing backflow prevention programs
11				
12	McGuireWoods LLP	OSS - MGMT Consult	$ 1,075	System Operations Consultant
13				
14	PNC & Invoice Cloud	OSS - Bank Fees	$ 1,834	Bank Fees
15				
16	UHY Advisors	OSS - Audit and Accounting	$ 74	Tax Preparation
17	Leo Berwick LP	OSS - Audit and Accounting	$ 63	Property Tax Consulting
18				
19				
20			$ 8,403	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14 663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12 219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7 942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5 499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5 132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2 533	Filing and documentation preparation
13					
14					
15					
16					
17					
18	Total				
19					
20	Estimate Through				
21	[ ] PAA				
22	[x] Commission Hearing				
23					
24	Amortization Period 4 Years				
25	Explanation if different from Section 367 0816 Florida Statutes				
26					
27					
28					

		(A) Water	(B) Wastewater	(C) Total
29	Amortization of Rate Case Expense			
30				
31				
32	Prior Unamortized Rate Case Expense	-	-	-
33	Current Rate Case Expense	954		954
34		- - - - - - - - - - -	- - - - - - -	- - - - - -
35	Total Projected Rate Case Expense	52,878	-	52,878
36		= = = = = = = = = = =	= = = = = = =	= = = = = =
	Annual Amortization	13,220	-	13,220
		= = = = = = = = = = =	= = = = = = =	= = = = = =
	Method of Allocation Between Systems (Provide Calculation)	100%	0%	100%

System	Total Water Custo	Total Sewer Cus	% Water Cust	% Sewer Customers
Neighborhood Utilities	447	-	100%	0%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1) Allocation Percentages Water	(2) Wastewater	(3) Other	(4) Total	(5) Description of Allocation Method	(6) Amounts Allocated Water	(7) Wastewater	(8) Other	(9) Total
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.										

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	-				
3	302.1 Franchises	-				
4	339.1 Other Plant & Misc. Equipment	-				
5	SOURCE OF SUPPLY AND PUMPING PLANT	-				
6	303.2 Land & Land Rights	-				
7	304.2 Structures & Improvements	1,110				
8	305.2 Collect. & Impound. Reservoirs	-				
9	306.2 Lake, River & Other Intakes	-				
10	307.2 Wells & Springs	-				
11	308.2 Infiltration Galleries & Tunnels	-				
12	309.2 Supply Mains	350				
13	310.2 Power Generation Equipment	104				
14	311.2 Pumping Equipment	3,872				
15	339.2 Other Plant & Misc. Equipment	-				
16	WATER TREATMENT PLANT	-				
17	303.3 Land & Land Rights	-				
18	304.3 Structures & Improvements	-				
19	320.3 Water Treatment Equipment	848				
20	339.3 Other Plant & Misc. Equipment	-				
21	TRANSMISSION & DISTRIBUTION PLANT	-				
22	303.4 Land & Land Rights	-				
23	304.4 Structures & Improvements	-				
24	330.4 Distr. Reservoirs & Standpipes	1,386				
25	331.4 Transm. & Distribution Mains	6,337				
26	333.4 Services	2,036				
27	334.4 Meters & Meter Installations	2,074				
28	335.4 Hydrants	-				
29	339.4 Other Plant & Misc. Equipment	557				
30	GENERAL PLANT	-				
31	303.5 Land & Land Rights	-				
32	304.5 Structures & Improvements	-				
33	340.5 Office Furniture & Equipment	-				
34	341.5 Transportation Equipment	-				
35	342.5 Stores Equipment	-				
36	343.5 Tools, Shop & Garage Equipment	-				
37	344.5 Laboratory Equipment	-				
38	345.5 Power Operated Equipment	-				
39	346.5 Communication Equipment	2,220				
40	347.5 Miscellaneous Equipment	-				
41	348.5 Other Tangible Plant	-				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 20,895	$	$		$
44						
45	LESS: AMORTIZATION OF CIAC	9,052				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 11,844	$	$		$
48						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.					

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ] | **Recap Schedules: B-1,B-2**

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 6,110	$ -	$ 2,806	$ 1,969	$ 10,884
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 6,110	$ -	$ 2,806	$ 1,969	$ 10,884
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 6,110	$ -	$ 2,806	$ 1,969	$ 10,884
WASTEWATER						
10	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ -	$ -	$ -	$ -	$ -
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ -	$ -	$ -	$ -	$ -

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(21,173.22) A	22017.66	844.44	844.44	0
2	Deferred Income Tax Expense	C-5	0	0	0	0	0
3	ITC Realized This Year	C-8	0	0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0	0	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0	0	0
6	Total Income Tax Expense		(21,173.22)	22,017.66	844.44	844.44	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(80,938.73)	6,331.23	(74,607.50)	(74,607.50)	-
2	Add: Income Tax Expense Per Books (Sch. B-1)	0	0	0	0	0
3	Subtotal	(80,938.73)	6,331.23	(74,607.50)	(74,607.50)	-
4	Less: Interest Charges (Sch. C-3)	2,601.32	-	2,601.32	2,601.32	-
5	Taxable Income Per Books	(83,540.05)	6,331.23	(77,208.82)	(77,208.82)	-
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(83,540.05)	6,331.23	(77,208.82)	(77,208.82)	-
10	Less: State Income Tax Exemption ($5,000)	-	-	-	-	-
11	State Taxable Income	(83,540.05)	6,331.23	(77,208.82)	(77,208.82)	-
12	State Income Tax (5.5% of Line 11)	(4,594.70)	348.22	(4,246.48)	(4,246.48)	-
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(4,594.70)	348.22	(4,246.48)	(4,246.48)	-
16	Federal Taxable Income (Line 9 - Line 15)	(78,945.34)	5,983.01	(72,962.33)	(72,962.33)	-
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(16,578.52)	1,256.43	(15,322.09)	(15,322.09)	-
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(16,578.52)	1,256.43	(15,322.09)	(15,322.09)	-
	Summary:					
21	Current State Income Taxes (Line 15)	(4,594.70)	348.22	(4,246.48)	(4,246.48)	-
22	Current Federal Income Taxes (Line 20)	(16,578.52)	1,256.43	(15,322.09)	(15,322.09)	-
23	Total Current Income Tax Expense (To C-1)	(21,173.22)	1,604.65	(19,568.57)	(19,568.57)	-

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

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	2,601.32	0	2,601.32	2,601.32	-
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	2,601.32	-	2,601.32	2,601.32	-

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

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

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-5
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total
1		CSWR-Florida has no accumulated tax deferrals on its books								

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1		CSWR-Florida has no accumulated tax deferrals on its books									

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1		CSWR-Florida has no accumulated tax deferrals on its books									

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1		CSWR-Florida has no investment tax credits on its books											

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1		CSWR-Florida has no investment tax credits on its books											

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: C-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	28,250	6.04%	8.50%	0.51%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	439,472	93.96%	8.77%	8.24%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	467,722	100.00%		8.75%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-				-
2	Short-Term Debt	28,250				28,250
3	Preferred Stock	-				-
4	Common Equity	637,210	A Parent Equity		(197,737)	439,472
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	665,459				467,722

* List corresponding adjustments to rate base below:

	Description	Amount
A	Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	197,737

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)
1	CSWR-Florida has no preferred stock outstanding												

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Schedule: D-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	2,601.32	11/22/2026	28,249.62	9.2%
	Total	2,601.32		28,249.62	

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	CSWR-Florida has no long-term debt											
	Total											

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	CSWR-Florida has not variable rate long-term date												
	Total												

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule - Water | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-1
Page 1 of 1
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	$ 8.44	$ 15.52
3	3/4"	$ 12.66	$ 23.28
4	1"	$ 21.09	$ 38.80
5	1-1/2"	$ 42.19	$ 77.60
6	2"	$ 67.50	$ 124.16
7	3"	$ 134.99	$ 232.80
8	4"	$ 210.93	$ 388.00
9	6"	$ 421.86	$ 776.00
10	Gallonage charge per 1,000 Gallons		
11	0-5,000 gallons	$ 4.34	$ 7.98
12	5,001-10,000	$ 5.34	$ 9.82
13	10,000+	$ 8.00	$ 14.71
14			
15	General Service		
16	5/8" x 3/4"	$ 8.44	$ 15.52
17	3/4"	$ 12.66	$ 23.28
18	1"	$ 21.09	$ 38.80
19	1-1/2"	$ 42.19	$ 77.60
20	2"	$ 67.50	$ 124.16
21	3"	$ 134.99	$ 232.80
22	4"	$ 210.93	$ 388.00
23	6"	$ 421.86	$ 776.00
24	Gallonage charge per 1,000 Gallons	$ 4.81	$ 7.98

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	5/8" x 3/4"	3,878		$ 8.44	$ 32,730.32	$ 15.52	$ 60,186.56
3	3/4"	792		$ 12.66	$ 10,026.72	$ 23.28	$ 18,437.76
4	1"	616		$ 21.09	$ 12,991.44	$ 38.80	$ 23,900.80
5	1-1/2"	22		$ 42.19	$ 928.18	$ 77.60	$ 1,707.20
6	2"			$ 67.50	$ -	$ 124.16	$ -
7	3"			$ 134.99	$ -	$ 232.80	$ -
8	4"			$ 210.93	$ -	$ 388.00	$ -
9	6"			$ 421.86	$ -	$ 776.00	$ -
10	Gallonage charge per 1,000 Gallons					$ -	
11	0-5,000 gallons		12,104	$ 4.34	$ 52,531.36	$ 7.98	$ 96,601.58
12	5,001-10,000		3,275	$ 5.34	$ 17,488.50	$ 9.82	$ 32,160.15
13	10,000+		2,317	$ 8.00	$ 18,536.00	$ 14.71	$ 34,086.44
14							
15	Total Residential	5,308	17,696		$ 145,232.52		$ 267,080.48
16							
17	Average Bill				$ 27.36		$ 50.32
18							
19	General Service						
20	5/8" x 3/4"			$ 8.44		$ 15.52	
21	3/4"			$ 12.66		$ 23.28	
22	1"			$ 21.09		$ 38.80	
23	1-1/2"			$ 42.19		$ 77.60	
24	2"			$ 67.50		$ 124.16	
25	3"			$ 134.99		$ 232.80	
26	4"			$ 210.93		$ 388.00	
27	6"			$ 421.86		$ 776.00	
28	Gallonage charge per 1,000 Gallons			$ 4.81		$ 7.98	
29							
30	Total Gen. Serv.						
31							
32	Average Bill						
33							
34	Unbilled Revenues						
35	Other Revenue				$ 5,807.07		
36	Misc. Serv. Charges						
37							
38	Total Revenue				$ 151,039.59		$ 267,080.48
39							
40	Booked Revenue				$ 164,075.31		
41							
42	Difference (Explain)				$ 13,035.72		
43							

44 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
45 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
46 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-3
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	443					443
2	March	442					442
3	April	430					430
4	May	444					444
5	June	440					440
6	July	443					443
7	August	451					451
8	September	442					442
9	October	443					443
10	November	446					446
11	December	443					443
12	January	442					442
	Total	5,309					5,309

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-4
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 30.00	$ 32.00	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 34.00	$ 38.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 4.30	$ 4.30	$ 7.00	$ 7.00
11					
12	NSF Check Charge	Pursuant to Statute 68.065(2)	Pursuant to Statute 68.065(2)	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	N/A	N/A	N/A	N/A	$ 5,536.37	$ 5,536.37
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charges					
6	Other Miscellaneous Fees				$ 5,536.37	
7	Total				$ 5,536.37	
8						

9 **Misc Fees Description**

10 The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4.5" - 5.25"	Standard Wet Barrel Mueller and American Darling	27
Total			27

Private Fire Protection Service

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: E-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (Neighborhood Utilities) does not have any private fire protection in this area;		
2	therefore this schedule is not applicable.		

Contracts and Agreements Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	No outstanding contracts/agreements having rates or conditions different from those on	
2	approved tariff.	

Tax or Franchise Fee Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []

Schedule: E-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Plant Capacity Charge		
2	Residential-per ERC (350 GPD)	$ 420.00	$ 420.00
3	All others-per Gallon/Day	$ 1.20	$ 1.20
4	Meter Installation Charge		
5	5/8" x 3/4"	$ 206.00	Actual Cost
6	All other meter sizes	Actual Cost	Actual Cost
7	Meter Bench Test		
8	5/8" x 3/4"	N/A	$ 20.00
9	1" and 1 1/2"	N/A	$ 25.00
10	2" +	N/A	Actual Cost
11			
12	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) ss/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	2,038,000		1,178,265		859,735	42%
Mar-24	2,228,000		1,345,738		882,262	40%
Apr-24	2,370,000		1,332,396		1,037,604	44%
May-24	2,741,000		1,502,377		1,238,623	45%
Jun-24	2,816,000		1,949,449		866,551	31%
Jul-24	2,417,000		1,861,772		555,228	23%
Aug-24	2,591,000		1,357,055		1,233,945	48%
Sep-24	2,203,000		1,587,756		615,244	28%
Oct-24	2,240,000		1,169,241		1,070,759	48%
Nov-24	2,156,000		1,780,880		375,120	17%
Dec-24	2,137,500		1,384,027		753,473	35%
Jan-25	2,095,000		1,264,363		830,637	40%
Total	28,032,500		17,713,319		10,319,181	37%

1 The unaccounted for water is greater than 10% due to the combination of leaks throughout the distribution system and
2 flushing as a preventative maintenance task during the test year.
3 Corrective Actions: CSWR - Florida is consistently implementing industry standard practices, such as metering flushing
4 to capture water used in these tasks and for leak detection to assist in mitigating these issues. We continue to evaluate
5 and improve methodologies to reduce unaccounted for water.

Gallons of Wastewater Treated
In Thousands of Gallons

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) (Name)	(2) (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
	Individual Plant Flows					

CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer:**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

			DATE		GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.				360,000
2.	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		2/14/2024		148,000
3.	Five-Day Max Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	(1) (2) (3) (4) (5)	5/28/2024 5/30/2024 5/29/2024 5/31/2024 6/9/2024	 AVERAGI	118,200 115,400 111,400 109,600 108,200 112,560
4.	Average Daily Flow				77,080.60
5.	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.				N/A

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-4
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

MONTH	GPD

CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

Line No.					
1	INPUT INFORMATION:				
2	Water Treatment System				
3	Number of Wells			2	
	Total Well Capacity, gpm			250	gpm
	Firm Reliable Well pumping Capacity (largest well out), gpm			250	gpm
	Firm Reliable Well pumping Capacity (largest well out), gpd			240,000.00	gpd
	Peak Day Demand			148,000.00	gpd
	Peak Hour Demand = 2 x Maximum Day / 1440			205.5555556	gpm
	Fire Flow Requirement	0 gpm	2 Hours	0	gpd
	Fire Flow Requirement			0	gpm
	Unaccounted For Water	37%		28,374.52	gpd, avg
	Acceptable Unaccounted For	10%		7,708.06	gpd, avg
	Excess Unaccounted for			20,666.46	gpd, avg
	Property Needed to Serve			0	gpm
	Used and Useful Analysis, in accordance with Rule 25-30.4325:				
	Treatment System (Peak Demand / Firm Reliable Capacity)			53%	
	Storage Facilities				
	Ground Storage Capacity, gal.			60,000.00	gallons
	Usable Ground Storage (90%), gal			54,000.00	gallons
	Elevated Storage			0	gallons
	Usable Elevated Storage			0	gallons
	Hydropneumatic Storage Capacity, gal.			5,000.00	gallons
	Usable Hydropneumatic Storage Capacity (0%), gal.			0	gallons
	Total Usable Storage, gal.			54,000.00	gallons
	Used and Useful Analysis, in accordance with Rule 25-30.4325:				
	Storage Facilities (Peak Demand / Usable Storage)			100%	

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	452	446	449	14,159,716	31,536	14,159,716	449	0%
5	TY	446	443	445	18,893,570	42,505	18,893,570	445	-1.00%
				Average Growth Through 5-Year Period (Col. 8)					-1.00%

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida does not have wastewater customers at Neighborhood Utilities.

Standalone Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	3,878.00	1.00	3,878.00	$ 32,730.32	27,458.50	$ 60,188.82	$ 15.52
3/4"	792.00	1.50	1,188.00	$ 10,026.72	8,411.73	$ 18,438.45	$ 23.28
1"	616.00	2.50	1,540.00	$ 12,991.44	10,898.93	$ 23,890.37	$ 38.80
1-1/2"	22.00	5.00	110.00	$ 928.18	778.68	$ 1,706.86	$ 77.60
2"	-	8.00	-	$ -	-	$ -	$ 124.16
3"	-	15.00	-	$ -	-	$ -	$ 232.80
4"	-	25.00	-	$ -	-	$ -	$ 388.00
6"	-	50.00	-	$ -	-	$ -	$ 776.00
Gallonage				$ -	-	$ -	
0-5,000 gallons			12,104.00	$ 52,531.36	44,070.22	$ 96,601.58	$ 7.98
5,001-10,000			3,275.00	$ 17,488.50	14,671.65	$ 32,160.15	$ 9.82
10,000+			2,317.00	$ 18,536.00	15,550.44	$ 34,086.44	$ 14.71
Total:	5,308.00		6,716.00	$ 145,232.52	121,840.14	$ 267,072.66	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC -
North Peninsula Utilities Corporation

Docket No. 20250052-WS

VOLUME I (September 15, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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Schedule of Water Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [x]
Historical [X] Projected [ ]

Schedule: A-1
Page 1 of 1
Preparer: Brent Thies

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

---

1. CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Schedule of Wastewater Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [x]
Historical [X] Projected [ ]

Schedule: A-2
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,286,434	-	1,286,434	A-6
2	Utility Land & Land Rights	93,203	-	93,203	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(633,925)	-	(633,925)	A-10
6	Less: CIAC	(642,965)	-	(642,965)	A-12
7	Accumulated Amortization of CIAC	641,777	-	641,777	A-14
8	Acquisition Adjustments	1,196,741	-	1,196,741	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	1,941,265	-	1,941,265	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [x] **Preparer: Brent Thies**
Historic [X] Projected [ ]

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

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/26/2022 Balance		985,667
2	2022 Additions		-
3	2022 Retirements		(203,100)
4	2022 Adjustments		
5	01/31/2023 Balance		782,567
6	2023 Additions		269,871
7	2023 Retirements		
8	2023 Adjustments		
9	1/31/2024 Balance		1,052,438
10	2024 Additions		420,821
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance		1,473,259
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance		1,473,259

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1. CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6

1. CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance

1. CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	93,203		
7	354.2 Structures & Improvements	126,905		
8	360.2 Collection Wastewaters - Force	323,208		
9	361.2 Collection Wastewaters - Gravity	105,386		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	30,067		
12	364.2 Flow Measuring Devices	9,135		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	1,278		
19	371.3 Pumping Equipment	63,711		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	559,579		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	4,500		
27	389.4 Other Plant & Misc. Equipment	-		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	2,755		
35	394.5 Laboratory Equipment	23,257		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	36,653		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 1,379,637	$	$

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	93,203	93,203	93,203	93,203	93,203	93,203	93,203
7	354.2 Structures & Improvements	36,427	100,084	100,084	132,143	132,143	143,610	143,610
8	360.2 Collection Wastewaters - Force	323,208	323,208	323,208	323,208	323,208	323,208	323,208
9	361.2 Collection Wastewaters - Gravity	62,088	62,088	93,353	114,134	115,373	115,373	115,373
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	30,067	30,067	30,067	30,067	30,067	30,067	30,067
12	364.2 Flow Measuring Devices	2,875	2,875	2,875	11,013	11,013	11,013	11,013
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	1,278	1,278	1,278	1,278	1,278	1,278	1,278
19	371.3 Pumping Equipment	63,711	63,711	63,711	63,711	63,711	63,711	63,711
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	374,862	376,512	459,487	466,483	616,911	622,534	622,534
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	4,500	4,500	4,500	4,500	4,500	4,500	4,500
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	309	309	309	309	309	309	4,852
35	394.5 Laboratory Equipment	23,257	23,257	23,257	23,257	23,257	23,257	23,257
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	36,653	36,653	36,653	36,653	36,653	36,653	36,653
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 1,052,438	$ 1,117,745	$ 1,231,985	$ 1,299,959	$ 1,451,627	$ 1,468,716	$ 1,473,259

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	93,203	93,203	93,203	93,203	93,203	93,203	93,203
7	354.2 Structures & Improvements	143,610	143,610	143,610	143,610	143,610	143,610	126,905
8	360.2 Collection Wastewaters - Force	323,208	323,208	323,208	323,208	323,208	323,208	323,208
9	361.2 Collection Wastewaters - Gravity	115,373	115,373	115,373	115,373	115,373	115,373	105,386
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	30,067	30,067	30,067	30,067	30,067	30,067	30,067
12	364.2 Flow Measuring Devices	11,013	11,013	11,013	11,013	11,013	11,013	9,135
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	1,278	1,278	1,278	1,278	1,278	1,278	1,278
19	371.3 Pumping Equipment	63,711	63,711	63,711	63,711	63,711	63,711	63,711
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	622,534	622,534	622,534	622,534	622,534	622,534	559,579
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	4,500	4,500	4,500	4,500	4,500	4,500	4,500
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	4,852	4,852	4,852	4,852	4,852	4,852	2,755
35	394.5 Laboratory Equipment	23,257	23,257	23,257	23,257	23,257	23,257	23,257
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	36,653	36,653	36,653	36,653	36,653	36,653	36,653
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 1,473,259	$ 1,473,259	$ 1,473,259	$ 1,473,259	$ 1,473,259	$ 1,473,259	$ 1,379,637

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/26/2022 Balance	-	768,491
2	2022 Additions	-	16,803
3	2022 Retirements	-	(203,100)
4	2022 Adjustments	-	-
5	01/31/2023 Balance	-	582,194
6	2023 Additions	-	27,755
7	2023 Retirements	-	-
8	2023 Adjustments	-	-
9	01/31/2024 Balance	-	609,949
10	2024 Additions	-	50,426
11	2024 Retirements	-	
12	2024 Adjustments	-	
13	01/31/2025 Balance	-	660,375
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	-	660,375

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.			

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6

1 CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance

1 CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	COLLECTION PLANT	-	-	-
6	353.2 Land & Land Rights	-	-	-
7	354.2 Structures & Improvements	2,095	-	-
8	360.2 Collection Wastewaters - Force	322,615	-	-
9	361.2 Collection Wastewaters - Gravity	5,492	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	893	-	-
12	364.2 Flow Measuring Devices	2,913	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	1,278	-	-
19	371.3 Pumping Equipment	23,795	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	268,162	-	-
25	381.4 Plant Wastewaters	-	-	-
26	382.4 Outfall Wastewater Lines	87	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-
28	GENERAL PLANT	-	-	-
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-
32	391.5 Transportation Equipment	-	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	75	-	-
35	394.5 Laboratory Equipment	1,939	-	-
36	395.5 Power Operated Equipment	-	-	-
37	396.5 Communication Equipment	4,582	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	$ 633,925	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	95	355	616	960	1,304	1,678	2,052
8	360.2 Collection Wastewaters - Force	322,605	322,606	322,608	322,610	322,611	322,613	322,615
9	361.2 Collection Wastewaters - Gravity	4,338	4,453	4,626	4,837	5,051	5,264	5,477
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	497	563	629	695	761	827	893
12	364.2 Flow Measuring Devices	2,051	2,099	2,147	2,331	2,514	2,698	2,881
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	1,278	1,278	1,278	1,278	1,278	1,278	1,278
19	371.3 Pumping Equipment	22,024	22,319	22,614	22,909	23,205	23,500	23,795
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	253,122	254,866	256,995	259,156	262,015	264,899	267,784
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	12	25	37	50	62	75	87
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	14	16	18	19	21	23	48
35	394.5 Laboratory Equipment	1,163	1,293	1,422	1,551	1,681	1,810	1,939
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	2,749	3,054	3,360	3,665	3,971	4,276	4,582
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 609,949	$ 612,929	$ 616,351	$ 620,062	$ 624,473	$ 628,940	$ 633,431

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	2,426	2,800	3,174	3,548	3,922	4,296	2,095
8	360.2 Collection Wastewaters - Force	322,616	322,618	322,620	322,621	322,623	322,625	322,615
9	361.2 Collection Wastewaters - Gravity	5,691	5,904	6,118	6,331	6,545	6,758	5,492
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	959	1,024	1,090	1,156	1,222	1,288	893
12	364.2 Flow Measuring Devices	3,065	3,249	3,432	3,616	3,799	3,983	2,913
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	1,278	1,278	1,278	1,278	1,278	1,278	1,278
19	371.3 Pumping Equipment	24,090	24,385	24,680	24,976	25,271	25,566	23,795
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	270,668	273,552	276,437	279,321	282,206	285,090	268,162
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	100	112	125	137	150	162	87
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	73	98	124	149	174	199	75
35	394.5 Laboratory Equipment	2,068	2,198	2,327	2,456	2,585	2,715	1,939
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	4,887	5,193	5,498	5,803	6,109	6,414	4,582
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 637,922	$ 642,412	$ 646,903	$ 651,394	$ 655,884	$ 660,375	$ 633,925

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/26/2022 Balance	-	641,725
2	2022 Additions	-	762
3	2022 Adjustments	-	
4	01/31/2023 Balance	-	642,487
5	2023 Additions	-	444
6	2023 Adjustments	-	
7	01/31/2024 Balance	-	642,931
8	2024 Additions	-	444
9	2024 Adjustments	-	
10	01/31/2025 Balance	-	643,375
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	643,375

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	$ -	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	642,965		
12				
13	Total	$ 642,965	$	$

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	0	0	0	0	0	0	0
2	Line/Main Extension Fees	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0
5	Other (Describe)	0						
6								
7	Total	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	642,931	642,931	642,931	642,931	642,931	642,931	642,931
12								
13	Total	$ 642,931	$ 642,931	$ 642,931	$ 642,931	$ 642,931	$ 642,931	$ 642,931

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	0	0	0	0	0	0	0
2	Line/Main Extension Fees	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0
5	Other (Describe)							
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	642,931	642,931	642,931	642,931	642,931	643,375	642,965
12								
13	Total	$ 642,931	$ 642,931	$ 642,931	$ 642,931	$ 642,931	$ 643,375	$ 642,965

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	05/26/2022 Balance	-	641,725
2	2022 Additions	-	4
3	2022 Adjustments	-	
4	01/31/2023 Balance	-	641,729
5	2023 Additions	-	28
6	2023 Adjustments	-	
7	01/31/2024 Balance	-	641,757
8	2024 Additions	-	40
9	2024 Adjustments	-	
10	01/31/2025 Balance	-	641,797
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	641,797

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	$ -	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	641,777		
12				
13	Total	$ 641,777	$	$

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	641,757	641,760	641,764	641,767	641,771	641,774	641,777
12								
13	Total	$ 641,757	$ 641,760	$ 641,764	$ 641,767	$ 641,771	$ 641,774	$ 641,777

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	641,781	641,784	641,787	641,791	641,794	641,797	641,777
12								
13	Total	$ 641,781	$ 641,784	$ 641,787	$ 641,791	$ 641,794	$ 641,797	$ 641,777

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	-	2,714.15	2,714.15
4	Accounts Rec'b - Customer	-	33,509.39	33,509.39
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	-	9.31	9.31
7	Allowance for Bad Debts	-	(5,064.10)	(5,064.10)
8	Prepayments	-	8,460.64	$ 8,461
9	Miscellaneous Current & Accrued Assets	-	9,553.26	9,553.26
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	-	(131,754)	(131,753.85)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	(8,752)	$ (8,752.47)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	-	(9,647)	(9,647.15)
20				
21	Working Capital (Balance Sheet Method)	$ -	$ (100,971)	$ (100,971)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	1,052,438	1,117,745	1,231,985	1,299,959	1,451,627	1,468,716	1,473,259
2	Construction Work in Progress	390,373	573,718	673,680	625,745	665,840	832,365	871,343
3	Other Utility Plant Adjustments	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741
4	GROSS UTILITY PLANT	$ 2,639,552	$ 2,888,204	$ 3,102,406	$ 3,122,445	$ 3,314,208	$ 3,497,822	$ 3,541,344
5	Less: Accumulated Depreciation	(609,949)	(612,929)	(616,351)	(620,062)	(624,473)	(628,940)	(633,431)
6	NET UTILITY PLANT	$ 2,029,603	$ 2,275,275	$ 2,486,055	$ 2,502,382	$ 2,689,734	$ 2,868,882	$ 2,907,913
7	Cash	9,849	4,076	806	2,811	2,629	699	1,746
8	Accounts Rec'b - Customer	30,857	28,893	30,019	29,000	29,369	34,819	31,709
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	16	15	15	15
11	Allowance for Bad Debts	(3,492)	(3,804)	(3,711)	(4,729)	(4,672)	(4,702)	(4,547)
12	Prepayments	1,770	1,508	1,245	21,240	18,444	15,650	13,105
13	Miscellaneous Current & Accrued Assets	8,891	9,052	7,760	9,629	9,344	9,400	9,925
14	TOTAL CURRENT ASSETS	$ 47,875	$ 39,724	$ 36,119	$ 57,967	$ 55,129	$ 55,881	$ 51,953
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	1,232	1,044	1,089	1,201	1,150	1,150	1,356
17	Clearing Accounts	(2,139)	(2,215)	(2,550)	(2,802)	(2,967)	(2,921)	(3,513)
18	Deferred Rate Case Expense	-	6	6	6	6	6	1,069
19	Other Miscellaneous Deferred Debits	5,918	5,918	5,918	5,918	5,777	7,411	7,138
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 5,011	$ 4,753	$ 4,463	$ 4,323	$ 3,966	$ 5,645	$ 6,050
22	TOTAL ASSETS	$ 2,082,488	$ 2,319,752	$ 2,526,636	$ 2,564,672	$ 2,748,829	$ 2,930,408	$ 2,965,916
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,473,259	1,473,259	1,473,259	1,473,259	1,473,259	1,473,259	1,379,637
2	Construction Work in Progress	873,902	1,095,533	967,320	328,496	284,158	292,607	651,929
3	Other Utility Plant Adjustments	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741
4	GROSS UTILITY PLANT	3,543,902	3,765,533	3,637,320	2,998,497	2,954,158	2,962,607	3,228,307
5	Less: Accumulated Depreciation	(637,922)	(642,412)	(646,903)	(651,394)	(655,884)	(660,375)	(633,925)
6	NET UTILITY PLANT	2,905,980	3,123,121	2,990,417	2,347,103	2,298,274	2,302,233	2,594,382
7	Cash	112	2,724	2,333	4,597	462	2,440	2,714
8	Accounts Rec'b - Customer	35,266	34,958	35,960	39,594	41,258	33,921	33,509
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	15	15	15	15	-	-	9
11	Allowance for Bad Debts	(5,080)	(5,632)	(6,534)	(6,301)	(5,878)	(6,750)	(5,064)
12	Prepayments	10,561	9,768	7,029	4,336	2,798	2,535	8,461
13	Miscellaneous Current & Accrued Assets	10,123	10,238	9,853	9,830	10,016	10,132	9,553
14	TOTAL CURRENT ASSETS	50,996	52,071	48,656	52,070	48,657	42,277	49,183
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	1,356	1,356	1,356	1,356	1,356	1,356	1,258
17	Clearing Accounts	(3,433)	(3,322)	(4,407)	(4,180)	897	1,554	(2,461)
18	Deferred Rate Case Expense	1,069	1,130	1,240	1,313	1,313	1,313	652
19	Other Miscellaneous Deferred Debits	6,866	6,594	6,322	6,724	13,610	13,610	7,517
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	5,858	5,758	4,511	5,214	17,176	17,833	6,966
22	TOTAL ASSETS	2,962,834	3,180,949	3,043,584	2,404,387	2,364,106	2,362,343	2,650,531
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	1,490,238	1,490,238	1,490,238	1,490,238	1,490,164	1,490,164	2,246,290
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(70,789)	(75,270)	(79,219)	(80,514)	(78,653)	(85,269)	(95,771)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	1,419,450	1,414,968	1,411,019	1,409,724	1,411,511	1,404,895	2,150,519
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	553,869	748,281	927,644	973,160	1,208,118	1,232,642	544,443
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	553,869	748,281	927,644	973,160	1,208,118	1,232,642	544,443
12	Accounts Payable	101,991	148,948	179,908	173,170	121,648	278,226	264,022
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,004	6,385	6,898	7,454	6,392	13,488	5,778
20	TOTAL CURRENT & ACC. LIABILITIES	107,995	155,333	186,806	180,623	128,040	291,714	269,800
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	642,931	642,931	642,931	642,931	642,931	642,931	642,931
27	Less: Accum. Amortization of CIAC	(641,757)	(641,760)	(641,764)	(641,767)	(641,771)	(641,774)	(641,777)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	2,082,488	2,319,752	2,526,636	2,564,672	2,748,829	2,930,408	2,965,916

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	2,246,290	2,246,290	2,246,290	2,246,290	2,246,290	2,246,290	1,897,332
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(95,018)	(96,963)	(94,494)	(91,903)	(81,693)	(75,003)	(84,658)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	2,151,272	2,149,327	2,151,796	2,154,387	2,164,597	2,171,287	1,812,673
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	550,910	771,032	623,130	298,967	251,653	240,865	686,517
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	550,910	771,032	623,130	298,967	251,653	240,865	686,517
12	Accounts Payable	245,455	243,060	257,329	(75,508)	(102,624)	(122,825)	131,754
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	14,359	35,972	63,451	8,752
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	14,047	16,383	10,185	11,041	13,372	7,988	9,647
20	TOTAL CURRENT & ACC. LIABILITIES	259,502	259,443	267,514	(50,108)	(53,281)	(51,387)	150,153
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	642,931	642,931	642,931	642,931	642,931	643,375	642,965
27	Less: Accum. Amortization of CIAC	(641,781)	(641,784)	(641,787)	(641,791)	(641,794)	(641,797)	(641,777)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	2,962,834	3,180,949	3,043,584	2,404,387	2,364,106	2,362,343	2,650,531

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [x]
Historic [X] Projected [ ]

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.						

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [x]
Historic [X] Projected [ ]

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	$ 281,531	$ -	$ 281,531	$ 188,187	$ 469,718	B-4
2	Operation & Maintenance	$ 218,851	$ (21,634)	$ 213,726	$ 8,468	$ 222,194	B-6
3	Depreciation, net of CIAC Amort.	$ 50,385	$ -	$ 50,385	$ -	$ 50,385	B-14
4	Amortization	$ -	$ -	$ -	$ -	$ -	
5	Taxes Other Than Income	$ 23,087	$ -	$ 23,087	$ -	$ 23,087	B-15
6	Provision for Income Taxes	$ -	$ -	$ -	$ 3,826	$ 3,826	C-1
7	OPERATING EXPENSES	$ 292,324	$ (21,634)	$ 287,199	$ 12,294	$ 299,493	
8	NET OPERATING INCOME	$ (10,793)	$ 21,634	$ (5,667)	$ 175,893	$ 170,225	
9	RATE BASE	$ 1,941,265		$ 1,941,265		1,941,265	
10	RATE OF RETURN	-0.56%		-0.29%		8.77%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [x] | **Docket No.: 20250052**
Historic [X] Projected [ ] | **Preparer: Brent Thies**

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

Line No.	Description		Water	Wastewater
1	**Operations & Maintenance**			
2				
3	Customer Billing Cost		-	(2,474)
4	New third party provider contract began 1/1/25			
5	Property Insurance		-	1,039
6	New policy as of 2/1/25			
7	Admin Expenses Transferred		-	(13,569)
8	Adjustment to overhead allocation			
9	Contract Operations		-	19,628
10	New third party contract began 10/1/2024			
11	Testing		-	(7,099)
12	Cost included in new contract that began 10/1/2024			
13	Chemicals		-	(19,562)
14	Cost included in new contract that began 10/1/2024			
15	Sludge Removal		-	403
16	Cost included in new contract that began 10/1/2024			
17				
18	**Total Adjustment Operation & Maintenance**		-	(21,634)
19				
20				
21				
22	**Adjustment for Income Tax**			
23	Taxable Income before State Tax	15,356.24		
24	Less State Tax Exemption	(1,525.00)		
25	State Taxable Income	13,831.24		
26	**State Income tax (5.5%)**	**760.72**		
27				
28	Federal Taxable Income	14,595.52		
29	**Federal Income Tax (21%)**	**3,065.06**		
30				
31	Total Adjustment for Income Tax			3,826
32				
33	**Revenues**			
34	Adjustment for required return			175,893
35				
36	Adjustment for negative operating income			-
37				
38	Adjustment to revenue for Income Tax			3,826
39				
40	Adjustment for RAF fees on increased revenue			8,468
41				
	Total Adjustment to Revenues			188,187

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 207,067
2	461.1 Metered - Residential	$ -	521.2 Flat Rate - Commercial	$ -
3	461.2 Metered - Commercial	$ -	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ 74,034
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ -	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 281,101
17	470 Forfeited Discounts	$ -		---
18	471 Misc. Service Revenues	$ -	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ 430
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ -	536 Other Wastewater Revenues	$ -
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ -	TOTAL OTHER WASTEWATER REVENUES	$ 430
26		======		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 281,531
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

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

Florida Public Service Commission

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.													

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

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

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ 3,063	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (84)	$ -	$ 2,979
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (403)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (403)
6	715 Purchased Power	$ 1,599	$ 1,655	$ 1,460	$ 53	$ 1,354	$ 1,231	$ 1,132	$ 1,507	$ 1,384	$ 1,140	$ 1,210	$ 1,457	$ 15,182
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	718 Chemicals	$ 1,540	$ 1,541	$ 3,058	$ 1,837	$ 979	$ 2,702	$ 2,544	$ 1,962	$ 2,742	$ 1,583	$ (1,705)	$ 779	$ 19,563
9	720 Materials & Supplies	$ 59	$ 525	$ -	$ 203	$ 2,394	$ 1,974	$ 300	$ 64	$ (3,672)	$ 209	$ (8,557)	$ 498	$ (6,002)
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ 1,988	$ 1,988	$ 1,988	$ 1,988	$ 1,988	$ 1,988	$ 1,988	$ 1,988	$ -	$ 15,900
11	732 Contractual Services - Acct.	$ -	$ -	$ 19	$ -	$ -	$ -	$ -	$ 83	$ -	$ -	$ -	$ 87	$ 190
12	733 Contractual Services - Legal	$ 29	$ 22	$ -	$ 389	$ 232	$ 517	$ 242	$ 281	$ 232	$ 561	$ 360	$ -	$ 2,863
13	734 Contractual Services - Mgmt. Fees	$ 5,031	$ 5,467	$ 4,742	$ 4,270	$ 5,045	$ 5,036	$ 4,843	$ 5,905	$ 3,664	$ 2,486	$ 11,768	$ 4,021	$ 62,278
14	735 Contractual Services - Other	$ 10,076	$ 8,625	$ 8,115	$ 5,921	$ 9,647	$ 7,598	$ 4,844	$ 5,168	$ 6,700	$ 4,460	$ (5,426)	$ 7,615	$ 73,344
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 640	$ 640	$ 640	$ 613	$ 613	$ 613	$ 613	$ 613	$ 779	$ 613	$ 613	$ 722	$ 7,714
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ 260	$ 260	$ 260	$ 260	$ 960	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 2,065
25	770 Bad Debt Expense	$ 323	$ 330	$ 320	$ 302	$ 307	$ 346	$ 325	$ 343	$ 339	$ 346	$ (2,370)	$ 328	$ 1,240
26	775 Miscellaneous Expenses	$ 1,926	$ 1,762	$ 2,158	$ 1,827	$ 1,640	$ 2,264	$ 1,820	$ 1,849	$ 1,542	$ 2,106	$ 887	$ 2,158	$ 21,940
27	TOTAL	$ 24,547	$ 20,826	$ 20,773	$ 17,259	$ 25,157	$ 24,279	$ 18,661	$ 19,774	$ 15,706	$ 15,501	$ (1,305)	$ 17,674	$ 218,851

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY __/__/__	(3) Current TY __/__/__	(4) $ Difference	(5) % Difference	(6) Explanation

1 CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 6/30/2018	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	0%	
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	0%	
4	710 Purchased Sewage Treatment	$ -	$ 2,979	$ 2,979	100%	Prior owners did not record any expense.
5	711 Sludge Removal Expense	$ 22,860	$ (403)	$ (23,263)	-102%	Prior owners had to remove more sludge than CSWR-FL did in the test year. A negative value includes a one time vendor credit.
6	715 Purchased Power	$ 11,263	$ 15,182	$ 3,919	35%	
7	716 Fuel for Power Purchased	$ -	$ -	$ -	0%	
8	718 Chemicals	$ 5,387	$ 19,563	$ 14,176	263%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
9	720 Materials & Supplies	$ 613	$ (6,002)	$ (6,615)	-1079%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
10	731 Contractual Services - Engr.	$ 920	$ 15,900	$ 14,980	1628%	Engineering costs can fluctuate to accommodate studies, modeling, and reporting necessary for compliance as well as planning, permitting, and designing capital projects.
11	732 Contractual Services - Acct.	$ 3,150	$ 190	$ (2,960)	-94%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
12	733 Contractual Services - Legal	$ 600	$ 2,863	$ 2,263	377%	Legal expenses can fluctuate to accommodate regulatory compliance activities such as legal reviews, filings, and reporting, as well as to support the planning, permitting, and contractual obligations.
13	634 Contractual Services - Mgmt. Fees7	$ 92,085	$ 62,278	$ (29,807)	-32%	Indirect overhead expenses incurred by the parent company are included in the current test year, it appears the prior owner expensed professional services to contractural services - mgmt fees.
14	735 Contractual Services - Other	$ 54,195	$ 73,090	$ 18,895	35%	
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	0%	
16	742 Rental of Equipment	$ -	$ -	$ -	0%	
17	750 Transportation Expenses	$ -	$ -	$ -	0%	
18	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	757 Insurance - General Liability	$ 2,222	$ 7,714	$ 5,492	247%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ 1,147	$ -	$ (1,147)	-100%	CSWR-FL did not incur rate case expense in the test year.
24	767 Reg. Comm. Exp. - Other	$ 30,005	$ 2,056	$ (27,949)	-93%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
25	770 Bad Debt Expense	$ -	$ 1,240	$ 1,240	100%	Prior owners did not record any expense.
26	775 Miscellaneous Expenses	$ 3,749	$ 21,940	$ 18,191	485%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 228,196	$ 218,588	$ (9,608)	-4%	
28	Total Customers	433	615	182	42%	
29	Consumer Price Index - U**	251.989	317.671	65.68	26%	

Benchmark Index:		
	Increase in Customer ERUs	1.42
	Increase in CPI	1.26
		1.68

**Prior Test Year data was gathered from Docket # 20180138-SU Final Order Schedule 3-C*
***Source: Bureau of Labor Statistics*

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: B-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	$ 200	Surveying Services
3	Clearpoint Consulting Engineers, P.A.	OSS - Engineering Consult	$ 15,700	Surveying Assessment Report
4				
5	21 Design Group Inc.	OSS - IT	$ 3,036	Remote Monitoring Subscription Cost
6	Backflow Solutions Inc.	OSS - IT	$ 30	Cloud-based online subscription service for managing backflow prevention programs
7				
8	Beckemeier LeMoine Law	OSS - Legal	$ 261	Legal Services
9	Radey Law Firm	OSS - Legal	$ 2,492	Legal Services
10	Bryant Miller Olive	OSS - Legal	$ 69	Annual Cost for Statutory Representation
11	CT Corporation	OSS - Legal	$ 11	Legal Services
12	David Woodsmall	OSS - Legal	$ 28	Legal Services
13				
14	McGuireWoods LLP	OSS - MGMT Consult	$ 1,479	System Operations Consultant
15				
16	PNC & Invoice Cloud	OSS - Bank Fees	$ 2,523	Bank Fees
17				
18	UHY Advisors	OSS - Audit and Accounting	$ 102	Tax Preparation
19	Leo Berwick LP	OSS - Audit and Accounting	$ 87	Property Tax Consulting
20				
21				
22			$ 26,019	
23				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19					
20	Total				
21					
22	Estimate Through				
23	[ ] PAA				
24	[x] Commission Hearing				
25					
26	Amortization Period 4 Years				
27	Explanation if different from Section 367.0816, Florida Statutes:				
28					
29					
30					

		(A) Water	(B) Wastewater	(C) Total
31	Amortization of Rate Case Expense:			
32				
33				
34	Prior Unamortized Rate Case Expense	-	-	-
35	Current Rate Case Expense		1,313	1,313
36		- - - - - - - - - - -	- - - - - -	- - - - - -
37	Total Projected Rate Case Expense		52,878	52,878
38		= = = = = = = = = =	= = = = =	= = = = =
39	Annual Amortization		13,220	13,220
40		= = = = = = = = = =	= = = = =	= = = = =
41	Method of Allocation Between Systems:	0%	100%	100%
42	(Provide Calculation)			
43				

System	Total Water Cus	Total Sewer Cus	% Water Customer:	% Sewer Customers
North Peninsula	-	615	0%	100%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages					Amounts Allocated			
			Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	Total
1		CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.									

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.					

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ -				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 4,201				
8	360.2 Collection Wastewaters - Force	$ 20				
9	361.2 Collection Wastewaters - Gravity	$ 2,420				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ 791				
12	364.2 Flow Measuring Devices	$ 1,931				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ -				
19	371.3 Pumping Equipment	$ 3,542				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 31,968				
25	381.4 Plant Wastewaters	$ -				
26	382.4 Outfall Wastewater Lines	$ 150				
27	389.4 Other Plant & Misc. Equipment	$ -				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ -				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ 185				
35	394.5 Laboratory Equipment	$ 1,551				
36	395.5 Power Operated Equipment	$ -				
37	396.5 Communication Equipment	$ 3,665				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 50,425	$	$		$
42						
43	LESS: AMORTIZATION OF CIAC	$ 40				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 50,385	$	$		$
46						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-15
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year					
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ -	$ -	$ -	$ -	$ -
WASTEWATER						
10	Test Year Per Books	$ 10,854	$ -	$ 12,233	$ -	$ 23,087
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	10,854	$ -	$ 12,233	$ -	$ 23,087
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 10,854	$ -	$ 12,233	$ -	$ 23,087

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(2,939.67) A	5523.26	2,583.59		2,583.59
2	Deferred Income Tax Expense	C-5					
3	ITC Realized This Year	C-8					
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8					
5	Parent Debt Adjustment	C-9					
6	Total Income Tax Expense						

Notes:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(10,792.66)	21,634.00	10,841.34	-	10,841.34
2	Add: Income Tax Expense Per Books (Sch. B-1)	-				
3	Subtotal	(10,792.66)	21,634.00	10,841.34	-	10,841.34
4	Less: Interest Charges (Sch. C-3)	805.96	-	805.96	-	805.96
5	Taxable Income Per Books	(11,598.62)	21,634.00	10,035.38	-	10,035.38
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(11,598.62)	21,634.00	10,035.38	-	10,035.38
10	Less: State Income Tax Exemption ($5,000)					
11	State Taxable Income	(11,598.62)	21,634.00	10,035.38	-	10,035.38
12	State Income Tax (5.5% of Line 11)	(637.92)	1,189.87	551.95	-	551.95
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(637.92)	1,189.87	551.95	-	551.95
16	Federal Taxable Income (Line 9 - Line 15)	(10,960.69)	20,444.13	9,483.44	-	9,483.44
17	Federal Income Tax Rate	21%	21%	21%	21%	21%
18	Federal Income Taxes (Line 16 x Line 17)	(2,301.75)	4,293.27	1,991.52	-	1,991.52
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(2,301.75)	4,293.27	1,991.52	-	1,991.52
	Summary:					
21	Current State Income Taxes (Line 15)	(637.92)	1,189.87	551.95	-	551.95
22	Current Federal Income Taxes (Line 20)	(2,301.75)	4,293.27	1,991.52	-	1,991.52
23	Total Current Income Tax Expense (To C-1)	(2,939.67)	5,483.14	2,543.47	-	2,543.47

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

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	805.96	0	0	0	805.96
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	805.96	-	-	-	805.96

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0

13	ITCs (from D-1, Line 7)	0
14	Weighted Debt Cost (From Line 12)	0
15	Interest Adjustment (To Line 6)	0

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

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

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-5
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Account No. _____					Account No. _____				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: C-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: C-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	0			
2	Short-Term Debt	8,752.47	0.45%	8.50%	0.04%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	1,932,512.53	99.55%	8.77%	8.73%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-	0		
10	Total	1,941,265.00	100.00%		8.77%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt					
2	Short-Term Debt	8,752				8,752
3	Preferred Stock					
4	Common Equity	1,812,673	A	Parent Advances	119,839	1,932,513
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total	1,821,426				1,941,265

* List corresponding adjustments to rate base below:

Description	Amount
A Working Capital provided by parent for construction in progress and other items of working capital. Booked to intercompany payables.	119,839

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Schedule: D-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	805.956602	11/22/2026	8,752.47	9.2%
	Total	805.956602		8,752.47	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
	CSWR-Florida has no long-term debt											
	Total											

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
	CSWR-Florida has no variable rate long-term date												
	Total												

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-1
Page 1 of 1
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	Flat Rate	$ 39.03	$ 65.18
3			
4	General Service		
5	All Meter Sizes (6 ERCs)		
6	Flat Rate	$ 236.24	$ 391.08
7			
8	All Meter Sizes (14 ERCs)		
9	Flat Rate	$ 546.48	$ 912.52
10			
11	All Meter Sizes (17 ERCs)		
12	Flat Rate	$ 663.59	$ 1,108.06
13			
14	All Meter Sizes (65 ERCs)		
15	Flat Rate	$ 2,537.25	$ 4,236.70
16			
17	All Meter Sizes (70 ERCs)		
18	Flat Rate	$ 2,737.42	$ 4,562.60

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-2
Page 1 of 1
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	Flat Rate	5,174		$ 39.20	$ 202,820.80	$ 65.18	$ 337,241.32
4	Total Residential	5,174	0		$ 202,820.80		$ 337,241.32
6	Average Bill				$ 39.20		$ 65.18
8	General Service All Meter Sizes (6 ERCs)						
10	Flat Rate	12		$ 237.24	$ 2,846.88	$ 391.08	$ 4,692.96
12	Total Gen. Serv. (6 ECRs)	12	0		$ 2,846.88		$ 4,692.96
14	Average Bill				$ 237.24		$ 391.08
16	General Service All Meter Sizes 14 ERCs)						
18	Flat Rate	12		$ 548.82	$ 6,585.84	$ 912.52	$ 10,950.24
20	Total Gen. Serv. (14 ECRs)	12	0		$ 6,585.84		$ 10,950.24
22	Average Bill				$ 548.82		$ 912.52
24	General Service All Meter Sizes (17 ERCs)						
26	Flat Rate	12		$ 666.43	$ 7,997.16	$ 1,108.06	$ 13,296.72
28	Total Gen. Serv. (17 ECRs)	12	0		$ 7,997.16		$ 13,296.72
30	Average Bill				$ 666.43		$ 1,108.06
32	General Service All Meter Sizes (65 ERCs)						
34	Flat Rate	12		$ 2,548.09	$ 30,577.08	$ 4,236.70	$ 50,840.40
36	Total Gen. Serv. (65 ECRs)	12	0		$ 30,577.08		$ 50,840.40
38	Average Bill				$ 2,548.09		$ 4,236.70
40	General Service All Meter Sizes (70 ERCs)						
42	Flat Rate	12		$ 2,744.10	$ 32,929.20	$ 4,562.60	$ 54,751.20
44	Total Gen. Serv. (70 ECRs)	12	0		$ 32,929.20		$ 54,751.20
46	Average Bill				$ 2,744.10		$ 4,562.60
49	Total Gen. Service (All)				$ 111,513.24		$ 185,371.92
51	Average Bill				$ 1,858.55		$ 3,089.53
53	Unbilled Revenues						
54	Other Revenue				$ 430.46		
55	Misc. Serv. Charges						
57	Total Revenue				$ 314,764.50		$ 522,613.24
59	Booked Revenue				$ 281,531.19		
61	Difference (Explain)				$ (33,233.31)		

63 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
64 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
65 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-3
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	429	5				434
2	March	429	5				434
3	April	431	5				436
4	May	437	5				442
5	June	432	5				437
6	July	431	5				436
7	August	431	5				436
8	September	432	5				437
9	October	431	5				436
10	November	430	5				435
11	December	432	5				437
12	January	429	5				434
	Total	5174	60	0	0	0	5234

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-4
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	N/A	N/A	$ 50.75	$ 101.50
6					
7	Premises Visit	N/A	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 6.77	$ 6.77	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 444.00	N/A	N/A	N/A	$ 712.26	$ 1,156.26
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 712.26	
7	Total					$ 712.26	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore		
2	this schedules is not applicable.		

Private Fire Protection Service

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: E-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Contracts and Agreements Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: E-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		No outstanding contracts/agreements having rates or conditions different from those on
2		approved tariff.

Tax or Franchise Fee Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: E-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
1	CSWR-Florida incurred no franchise taxes or fees in the test period				

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Main Extension Charge		
2	Residential with Road Crossing per ERC(250 gpd)	$ 762.00	Actual Cost
3	All others-per Gallon	$ 3.05	Actual Cost
4			
5	Main Extension Charge		
6	Residential without Road Crossing per ERC(250 gpd)	$ 444.00	Actual Cost
7	All others-per Gallon	$ 1.78	Actual Cost
8			
9	Force Main (per Linear sq. ft.)	$ 1.25	Actual Cost
10			
11	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Year Bills	(5) Test Year Consumption	(6) Projection Factor	(7) Projected Test Year Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Customer Class: Residential
Meter Size: All Meter Sizes

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
---	---	---	---	---	---	---	---

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water

1 CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Gallons of Wastewater Treated
In Thousands of Gallons

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) CSWR-Florida (North Peninsula)	(2) Individual Plant Flows (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Feb-24	46,000.00				46,000.00	
Mar-24	48,000.00				48,000.00	
Apr-24	42,000.00				42,000.00	
May-24	37,000.00				37,000.00	
Jun-24	41,000.00				41,000.00	
Jul-24	43,000.00				43,000.00	
Aug-24	39,000.00				39,000.00	
Sep-24	38,100.00				38,100.00	
Oct-24	79,400.00				79,400.00	
Nov-24	106,300.00				106,300.00	
Des-24	51,500.00				51,500.00	
Jan-25	52,300.00				52,300.00	
Total	623,600.00				623,600.00	

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	DATE	GPD

1 CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		181,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	Oct	106,300

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

Line No.			
1	Used and Useful Flow	94,300.00	
2	Property Needed for Post Test Year Period	0	
4	Permitted Capacity	181,000.00	gpd
5	Used and Useful Percentage	52%	

6 Please note that CSWR-Florida has chosen to decommission the existing facility and connect to the City of
7 Ormond Beach. However, allowing for design, permitting, bidding, and project execution, full
8 implementation of this alternative is projected to take at least several years.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average
1	TY-4			
2	TY-3			
3	TY-2			
4	TY-1	435	427	431
5	TY	429	429	429
6				
7	CSWR-Florida does not track usage at North Peninsula as it is wastewater only.			

Standalone Rate Design - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
Flat Rate	5,175	1	5,175	$ 202,820.80	134,510.19	$ 337,330.99	$ 65.18
General Service							
All Meter Sizes (6 ERCs)	12	6	72	$ 2,846.88	1,888.04	$ 4,734.92	$ 391.08
All Meter Sizes 14 ERCs)	12	14	168	$ 6,585.84	4,367.71	$ 10,953.55	$ 912.52
All Meter Sizes(17 ERCs)	12	17	204	$ 7,997.16	5,303.69	$ 13,300.85	$ 1,108.06
All Meter Sizes(65 ERCs)	12	65	780	$ 30,577.08	20,278.63	$ 50,855.71	$ 4,236.70
All Meter Sizes(70 ERCs)	12	70	840	$ 32,929.20	21,838.55	$ 54,767.75	$ 4,562.60
Total	5,235		7,239	$ 283,756.96	188,186.82	$ 471,943.78	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC -
Rolling Oaks Utilities, Inc.

Docket No. 20250052-WS

VOLUME I (September 15, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
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Schedule of Water Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [x]
Historical [X] Projected [ ]

Schedule: A-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,647,486	-	3,647,486	A-5
2	Utility Land & Land Rights	2,443,987	-	2,443,987	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(2,728,722)	-	(2,728,722)	A-9
6	Less: CIAC	(2,315,859)	-	(2,315,859)	A-12
7	Accumulated Amortization of CIAC	1,990,044	-	1,990,044	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	3,036,935	-	3,036,935	

Schedule of Wastewater Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [x]
Historical [X] Projected [ ]

Schedule: A-2
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	6,575,892	-	6,575,892	A-6
2	Utility Land & Land Rights	2,694,945	-	2,694,945	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(5,329,283)	-	(5,329,283)	A-10
6	Less: CIAC	(2,281,111)	-	(2,281,111)	A-12
7	Accumulated Amortization of CIAC	1,956,321	-	1,956,321	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	3,616,764	-	3,616,764	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [x] **Preparer: Brent Thies**
Historic [X] Projected [ ]

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

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	11/30/2022 Balance	5,709,593	8,115,957
2	2022 Additions	-	-
3	2022 Retirements	(519,021)	(224,139)
4	2022 Adjustments		
5	01/31/2023 Balance	5,190,572	7,891,818
6	2023 Additions	487,601	686,994
7	2023 Retirements		
8	2023 Adjustments		
9	1/31/2024 Balance	5,678,173	8,578,812
10	2024 Additions	687,670	945,711
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	6,365,843	9,524,523
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	6,365,843	9,524,523

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	2,443,987		
7	304.2 Structures & Improvements	168,765		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	646,040		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	1,750		
13	310.2 Power Generation Equipment	24,839		
14	311.2 Pumping Equipment	224,068		
15	339.2 Other Plant & Misc. Equipment	-		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	33,667		
20	339.3 Other Plant & Misc. Equipment	-		
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	716,539		
25	331.4 Transm. & Distribution Mains	1,503,261		
26	333.4 Services	62,548		
27	334.4 Meters & Meter Installations	75,345		
28	335.4 Hydrants	68,383		
29	339.4 Other Plant & Misc. Equipment	-		
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	-		
34	341.5 Transportation Equipment	1,473		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	-		
37	344.5 Laboratory Equipment	-		
38	345.5 Power Operated Equipment	-		
39	346.5 Communication Equipment	119,378		
40	347.5 Miscellaneous Equipment	1,430		
41	348.5 Other Tangible Plant	-		
42	TOTAL	$ 6,091,473	$	$

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	2,443,481	2,443,481	2,443,481	2,443,481	2,443,481	2,443,481	2,443,481
7	304.2 Structures & Improvements	43,996	43,996	45,908	161,179	197,239	197,899	197,899
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	611,309	619,865	623,051	647,233	647,233	647,913	647,913
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	1,011	1,011	1,011	1,011	1,011	1,011	1,011
13	310.2 Power Generation Equipment	19,473	19,473	19,473	19,473	19,473	19,473	29,017
14	311.2 Pumping Equipment	205,077	205,647	205,647	221,494	221,494	228,512	228,512
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	4,916	4,916	4,916	31,828	31,828	31,828	31,828
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	710,780	710,780	712,433	712,433	712,433	712,433	712,433
25	331.4 Transm. & Distribution Mains	1,443,740	1,452,517	1,461,255	1,507,847	1,507,847	1,508,180	1,510,362
26	333.4 Services	23,421	24,005	37,276	57,631	57,631	58,818	63,876
27	334.4 Meters & Meter Installations	25,037	34,181	34,181	48,422	48,422	48,854	48,854
28	335.4 Hydrants	35,933	35,933	35,933	73,235	73,235	73,235	73,235
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	1,473	1,473	1,473	1,473	1,473	1,473	1,473
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	108,527	108,527	111,696	121,139	121,139	121,139	121,139
40	347.5 Miscellaneous Equipment	-	-	-	1,859	1,859	1,859	1,859
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 5,678,173	$ 5,705,804	$ 5,737,733	$ 6,049,738	$ 6,085,798	$ 6,096,107	$ 6,112,891

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	2,443,481	2,443,481	2,445,127	2,445,127	2,445,127	2,445,127	2,443,987
7	304.2 Structures & Improvements	202,511	203,216	225,024	225,024	225,024	225,024	168,765
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	652,879	653,354	653,354	653,354	670,531	670,531	646,040
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,612	2,612	2,612	2,612	2,612	2,612	1,750
13	310.2 Power Generation Equipment	29,017	29,017	29,017	29,998	29,998	29,998	24,839
14	311.2 Pumping Equipment	228,512	228,512	234,261	235,072	235,072	235,072	224,068
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	31,828	39,085	55,376	55,376	56,971	56,971	33,667
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	712,433	712,433	726,605	726,605	726,605	726,605	716,539
25	331.4 Transm. & Distribution Mains	1,514,508	1,518,633	1,528,949	1,529,519	1,529,519	1,529,519	1,503,261
26	333.4 Services	65,235	73,011	81,472	88,639	91,057	91,057	62,548
27	334.4 Meters & Meter Installations	69,527	76,268	120,142	141,867	141,867	141,867	75,345
28	335.4 Hydrants	73,235	78,825	84,046	84,046	84,046	84,046	68,383
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	1,473	1,473	1,473	1,473	1,473	1,473	1,473
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	121,139	121,139	124,082	124,082	124,082	124,082	119,378
40	347.5 Miscellaneous Equipment	1,859	1,859	1,859	1,859	1,859	1,859	1,430
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 6,150,249	$ 6,182,918	$ 6,313,399	$ 6,344,653	$ 6,365,843	$ 6,365,843	$ 6,091,473

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	2,694,945		
7	354.2 Structures & Improvements	968,010		
8	360.2 Collection Wastewaters - Force	2,931,029		
9	361.2 Collection Wastewaters - Gravity	5,375		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	89,194		
12	364.2 Flow Measuring Devices	-		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	-		
19	371.3 Pumping Equipment	481,719		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	1,928,799		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	2,888		
27	389.4 Other Plant & Misc. Equipment	36,430		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	11,514		
35	394.5 Laboratory Equipment	-		
36	395.5 Power Operated Equipment	2,597		
37	396.5 Communication Equipment	116,752		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	1,585		
40	TOTAL	- - - - - - -	----------	----------
41		$ 9,270,837	$	$
		= = = = = = =	=========	=========

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	2,694,945	2,694,945	2,694,945	2,694,945	2,694,945	2,694,945	2,694,945
7	354.2 Structures & Improvements	652,913	676,581	676,581	838,851	923,369	1,071,621	1,098,517
8	360.2 Collection Wastewaters - Force	2,824,910	2,824,910	2,824,910	2,962,865	2,962,865	2,962,865	2,962,865
9	361.2 Collection Wastewaters - Gravity	-	-	-	6,987	6,987	6,987	6,987
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	81,015	81,015	81,015	91,306	91,306	91,306	91,306
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	433,980	433,980	433,980	490,577	490,577	492,930	492,930
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	1,742,468	1,742,468	1,773,916	1,981,554	1,981,554	1,981,554	1,981,554
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	5,364
27	389.4 Other Plant & Misc. Equipment	36,430	36,430	36,430	36,430	36,430	36,430	36,430
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	9,426	9,426	9,426	12,140	12,140	12,140	12,140
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	3,376	3,376	3,376	3,376
37	396.5 Communication Equipment	102,726	102,726	114,416	117,313	117,313	120,411	120,411
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	2,060	2,060	2,060	2,060
40	TOTAL	$ 8,578,812.09	$ 8,602,480.00	$ 8,645,617.89	$ 9,238,404.58	$ 9,322,922.58	$ 9,476,624.73	$ 9,508,884.55

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	2,694,945	2,694,945	2,694,945	2,694,945	2,694,945	2,694,945	2,694,945.14
7	354.2 Structures & Improvements	1,107,617	1,107,617	1,107,617	1,107,617	1,107,617	1,107,617	968,010.03
8	360.2 Collection Wastewaters - Force	2,962,865	2,962,865	2,962,865	2,962,865	2,962,865	2,962,865	2,931,029.06
9	361.2 Collection Wastewaters - Gravity	6,987	6,987	6,987	6,987	6,987	6,987	5,374.67
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	91,876	91,876	91,876	91,876	91,876	91,876	89,193.98
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	498,899	498,899	498,899	498,899	498,899	498,899	481,718.93
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	1,981,554	1,981,554	1,981,554	1,981,554	1,981,554	1,981,554	1,928,799.34
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	5,364	5,364	5,364	5,364	5,364	5,364	2,888.20
27	389.4 Other Plant & Misc. Equipment	36,430	36,430	36,430	36,430	36,430	36,430	36,430.16
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	12,140	12,140	12,140	12,140	12,140	12,140	11,513.62
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	3,376	3,376	3,376	3,376	3,376	3,376	2,597.14
37	396.5 Communication Equipment	120,411	120,411	120,411	120,411	120,411	120,411	116,752.26
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	2,060	2,060	2,060	2,060	2,060	2,060	1,584.76
40	TOTAL	$ 9,524,523	$ 9,524,523	$ 9,524,523	$ 9,524,523	$ 9,524,523	$ 9,524,523	$ 9,270,837

Non-Used and Useful Plant - Summary

Florida Public Service Commissior

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2022 Balance	3,101,455	5,333,414
2	2022 Additions	17,371	29,334
3	2022 Retirements	(517,695)	(224,139)
4	2022 Adjustments		
5	01/31/2023 Balance	2,601,130	5,138,609
6	2023 Additions	80,668	127,275
7	2023 Retirements		
8	2023 Adjustments		
9	01/31/2024 Balance	2,681,798	5,265,883
10	2024 Additions	86,616	111,906
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	2,768,414	5,377,789
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	2,768,414	5,377,789

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-		-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	2,734		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	552,335		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	23		-
13	310.2 Power Generation Equipment	1,835		-
14	311.2 Pumping Equipment	151,221		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT	-		-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	766		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT	-		-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	709,231		-
25	331.4 Transm. & Distribution Mains	1,279,292		-
26	333.4 Services	936		-
27	334.4 Meters & Meter Installations	1,954		-
28	335.4 Hydrants	13,833		-
29	339.4 Other Plant & Misc. Equipment	-		-
30	GENERAL PLANT	-		-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	466		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	-		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	14,052		-
40	347.5 Miscellaneous Equipment	44		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 2,728,722	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	352	467	587	1,007	1,522	2,038	2,554
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	544,025	545,745	547,474	549,270	551,066	552,864	554,662
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2	5	7	10	12	14	17
13	310.2 Power Generation Equipment	1,260	1,341	1,423	1,504	1,585	1,666	1,787
14	311.2 Pumping Equipment	149,379	149,623	149,866	150,176	150,486	150,825	151,164
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	142	160	179	300	420	541	662
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	703,442	705,041	706,644	708,247	709,850	710,795	710,799
25	331.4 Transm. & Distribution Mains	1,261,995	1,264,815	1,267,652	1,270,580	1,273,508	1,276,436	1,279,369
26	333.4 Services	241	291	369	489	609	732	865
27	334.4 Meters & Meter Installations	490	632	774	976	1,178	1,382	1,585
28	335.4 Hydrants	13,123	13,190	13,256	13,392	13,527	13,663	13,798
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	344	364	385	405	425	446	466
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	8,140	9,044	9,975	10,984	11,994	13,003	14,013
40	347.5 Miscellaneous Equipment	-	-	-	10	21	31	41
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 2,682,935	$ 2,690,719	$ 2,698,591	$ 2,707,350	$ 2,716,203	$ 2,724,436	$ 2,731,781

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	3,082	3,612	4,199	4,786	5,373	5,960	2,734
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	555,155	555,433	555,712	555,991	556,317	556,644	552,335
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	23	29	36	42	48	54	23
13	310.2 Power Generation Equipment	1,908	2,029	2,150	2,275	2,400	2,525	1,835
14	311.2 Pumping Equipment	151,503	151,841	152,204	152,571	152,937	153,303	151,221
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	782	931	1,141	1,350	1,566	1,783	766
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	710,803	710,806	710,842	710,878	710,913	710,949	709,231
25	331.4 Transm. & Distribution Mains	1,282,309	1,285,258	1,288,227	1,291,197	1,294,166	1,295,282	1,279,292
26	333.4 Services	1,001	1,153	1,323	1,507	1,697	1,887	936
27	334.4 Meters & Meter Installations	1,875	2,193	2,693	3,284	3,875	4,466	1,954
28	335.4 Hydrants	13,933	14,079	14,235	14,390	14,546	14,701	13,833
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	487	507	528	548	569	589	466
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	15,022	16,032	17,066	18,100	19,134	20,168	14,052
40	347.5 Miscellaneous Equipment	52	62	72	83	93	103	44
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 2,737,934	$ 2,743,966	$ 2,750,426	$ 2,757,001	$ 2,763,634	$ 2,768,414	$ 2,728,722

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	COLLECTION PLANT	-	-	-
6	353.2 Land & Land Rights	-	-	-
7	354.2 Structures & Improvements	508,341	-	-
8	360.2 Collection Wastewaters - Force	2,678,494	-	-
9	361.2 Collection Wastewaters - Gravity	55	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	80,899	-	-
12	364.2 Flow Measuring Devices	-	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	-	-	-
19	371.3 Pumping Equipment	339,069	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	1,671,880	-	-
25	381.4 Plant Wastewaters	-	-	-
26	382.4 Outfall Wastewater Lines	32	-	-
27	389.4 Other Plant & Misc. Equipment	36,430	-	-
28	GENERAL PLANT	-	-	-
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-
32	391.5 Transportation Equipment	-	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	403	-	-
35	394.5 Laboratory Equipment	-	-	-
36	395.5 Power Operated Equipment	99	-	-
37	396.5 Communication Equipment	13,509	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	73	-	-
40	TOTAL	$ 5,329,283	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	499,570	501,332	502,996	503,874	504,973	506,457	508,012
8	360.2 Collection Wastewaters - Force	2,641,252	2,649,091	2,656,930	2,665,152	2,673,374	2,681,596	2,689,818
9	361.2 Collection Wastewaters - Gravity	-	-	-	13	26	39	52
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	80,108	80,285	80,463	80,663	80,863	81,063	81,105
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	334,915	335,410	335,905	336,662	337,419	338,187	338,955
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	1,664,719	1,665,111	1,665,648	1,667,148	1,668,648	1,670,147	1,671,647
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	15
27	389.4 Other Plant & Misc. Equipment	36,430	36,430	36,430	36,430	36,430	36,430	36,430
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	49	98	147	211	274	337	400
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	23	47	70	94
37	396.5 Communication Equipment	7,704	8,560	9,514	10,492	11,469	12,473	13,476
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	17	34	52	69
40	TOTAL	$ 5,264,747	$ 5,276,318	$ 5,288,033	$ 5,300,685	$ 5,313,556	$ 5,326,851	$ 5,340,072

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	509,590	511,168	512,747	514,325	515,903	517,482	508,341
8	360.2 Collection Wastewaters - Force	2,691,632	2,692,403	2,693,174	2,693,944	2,694,715	2,697,340	2,678,494
9	361.2 Collection Wastewaters - Gravity	65	78	90	103	116	129	55
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	81,129	81,153	81,177	81,200	81,224	81,248	80,899
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	339,751	340,546	341,342	342,138	342,933	343,729	339,069
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	1,673,147	1,674,647	1,676,146	1,677,646	1,679,146	1,680,645	1,671,880
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	30	45	60	74	89	104	32
27	389.4 Other Plant & Misc. Equipment	36,430	36,430	36,430	36,430	36,430	36,430	36,430
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	463	527	590	653	716	780	403
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	117	141	164	187	211	234	99
37	396.5 Communication Equipment	14,479	15,483	16,486	17,490	18,493	19,497	13,509
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	86	103	120	137	155	172	73
40	TOTAL	$ 5,346,919	$ 5,352,723	$ 5,358,526	$ 5,364,329	$ 5,370,132	$ 5,377,789	$ 5,329,283

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2022 Balance	-	-
2	2022 Additions	2,301,106	2,245,689
3	2022 Adjustments		
4	01/31/2023 Balance	2,301,106	2,245,689
5	2023 Additions	13,599	26,931
6	2023 Adjustments		
7	01/31/2024 Balance	2,314,705	2,272,620
8	2024 Additions	1,462	18,503
9	2024 Adjustments		
10	01/31/2025 Balance	2,316,167	2,291,123
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	2,316,167	2,291,123

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commissi

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	2,315,859		
6				
7	Total	$ 2,315,859	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	2,281,111		
12				
13	Total	$ 2,281,111	$	$

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	2315232.7	2315963.5	2315963.5	2315963.5	2315963.5	2315963.53	2315963.53
6								
7	Total	$ 2,315,233	$ 2,315,964	$ 2,315,964	$ 2,315,964	$ 2,315,964	$ 2,315,964	$ 2,315,964
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	2,272,620	2,276,447	2,277,076	2,282,212	2,282,212	2,288,606	2,288,606
12								
13	Total	$ 2,272,620	$ 2,276,447	$ 2,277,076	$ 2,282,212	$ 2,282,212	$ 2,288,606	$ 2,288,606

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	2,316,014	2,316,167	2,316,167	2,316,167	2,316,167	2,316,217	2,315,859
6								
7	Total	$ 2,316,014	$ 2,316,167	$ 2,316,167	$ 2,316,167	$ 2,316,167	$ 2,316,217	$ 2,315,859
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	2,288,606	2,291,123	2,291,753	2,291,123	2,291,123	2,291,123	2,281,111
12								
13	Total	$ 2,288,606	$ 2,291,123	$ 2,291,753	$ 2,291,123	$ 2,291,123	$ 2,291,123	$ 2,281,111

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	11/30/2022 Balance	1,868,342	1,836,972
2	2022 Additions	6,392	6,238
3	2022 Adjustments		
4	01/31/2023 Balance	1,874,734	1,843,210
5	2023 Additions	76,863	75,312
6	2023 Adjustments		
7	01/31/2024 Balance	1,951,597	1,918,522
8	2024 Additions	76,843	75,670
9	2024 Adjustments		
10	01/31/2025 Balance	2,028,439	1,994,192
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	2,028,439	1,994,192

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	1,990,044		
6				
7	Total	$ 1,990,044	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	1,956,321		
12				
13	Total	$ 1,956,321	$	$

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	1,951,597	1,958,028	1,964,461	1,970,859	1,977,256	1,983,654	1,990,051
6								
7	Total	$ 1,951,597	$ 1,958,028	$ 1,964,461	$ 1,970,859	$ 1,977,256	$ 1,983,654	$ 1,990,051
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	1,918,522	1,924,835	1,931,158	1,937,425	1,943,705	1,949,986	1,956,285
12								
13	Total	$ 1,918,522	$ 1,924,835	$ 1,931,158	$ 1,937,425	$ 1,943,705	$ 1,949,986	$ 1,956,285

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	1,996,449	2,002,847	2,009,245	2,015,643	2,022,041	2,028,439	1,990,044
6								
7	Total	$ 1,996,449	$ 2,002,847	$ 2,009,245	$ 2,015,643	$ 2,022,041	$ 2,028,439	$ 1,990,044
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	1,962,583	1,968,882	1,975,187	1,981,495	1,987,915	1,994,192	1,956,321
12								
13	Total	$ 1,962,583	$ 1,968,882	$ 1,975,187	$ 1,981,495	$ 1,987,915	$ 1,994,192	$ 1,956,321

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	27,733	21,766	49,499.00
4	Accounts Rec'b - Customer	167,503	222,447	389,949.90
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	1,285	1,008	2,292.78
7	Allowance for Bad Debts	(25,445)	(33,792)	(59,237.02)
8	Prepayments	13,518	10,609	24,126.97
9	Miscellaneous Current & Accrued Assets	97,614	76,613	174,226.67
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(888,598)	(697,416)	(1,586,013.79)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(59,593)	(46,772)	(106,365)
15	Customer Deposits	-	-	-
16	Accrued Taxes	(14)	(11)	(25.38)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(116,586)	(91,503)	(208,088.88)
20				
21	Working Capital (Balance Sheet Method)	$ (782,584)	$ (537,050)	$ (1,319,634)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	14,256,985	14,308,284	14,383,351	15,288,142	15,408,720	15,572,732	15,621,776
2	Construction Work in Progress	2,385,241	2,868,969	3,273,553	2,700,262	2,814,004	3,028,679	2,965,969
3	Other Utility Plant Adjustments	28,336,221	28,336,221	28,336,221	28,336,221	28,336,221	28,336,221	28,336,221
4	GROSS UTILITY PLANT	$ 44,978,447	$ 45,513,474	$ 45,993,125	$ 46,324,626	$ 46,558,945	$ 46,937,632	$ 46,923,966
5	Less: Accumulated Depreciation	(7,947,682)	(7,967,036)	(7,986,624)	(8,008,035)	(8,029,759)	(8,051,286)	(8,071,854)
6	NET UTILITY PLANT	$ 37,030,766	$ 37,546,437	$ 38,006,501	$ 38,316,591	$ 38,529,186	$ 38,886,346	$ 38,852,112
7	Cash	179,614	74,345	14,692	51,271	47,939	12,749	31,844
8	Accounts Rec'b - Customer	384,952	387,485	390,279	351,977	354,668	389,417	366,819
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	286	274	274	274
11	Allowance for Bad Debts	(38,128)	(44,438)	(41,147)	(54,852)	(54,342)	(57,641)	(55,493)
12	Prepayments	2,578	2,125	1,673	67,412	58,626	49,908	41,590
13	Miscellaneous Current & Accrued Assets	162,144	165,079	141,520	175,612	170,417	171,427	181,007
14	TOTAL CURRENT ASSETS	$ 691,161	$ 584,596	$ 507,017	$ 591,707	$ 577,582	$ 566,135	$ 566,041
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	22,467	19,047	19,853	21,897	20,973	20,973	24,726
17	Clearing Accounts	(39,012)	(40,393)	(46,498)	(51,092)	(54,112)	(53,265)	(64,180)
18	Deferred Rate Case Expense	-	106	106	106	102	102	19,490
19	Other Miscellaneous Deferred Debits	60,764	60,764	51,292	51,292	48,771	78,553	73,582
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 44,220	$ 39,524	$ 24,753	$ 22,203	$ 15,733	$ 46,362	$ 53,617
22	TOTAL ASSETS	$ 37,766,147	$ 38,170,557	$ 38,538,270	$ 38,930,501	$ 39,122,502	$ 39,498,842	$ 39,471,771
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	15,674,772	15,707,441	15,837,922	15,869,176	15,890,366	15,890,366	15,362,310
2	Construction Work in Progress	3,222,355	3,592,888	3,758,628	2,740,328	2,479,872	2,454,657	2,945,031.04
3	Other Utility Plant Adjustments	28,336,221	28,336,221	28,336,221	28,336,221	28,336,221	28,336,221	28,336,221.33
4	GROSS UTILITY PLANT	47,233,348	$ 47,636,550	$ 47,932,771	$ 46,945,726	$ 46,706,460	$ 46,681,244	$ 46,643,563
5	Less: Accumulated Depreciation	(8,084,854)	(8,096,688)	(8,108,952)	(8,121,330)	(8,133,766)	(8,146,203)	(8,058,005)
6	NET UTILITY PLANT	39,148,494	39,539,862	39,823,819	38,824,396	38,572,693	38,535,041	38,585,557
7	Cash	2,034	49,678	42,544	83,841	8,434	44,504	49,499.00
8	Accounts Rec'b - Customer	400,507	390,994	383,035	412,468	450,200	406,546	389,949.90
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	274	274	274	274	-	27,600	2,292.78
11	Allowance for Bad Debts	(64,423)	(66,569)	(71,037)	(68,937)	(75,293)	(77,781)	(59,237.02)
12	Prepayments	33,272	26,456	17,938	9,389	1,418	1,264	24,126.97
13	Miscellaneous Current & Accrued Assets	184,613	186,713	179,702	179,265	182,668	184,780	174,226.67
14	TOTAL CURRENT ASSETS	556,277	587,546	552,456	616,300	567,427	586,913	580,858
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	24,726	24,726	24,726	24,726	24,726	24,726	22,945.54
17	Clearing Accounts	(65,261)	(63,235)	(83,022)	(78,877)	18,776	30,751	(45,339.99)
18	Deferred Rate Case Expense	19,490	20,615	22,620	23,944	23,944	23,944	11,889.79
19	Other Miscellaneous Deferred Debits	68,611	63,640	75,546	88,014	146,550	142,365	77,672.51
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	47,565	45,746	39,870	57,807	213,996	221,786	67,168
22	TOTAL ASSETS	39,752,336	40,173,154	40,416,145	39,498,503	39,354,116	39,343,740	39,233,583
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	33,147,381	33,147,381	33,147,381	33,147,381	33,146,029	33,146,029	36,063,297
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(1,547,918)	(1,592,810)	(1,739,771)	(1,665,105)	(1,702,741)	(1,726,085)	(1,714,614)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	31,599,462	31,554,570	31,407,609	31,482,276	31,443,287	31,419,944	34,348,683
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	3,622,085	3,128,527	3,069,377	3,486,420	4,676,792	4,990,525	2,880,954
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	3,622,085	3,128,527	3,069,377	3,486,420	4,676,792	4,990,525	2,880,954
12	Accounts Payable	1,705,664	2,637,453	3,202,084	3,123,682	2,184,070	2,133,943	1,478,530
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	121,201	140,459	161,780	148,231	141,139	283,501	105,371
20	TOTAL CURRENT & ACC. LIABILITIES	1,826,865	2,777,912	3,363,864	3,271,913	2,325,209	2,417,444	1,583,901
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	4,587,853	4,592,410	4,593,039	4,598,175	4,598,175	4,604,570	4,604,570
27	Less: Accum. Amortization of CIAC	(3,870,118)	(3,882,862)	(3,895,619)	(3,908,283)	(3,920,962)	(3,933,640)	(3,946,336)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	37,766,147	38,170,557	38,538,270	38,930,501	39,122,502	39,498,842	39,471,771

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	36,086,074	36,174,183	36,141,583	36,548,510	36,869,487	37,155,816	34,916,964
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(1,721,477)	(1,822,973)	(1,866,476)	(1,843,225)	(1,778,752)	(1,739,632)	(1,727,814)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	34,364,597	34,351,210	34,275,107	34,705,285	35,090,735	35,416,184	33,189,150
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	3,281,416	3,453,002	3,616,050	3,243,772	2,866,431	3,038,078	3,488,725
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	3,281,416	3,453,002	3,616,050	3,243,772	2,866,431	3,038,078	3,488,725
12	Accounts Payable	1,165,091	1,393,126	1,672,294	407,146	(29,111)	(455,794)	1,586,014
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	285,314	534,732	562,693	106,365
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	132	198	25
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	295,644	340,254	229,207	246,835	293,863	197,671	208,089
20	TOTAL CURRENT & ACC. LIABILITIES	1,460,735	1,733,380	1,901,501	939,295	799,616	304,768	1,900,493
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	4,604,621	4,607,290	4,607,919	4,607,290	4,607,290	4,607,341	4,601,580
27	Less: Accum. Amortization of CIAC	(3,959,032)	(3,971,729)	(3,984,432)	(3,997,138)	(4,009,956)	(4,022,631)	(3,946,365)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	39,752,336	40,173,154	40,416,145	39,498,503	39,354,116	39,343,740	39,233,583

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [x]
Historic [X] Projected [ ]

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	$ 1,421,780	-	$ 1,421,780	747,928	$ 2,169,708	B-4
2	Operation & Maintenance	$ 1,941,731	(193,167)	$ 1,748,564	33,656.77	$ 1,782,221	B-5
3	Depreciation, net of CIAC Amort.	$ 8,636	-	$ 8,636	-	$ 8,636	B-13
4	Amortization	$ -	-	$ -	-	$ -	
5	Taxes Other Than Income	$ 46,894	-	$ 46,894	-	$ 46,894	B-15
6	Provision for Income Taxes	$ -	-	$ -	65,748.97	$ 65,749	C-1
7	OPERATING EXPENSES	$ 1,997,261	$ (193,167)	$ 1,804,094	$ 99,406	$ 1,903,500	
8	NET OPERATING INCOME	$ (575,481)	$ 193,167	$ (382,314)	$ 648,522	$ 266,208	
9	RATE BASE	3,036,935		3,036,935		$ 3,036,935	
10	RATE OF RETURN	-18.95%		-12.59%		8.77%	

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [x]
Historic [X] Projected [ ]

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	$ 1,888,159	-	$ 1,888,159	(118,848)	$ 1,769,311	B-4
2	Operation & Maintenance	$ 1,393,389	(125,343)	$ 1,268,046	(5,348.16)	$ 1,262,698	B-6
3	Depreciation, net of CIAC Amort.	$ 37,372	-	$ 37,372	-	$ 37,372	B-14
4	Amortization	$ -	-	$ -	-	$ -	
5	Taxes Other Than Income	$ 73,630	-	$ 73,630	-	$ 73,630	B-15
6	Provision for Income Taxes	$ -	-	$ -	78,577.05	$ 78,577	C-1
7	OPERATING EXPENSES	$ 1,504,391	$ (125,343)	$ 1,379,048	$ 73,229	$ 1,452,277	
8	NET OPERATING INCOME	$ 383,768	$ 125,343	$ 509,111	$ (192,077)	$ 317,034	
9	RATE BASE	3,616,764		3,616,764		$ 3,616,764	
10	RATE OF RETURN	10.61%		14.08%		8.77%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [x] | **Docket No.: 20250052**
Historic [X] Projected [ ] | **Preparer: Brent Thies**

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

Line No.	Description	Water	Wastewater
1	**Operations & Maintenance**		
2			
3	Customer Billing Cost	(25,281)	(19,842)
4	New third party provider contract began 1/1/25		
5	Property Insurance	(61,316)	(44,357)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(138,646)	(108,817)
8	Adjustment to overhead allocation		
9	Contract Operations	71,715	95,926
10	New third party contract began 10/1/2024		
11	Testing	(15,701)	(12,847)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(23,938)	(35,252)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	(155)
16	Cost included in new contract that began 10/1/2024		
17			
18	**Total Adjustment Operation & Maintenance**	(193,167)	(125,343)
19			
20	**Adjustment for Income Tax**		
21	Water / Wastewater		
22	Taxable Income before State Tax: 262,087.27 / 312,126.40		
23	Less State Tax Exemption: (15,582.23) / (12,229.72)		
24	State Taxable Income: 246,505.04 / 299,896.68		
25	**State Income tax (5.5%): 13,557.78 / 16,494.32**		
26			
27	Federal Taxable Income: 248,529.50 / 295,632.08		
28	**Federal Income Tax (21%): 52,191.19 / 62,082.74**		
29			
30	Total Adjustment for Income Tax	65,749	78,577
31			
32	**Revenues**		
33	Adjustment for required return	266,208	(192,077)
34			
35	Adjustment for negative operating income	382,314	-
36			
37	Adjustment to revenue for Income Tax	65,749	78,577
38			
39	Adjustment for RAF fees on revenue change	33,657	(5,348)
40			
41	**Total Adjustment to Revenues**	747,928	(118,848)

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 1,698,910
2	461.1 Metered - Residential	$ 1,291,301	521.2 Flat Rate - Commercial	$ 103,166
3	461.2 Metered - Commercial	$ 52,327	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13			524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ 1,343,628	525 Interdepartmental Sales	$ -
15				
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 1,802,077
17	470 Forfeited Discounts	$ 74,068		
18	471 Misc. Service Revenues	$ 4,084	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ 54,882
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22			535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ 78,152	536 Other Wastewater Revenues	$ 31,200
24				
25	TOTAL WATER OPERATING REVENUES	$ 1,421,780	TOTAL OTHER WASTEWATER REVENUES	$ 86,082
26				
27			TOTAL WASTEWATER OPERATING REVENUES	$ 1,888,159

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

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

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ 19,432	$ 22,310	$ 20,189	$ 22,868	$ 22,876	$ 23,147	$ 19,968	$ 21,989	$ 19,757	$ 18,414	$ 21,459	$ 22,705	$ 255,114
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ 819	$ 2,005	$ 1,697	$ 2,100	$ 284	$ 2,011	$ 3,212	$ 4,271	$ 3,332	$ 1,600	$ 1,791	$ 817	$ 23,938
8	620 Materials & Supplies	$ 3,245	$ 615	$ -	$ -	$ 205	$ 677	$ 3,326	$ 872	$ (2,339)	$ (1,566)	$ 513	$ -	$ 5,547
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	632 Contractual Services - Acct.	$ -	$ -	$ 198	$ -	$ -	$ -	$ -	$ 848	$ -	$ -	$ -	$ 891	$ 1,938
11	633 Contractual Services - Legal	$ 292	$ 222	$ -	$ 2,284	$ 679	$ 3,591	$ 787	$ 1,187	$ 679	$ 679	$ 1,988	$ -	$ 12,388
12	634 Contractual Services - Mgmt. Fees	$ 51,406	$ 55,861	$ 48,453	$ 43,635	$ 51,553	$ 51,460	$ 49,483	$ 60,335	$ 37,438	$ 25,399	$ 120,244	$ 41,086	$ 636,353
13	635 Contractual Services - Other	$ 61,504	$ 64,950	$ 33,747	$ 58,945	$ 48,994	$ 54,020	$ 45,398	$ 93,639	$ 84,895	$ 47,955	$ 10,001	$ 47,626	$ 651,673
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 6,543	$ 6,543	$ 6,543	$ 6,267	$ 6,267	$ 6,267	$ 6,267	$ 6,267	$ 7,955	$ 6,267	$ 6,267	$ 7,374	$ 78,823
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 400	$ 400	$ 400	$ 400	$ 400	$ -	$ -	$ -	$ 104	$ 104	$ 104	$ -	$ 2,312
24	670 Bad Debt Expense	$ 2,106	$ 2,668	$ 2,619	$ 2,227	$ 2,493	$ 2,783	$ 2,480	$ 2,435	$ 2,041	$ 2,337	$ (24,212)	$ 2,307	$ 2,284
25	675 Miscellaneous Expenses	$ 23,638	$ 21,938	$ 25,987	$ 22,520	$ 20,637	$ 26,962	$ 22,519	$ 23,464	$ 20,208	$ 26,415	$ 15,020	$ 22,053	$ 271,361
26	TOTAL	$ 169,384	$ 177,511	$ 139,834	$ 161,245	$ 154,387	$ 170,917	$ 153,439	$ 215,307	$ 174,069	$ 127,603	$ 153,175	$ 144,859	$ 1,941,731
														$ 3,335,120

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

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

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (676)	$ -	$ (676)
5	711 Sludge Removal Expense	$ -	$ 452	$ -	$ (2,914)	$ 321	$ 321	$ 321	$ 890	$ 244	$ 201	$ 321	$ -	$ 155
6	715 Purchased Power	$ 1,823	$ 1,275	$ 1,797	$ 1,317	$ 2,118	$ 1,404	$ 1,777	$ 1,767	$ 1,780	$ 1,254	$ 1,794	$ 1,795	$ 19,900
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ 153	$ 51	$ (51)	$ -	$ (22)	$ 362	$ (28)	$ -	$ -	$ 466
8	718 Chemicals	$ 4,448	$ 2,261	$ 1,427	$ 3,491	$ 4,971	$ 6,401	$ 11,267	$ 6,212	$ 6,998	$ 7,352	$ (21,693)	$ 2,117	$ 35,251
9	720 Materials & Supplies	$ 368	$ 443	$ -	$ -	$ 148	$ 350	$ 540	$ 1,881	$ (1,875)	$ (825)	$ 471	$ -	$ 1,502
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ 607	$ 607	$ 607	$ 607	$ 607	$ 607	$ 607	$ 607	$ -	$ 4,858
11	732 Contractual Services - Acct.	$ -	$ -	$ 156	$ -	$ -	$ -	$ -	$ 666	$ -	$ -	$ -	$ 699	$ 1,521
12	733 Contractual Services - Legal	$ 229	$ 174	$ -	$ 1,721	$ 461	$ 2,747	$ 546	$ 860	$ 461	$ 1,428	$ 1,489	$ -	$ 10,116
13	734 Contractual Services - Mgmt. Fees	$ 40,346	$ 43,843	$ 38,028	$ 34,247	$ 40,461	$ 40,388	$ 38,837	$ 47,354	$ 29,383	$ 19,935	$ 94,374	$ 32,246	$ 499,442
14	735 Contractual Services - Other	$ 49,450	$ 55,879	$ 36,074	$ 65,217	$ 53,562	$ 44,539	$ 26,964	$ 54,585	$ 45,254	$ 29,847	$ (21,080)	$ 42,866	$ 483,157
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 52,000
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 5,135	$ 5,135	$ 5,135	$ 4,918	$ 4,918	$ 4,918	$ 4,918	$ 4,918	$ 6,243	$ 4,918	$ 4,918	$ 5,787	$ 61,864
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ 0	$ 0	$ 0	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ -	$ 50
25	770 Bad Debt Expense	$ 2,592	$ 2,650	$ 2,567	$ 2,421	$ 2,460	$ 2,778	$ 2,606	$ 2,754	$ 2,715	$ 2,773	$ (19,002)	$ 2,628	$ 9,941
26	775 Miscellaneous Expenses	$ 18,848	$ 17,523	$ 20,507	$ 17,916	$ 16,486	$ 21,327	$ 17,904	$ 18,697	$ 15,976	$ 20,777	$ 10,433	$ 17,448	$ 213,843
27	TOTAL	$ 123,241	$ 129,635	$ 105,690	$ 129,101	$ 126,569	$ 125,735	$ 148,293	$ 143,176	$ 110,155	$ 90,245	$ 53,961	$ 107,587	$ 1,393,389

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2019	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 539,264	$ -	$ (539,264)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	604 Employee Pensions & Benefits	$ 96,069	$ -	$ (96,069)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 89,584	$ 255,114	$ 165,530	185%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
6	616 Fuel for Power Purchased	$ -	$ -	$ -	0%	
7	618 Chemicals	$ 12,625	$ 23,938	$ 11,313	90%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ 2,167	$ 5,547	$ 3,380	156%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
9	631 Contractual Services - Engr.	$ 4,734	$ -	$ (4,734)	-100%	CSWR-FL did not record any expense.
10	632 Contractual Services - Acct.	$ 13,808	$ 1,938	$ (11,870)	-86%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ -	$ 12,388	$ 12,388	100%	Prior owners did not record any expense.
12	634 Contractual Services - Mgmt. Fees	$ 83,640	$ 636,353	$ 552,713	661%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas some of these costs could be recorded in salary, accounting, and legal expenses in the prior test year.
13	635 Contractual Services - Other	$ 14,294	$ 651,673	$ 637,379	4459%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 5,087	$ -	$ (5,087)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ -	$ -	$ -	0%	
16	650 Transportation Expenses	$ 29,066	$ -	$ (29,066)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
17	656 Insurance - Vehicle	$ 15,569	$ -	$ (15,569)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
18	657 Insurance - General Liability	$ 28,375	$ 78,823	$ 50,448	178%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
19	658 Insurance - Workman's Comp.	$ 8,099	$ -	$ (8,099)	-100%	Workman's Comp. Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
20	659 Insurance - Other	$ 2,218	$ -	$ (2,218)	-100%	Any other Insurance costs incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ 12,885	$ -	$ (12,885)	-100%	CSWR-FL did not incur rate case expense in the test year.
23	667 Reg. Comm. Exp. - Other	$ -	$ 2,312	$ 2,312	100%	Prior owners did not record any expense.
24	670 Bad Debt Expense	$ 6,504	$ 2,284	$ (4,220)	-65%	CSWR-FL recorded Year End customer write offs.
25	675 Miscellaneous Expenses	$ 222,174	$ 271,361	$ 49,187	22%	
	Water Meter Expenses	$ 21,063	$ -	$ (21,063)	-100%	CSWR-FL did not record any expense in this category.
26	TOTAL	$ 1,207,225	$ 1,941,731	$ 734,506	61%	
27	Total Customers	6284	6,284		0%	
28	Consumer Price Index - U**	256.974	317.671	60.70	24%	

Benchmark Index:	Increase in Customer ERUs	1.00
	Increase in CPI	1.24
		1.24

**Prior Test Year data was gathered from Docket # Final Order Table 10-W*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2019	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ 646,051	$ -	$ (646,051)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	704 Employee Pensions & Benefits	$ 101,764	$ -	$ (101,764)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	710 Purchased Sewage Treatment	$ -	$ (676)	$ (676)	100%	Prior owners did not record any expense.
5	711 Sludge Removal Expense	$ 217,820	$ 155	$ (217,665)	-100%	Prior owners had to remove more sludge than CSWR-FL did in the test year. Sludge is removed as needed, so flucuation is normal.
6	715 Purchased Power	$ 116,951	$ 19,900	$ (97,051)	-83%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
7	716 Fuel for Power Purchased	$ -	$ 466	$ 466	100%	Prior owners did not record any expense.
8	718 Chemicals	$ 38,932	$ 35,251	$ (3,681)	-9%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
9	720 Materials & Supplies	$ 1,853	$ 1,502	$ (351)	-19%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
10	731 Contractual Services - Engr.	$ 6,014	$ 4,858	$ (1,157)	-19%	Engineering costs can fluctuate to accommodate studies, modeling, and reporting necessary for compliance as well as planning, permitting, and designing capital projects.
11	732 Contractual Services - Acct.	$ 13,808	$ 1,521	$ (12,287)	-89%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
12	733 Contractual Services - Legal	$ -	$ 10,116	$ 10,116	100%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees7	$ 120,360	$ 499,442	$ 379,082	315%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas some of these costs could be recorded in salary, accounting, and legal expenses in the prior test year.
14	735 Contractual Services - Other	$ 14,834	$ 483,157	$ 468,323	3157%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	741 Rental of Building/Real Prop.	$ 28,215	$ 52,000	$ 23,785	84%	Rolling Oaks Sewer utility leases land from Perk Ponds/Beverly Hills Development Corp.
16	742 Rental of Equipment	$ -	$ -	$ -	0%	
17	750 Transportation Expenses	$ 30,854	$ -	$ (30,854)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
18	756 Insurance - Vehicle	$ 15,569	$ -	$ (15,569)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
19	757 Insurance - General Liability	$ 31,371	$ 61,864	$ 30,493	97%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ 8,344	$ -	$ (8,344)	-100%	Workman's Comp. Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
21	759 Insurance - Other	$ 2,218	$ -	$ (2,218)	-100%	Any other Insurance costs incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ 31,373	$ -	$ (31,373)	-100%	CSWR-FL did not incur rate case expense in the test year.
24	767 Reg. Comm. Exp. - Other	$ -	$ 50	$ 50	100%	Prior owners did not record any expense.
25	770 Bad Debt Expense	$ 8,559	$ 9,941	$ 1,382	16%	
26	775 Miscellaneous Expenses	$ 152,126	$ 213,843	$ 61,717	41%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 1,587,016	$ 1,393,389	$ (193,627)	-12%	
28	Total Customers		4932	4,932	0%	
29	Consumer Price Index - U**	256.974	317.671	60.70	24%	

Benchmark Index:	Increase in Customer ERUs	1.00
	Increase in CPI	1.24
		1.24

**Prior Test Year data was gathered from Docket # Final Order Table 10-S*
***Source: Bureau of Labor Statistics*

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: B-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	$ 4,858	Surveying Services
3	ClearWater Solutions, LLC	OSS - Engineering Consult	$ 665	Surveying Services
4				
5	21 Design Group Inc.	OSS - IT	$ 1,046	Remote Monitoring Subscription Cost
6	Backflow Solutions Inc.	OSS - IT	$ 553	Cloud-based online subscription service for managing backflow prevention programs
7				
8	Beckemeier LeMoine Law	OSS - Legal	$ 4,462	Legal Services
9	Radey Law Firm	OSS - Legal	$ 15,365	Legal Services
10	Bryant Miller Olive	OSS - Legal	$ 1,264	Legal Services
11	CT Corporation	OSS - Legal	$ 193	Annual Cost for Statutory Representation
12	David Woodsmall	OSS - Legal	$ 517	Legal Services
13				
14	McGuireWoods LLP	OSS - MGMT Consult	$ 26,982	System Operations Consultant
15				
16	PNC & Invoice Cloud	OSS - Bank Fees	$ 46,020	Bank Fees
17				
18	UHY Advisors	OSS - Audit and Accounting	$ 1,853	Tax Preparation
19	Leo Berwick LP	OSS - Audit and Accounting	$ 1,591	Property Tax Consulting
20				
21				
22			$ 105,367	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Total				
27					
28	Estimate Through				
29	[ ] PAA				
30	[x] Commission Hearing				
31					
32	Amortization Period 4 Years				
33	Explanation if different from Section 367.0816, Florida Statutes:				
34					
35					
36					

Amortization of Rate Case Expense:

	(A) Water	(B) Wastewater	(C) Total
Prior Unamortized Rate Case Expense	-	-	-
Current Rate Case Expense	13,416	10,528	23,944
Total Projected Rate Case Expense	29,626	23,252	52,878
Annual Amortization	7,407	5,813	13,220
Method of Allocation Between Systems: (Provide Calculation)	56%	44%	100%

System	Total Water Cu	Total Sewer Cus	% Water Custom	% Sewer Customers
Rolling Oaks Utilities	6,284	4,932	56%	44%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1) Allocation Percentages Water	(2) Wastewater	(3) Other	(4) Total	(5) Description of Allocation Method	(6) Amounts Allocated Water	(7) Wastewater	(8) Other	(9) Total
1		All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.									

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ -				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ 5,608				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ 12,618				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 52				
13	310.2 Power Generation Equipment	$ 1,264				
14	311.2 Pumping Equipment	$ 3,924				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ 1,641				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ 7,507				
25	331.4 Transm. & Distribution Mains	$ 33,287				
26	333.4 Services	$ 1,645				
27	334.4 Meters & Meter Installations	$ 3,977				
28	335.4 Hydrants	$ 1,578				
29	339.4 Other Plant & Misc. Equipment	$ -				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ 246				
35	342.5 Stores Equipment	$ -				
36	343.5 Tools, Shop & Garage Equipment	$ -				
37	344.5 Laboratory Equipment	$ -				
38	345.5 Power Operated Equipment	$ -				
39	346.5 Communication Equipment	$ 12,028				
40	347.5 Miscellaneous Equipment	$ 103				
41	348.5 Other Tangible Plant	$ -				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 85,479	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	$ 76,843				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 8,636	$	$	$	
48						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ -				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 17,911				
8	360.2 Collection Wastewaters - Force	$ 56,088				
9	361.2 Collection Wastewaters - Gravity	$ 129				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ 1,140				
12	364.2 Flow Measuring Devices	$ -				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ -				
19	371.3 Pumping Equipment	$ 8,814				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 15,927				
25	381.4 Plant Wastewaters	$ -				
26	382.4 Outfall Wastewater Lines	$ 104				
27	389.4 Other Plant & Misc. Equipment	$ -				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ -				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ 730				
35	394.5 Laboratory Equipment	$ -				
36	395.5 Power Operated Equipment	$ 234				
37	396.5 Communication Equipment	$ 11,792				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ 172				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 113,042	$	$		$
42						
43	LESS: AMORTIZATION OF CIAC	$ 75,670				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 37,372	$	$		$
46						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ] | **Recap Schedules: B-1,B-2**

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 42,483	$ -	$ 4,411	$ -	$ 46,894
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 42,483	$ -	$ 4,411	$ -	$ 46,894
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 42,483	$ -	$ 4,411	$ -	$ 46,894
WASTEWATER						
10	Test Year Per Books	$ 65,585	$ -	$ 8,045	$ -	$ 73,630
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 65,585	$ -	$ 8,045	$ -	$ 73,630
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 65,585	$ -	$ 8,045	$ -	$ 73,630

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(51,603.54) **A**	82,150.20	30,546.66	0	0
2	Deferred Income Tax Expense	C-5	0	0	0	0	0
3	ITC Realized This Year	C-8	0	0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0	0	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0	0	0
6	Total Income Tax Expense		(51,603.54)	82,150.20	30,546.66	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(191,713.41)	318,510.43	126,797.02	(382,314.05)	509,111.07
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	(191,713.41)	318,510.43	126,797.02	(382,314.05)	509,111.07
4	Less: Interest Charges (Sch. C-3)	9,794.40	-	9,794.40	4,470.44	5,323.96
5	Taxable Income Per Books	(201,507.81)	318,510.43	117,002.62	(386,784.49)	503,787.11
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(201,507.81)	318,510.43	117,002.62	(386,784.49)	503,787.11
10	Less: State Income Tax Exemption ($5,000)	(12,229.72)	-	-	-	(12,229.72)
11	State Taxable Income	(213,737.53)	318,510.43	117,002.62	(386,784.49)	491,557.39
12	State Income Tax (5.5% of Line 11)	(11,755.56)	17,518.07	6,435.14	(21,273.15)	27,035.66
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(11,755.56)	17,518.07	6,435.14	(21,273.15)	27,035.66
16	Federal Taxable Income (Line 9 - Line 15)	(189,752.24)	300,992.36	110,567.48	(365,511.34)	476,751.46
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(39,847.97)	63,208.40	23,219.17	(76,757.38)	100,117.81
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(39,847.97)	63,208.40	23,219.17	(76,757.38)	100,117.81
	Summary:					
21	Current State Income Taxes (Line 15)	(11,755.56)	17,518.07	6,435.14	(21,273.15)	27,035.66
22	Current Federal Income Taxes (Line 20)	(39,847.97)	63,208.40	23,219.17	(76,757.38)	100,117.81
23	Total Current Income Tax Expense (To C-1)	(51,603.54)	80,726.47	29,654.31	(98,030.53)	127,153.46

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

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	9,794.40	0	9,794.40	4,470.44	5,323.96
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	9,794.40	-	9,794.40	4,470.44	5,323.96

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

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

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-5
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) **Schedule: C-10**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	106,365	1.60%	8.50%	0.14%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	6,556,213	98.40%	8.77%	8.63%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	6,662,578	100.00%		8.77%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments Specific	(4) Reconciliation Adjustments (Explain)	(5) Reconciliation Adjustments Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-				-
2	Short-Term Debt	106,365				106,365
3	Preferred Stock	-				-
4	Common Equity	33,189,150	A	Parent Equity	(26,632,937)	6,556,213
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	33,295,515				6,662,578

* List corresponding adjustments to rate base below:

	Description	Amount
A	Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	26,632,937

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Schedule: D-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	9,794.40	11/22/2026	106,364.52	9.2%
	Total	9,794.40		106,364.52	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	CSWR-Florida has no long-term debt											
	Total											

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	CSWR-Florida has no variable rate long-term date												
	Total												

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	CSWR-Florida does not collect customer deposits				

Recap Schedules: A-19,D-2

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-1
Page 1 of 2
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
1	Residential & General		
2	5/8" x 3/4"	12.11	$ 18.67
3	Gallonage charge per 1,000 Gallons		
4	0-10,000 gallons	0.73	$ 1.13
5	10,001-20,000 gallons	1.39	$ 2.14
6	20,001-30,000 gallons	2.09	$ 3.22
7	30,001-40,000 gallons	2.79	$ 4.30
8	Over 40,000 gallons	3.46	$ 5.33
9			
10	1"	30.19	$ 46.68
11	Gallonage charge per 1,000 Gallons		
12	0-25,000 gallons	0.73	$ 1.13
13	25,001-50,000 gallons	1.39	$ 2.14
14	50,001-75,000 gallons	2.09	$ 3.22
15	75,001-100,000 gallons	2.79	$ 4.30
16	Over 100,000 gallons	3.46	$ 5.33
17			
18	1-1/2"	60.34	$ 93.35
19	Gallonage charge per 1,000 Gallons		
20	0-50,000 gallons	0.73	$ 1.13
21	50,001-100,000 gallons	1.39	$ 2.14
22	100,001-150,000 gallons	2.09	$ 3.22
23	150,001-200,000 gallons	2.79	$ 4.30
24	Over 200,000 gallons	3.46	$ 5.33
25			
26	2"	96.51	$ 149.36
27	Gallonage charge per 1,000 Gallons		
28	0-80,000 gallons	0.73	$ 1.13
29	80,001-160,000 gallons	1.39	$ 2.14
30	160,001-240,000 gallons	2.09	$ 3.22
31	240,001-320,000 gallons	2.79	$ 4.30
32	Over 320,000 gallons	3.46	$ 5.33
33			
34	3"	192.96	$ 280.05
35	Gallonage charge per 1,000 Gallons		
36	0-160,000 gallons	0.73	$ 1.13
37	160,001-320,000 gallons	1.39	$ 2.14
38	320,001-480,000 gallons	2.09	$ 3.22
39	480,001-640,000 gallons	2.79	$ 4.30
40	Over 640,000 gallons	3.46	$ 5.33
41			
42	4"	301.48	$ 466.75
43	Gallonage charge per 1,000 Gallons		
44	0-250,000 gallons	0.73	$ 1.13
45	250,001-500,000 gallons	1.39	$ 2.14
46	500,001-750,000 gallons	2.09	$ 3.22
47	750,001-1,000,000 gallons	2.79	$ 4.30
48	Over 1,000,000 gallons	3.46	$ 5.33
49			
50	6"	602.51	$ 933.50
51	Gallonage charge per 1,000 Gallons		
52	0-250,000 gallons	0.73	$ 1.13
53	250,001-500,000 gallons	1.39	$ 2.14
54	500,001-750,000 gallons	2.09	$ 3.22
55	750,001-1,000,000 gallons	2.79	$ 4.30
56	Over 1,000,000 gallons	3.46	$ 5.33

Rate Schedule - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-1**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

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

Line No.	(1) ıs/Meter Size	(2) Present Rates	(3) Proposed Rates
1	General Service		
2	5/8" x 3/4"	$ 18.55	$ 17.42
3	1"	$ 46.27	$ 43.55
4	1-1/2"	$ 92.48	$ 87.10
5	2"	$ 147.94	$ 139.36
6	3"	$ 295.81	$ 261.30
7	4"	$ 461.91	$ 435.50
8	6"	$ 665.50	$ 871.00
9	8"	$ 924.29	$ 1,393.60
10	Gallonage charge per 1,000 Gallons		
11	Residential Up to 6,000 Gallons	$ 3.49	$ 3.28
12	Commerical (No Maximum)	$ 4.24	$ 3.98

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential & General						
2	5/8" x 3/4"	73,481		12.11	$ 889,854.91	$ 18.67	$ 1,371,890.27
3	Gallonage charge per 1,000 Gallons						
4	0-10,000 gallons		279,706	0.73	204,185.38	$ 1.13	$ 314,740.64
5	10,001-20,000 gallons		58,675	1.39	81,558.25	$ 2.14	$ 125,717.60
6	20,001-30,000 gallons		22,839	2.09	47,733.51	$ 3.22	$ 73,578.61
7	30,001-40,000 gallons		10,284	2.79	28,692.36	$ 4.30	$ 44,227.71
8	Over 40,000 gallons		23,181	3.46	80,206.26	$ 5.33	$ 123,633.58
9							
10	1"	436		30.19	$ 13,162.84	$ 46.68	$ 20,350.30
11	Gallonage charge per 1,000 Gallons						
12	0-25,000 gallons		5,577	0.73	4,071.21	$ 1.13	$ 6,275.55
13	25,001-50,000 gallons		2,112	1.39	2,935.68	$ 2.14	$ 4,525.19
14	50,001-75,000 gallons		624	2.09	1,304.16	$ 3.22	$ 2,010.29
15	75,001-100,000 gallons		296	2.79	825.84	$ 4.30	$ 1,272.99
16	Over 100,000 gallons		903	3.46	3,124.38	$ 5.33	$ 4,816.06
17							
18	1-1/2"	112		60.34	$ 6,758.08	$ 93.35	$ 10,455.20
19	Gallonage charge per 1,000 Gallons						
20	0-50,000 gallons		2,348	0.73	1,714.04	$ 1.13	$ 2,642.10
21	50,001-100,000 gallons		952	1.39	1,323.28	$ 2.14	$ 2,039.76
22	100,001-150,000 gallons		431	2.09	900.79	$ 3.22	$ 1,388.52
23	150,001-200,000 gallons		175	2.79	488.25	$ 4.30	$ 752.61
24	Over 200,000 gallons		1,129	3.46	3,906.34	$ 5.33	$ 6,021.41
25							
26	2"	64		96.51	$ 6,176.64	$ 149.36	$ 9,559.04
27	Gallonage charge per 1,000 Gallons						
28	0-80,000 gallons		1,923	0.73	1,403.79	$ 1.13	$ 2,163.87
29	80,001-160,000 gallons		227	1.39	315.53	$ 2.14	$ 486.37
30	160,001-240,000 gallons		-	2.09	-	$ 3.22	$ -
31	240,001-320,000 gallons		-	2.79	-	$ 4.30	$ -
32	Over 320,000 gallons		206	3.46	712.76	$ 5.33	$ 1,098.68
33							
34	3"		-	192.96	$ -	$ 280.05	$ -
35	Gallonage charge per 1,000 Gallons						
36	0-160,000 gallons		-	0.73	-	$ 1.13	$ -
37	160,001-320,000 gallons		-	1.39	-	$ 2.14	$ -
38	320,001-480,000 gallons		-	2.09	-	$ 3.22	$ -
39	480,001-640,000 gallons		-	2.79	-	$ 4.30	$ -
40	Over 640,000 gallons		-	3.46	-	$ 5.33	$ -
41							
42	4"		-	301.48	$ -	$ 466.75	$ -
43	Gallonage charge per 1,000 Gallons						
44	0-250,000 gallons		-	0.73	-	$ 1.13	$ -
45	250,001-500,000 gallons		-	1.39	-	$ 2.14	$ -
46	500,001-750,000 gallons		-	2.09	-	$ 3.22	$ -
47	750,001-1,000,000 gallons		-	2.79	-	$ 4.30	$ -
48	Over 1,000,000 gallons		-	3.46	-	$ 5.33	$ -
49							
50	6"		-	602.51	$ -	$ 933.50	$ -
51	Gallonage charge per 1,000 Gallons						
52	0-250,000 gallons		-	0.73	-	$ 1.13	$ -
53	250,001-500,000 gallons		-	1.39	-	$ 2.14	$ -
54	500,001-750,000 gallons		-	2.09	-	$ 3.22	$ -
55	750,001-1,000,000 gallons		-	2.79	-	$ 4.30	$ -
56	Over 1,000,000 gallons		-	3.46	-	$ 5.33	$ -
57							
58	Total Residential	74,093	411,588		$ 1,381,354.28		$ 2,129,646.36
59							
60	Average Bill				$ 18.64		$ 28.74
61							
62							
63	Unbilled Revenues						
64	Other Revenue				$ 78,152.44		
65	Misc. Serv. Charges						
66							
67	Total Revenue				$ 1,459,506.72		$ 2,129,646.36
68							
69	Booked Revenue				$ 1,421,780.28		
70							
71	Difference (Explain)				$ 37,726.44		
72							

73 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
74 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
75 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-2
Page 2 of 2
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	General Service						
2	5/8" x 3/4"	63,865		$ 18.55	$ 1,184,695.75	$ 17.42	$ 1,112,528.30
3	1"			$ 46.27		$ 43.55	$ -
4	1-1/2"			$ 92.48		$ 87.10	$ -
5	2"			$ 147.94		$ 139.36	$ -
6	3"			$ 295.81		$ 261.30	$ -
7	4"			$ 461.91		$ 435.50	$ -
8	6"			$ 665.50		$ 871.00	$ -
9	8"			$ 924.29		$ 1,393.60	$ -
10	Gallonage charge per 1,000 Gallons						
11	Residential Up to 6,000 Gallons		201,295	$ 3.49	$ 702,519.55	$ 3.28	$ 659,770.09
12	Commerical (No Maximum)		15,533,309	$ 4.24	$ 65,861.23	$ 3.98	$ 61,853.47
13							
14	Total General Service	63,865	15,734,604		$ 1,953,076.53		$ 1,834,151.85
15		=======	= = = = = = =		==========		= = = = = = = =
16	Average Bill				$ 30.58		$ 28.72
17		=======	= = = = = = =		==========		= = = = = = = =
18	Unbilled Revenues						
19	Other Revenue				$ 86,081.95		
20	Misc. Serv. Charges						
21					----------		- - - - - - - - - -
22	Total Revenue				$ 2,039,158.48		$ 1,834,151.85
23							
24	Booked Revenue				$ 1,888,158.81		
25					----------		- - - - - - - - - -
26	Difference (Explain)				$ 150,999.67		
27					==========		= = = = = = = =
28	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.						
29	The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue						
30	posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-3
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	6,199					6,199
2	March	6,201					6,201
3	April	6,233					6,233
4	May	6,207					6,207
5	June	6,193					6,193
6	July	6,177					6,177
7	August	6,200					6,200
8	September	6,184					6,184
9	October	6,191					6,191
10	November	6,209					6,209
11	December	6,218					6,218
12	January	6,217					6,217
13							
14	Total	74,429					74,429
15							

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-3
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	5342	115				5,457
2	March	5301	113				5,414
3	April	5316	115				5,431
4	May	5336	114				5,450
5	June	5323	115				5,438
6	July	5293	115				5,408
7	August	5304	118				5,422
8	September	5329	114				5,443
9	October	5328	115				5,443
10	November	5327	114				5,441
11	December	5329	114				5,443
12	January	5342	114				5,456
13							
14	Total		1,376				65,246
15							

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-4
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	$ 50.75	$ 50.75	$ 50.75	$ 101.50
2					
3	Normal Reconnection	$ 50.75	$ 50.75	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 50.75	$ 50.75	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 50.75	$ 50.75	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10					
11	Late Payment Fee	$ 5.10	$ 5.10	$ 7.00	$ 7.00
12					
13	Meter Tampering				
14	5/8" X 3/4"	$ 152.25	$ 152.25	$ 50.00	$ 50.00
15	1"	$ 172.55	$ 172.55	$ 50.00	$ 50.00
16	1-1/2"	$ 192.85	$ 192.85	$ 50.00	$ 50.00
17	2"	$ 253.75	$ 253.75	$ 50.00	$ 50.00
18	All Others	$253.75 Plus Cost	$253.75 Plus Cost	$ 50.00	$ 50.00
19	Tampering with Backflow Device	$ 147.20	$ 147.20	$ 50.00	$ 50.00
20					
21	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
22					
23	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
24					
25	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-4
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	$ 50.75	$ 50.75	$ 50.75	$ 101.50
2					
3	Normal Reconnection	$ 50.75	$ 50.75	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 50.75	$ 50.75	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 50.75	$ 50.75	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10					
11	Late Payment Fee	$ 5.10	$ 5.10	$ 7.00	$ 7.00
12					
13	Tampering Fee				
14	5/8" X 3/4"	$ 152.25	$ 152.25	$ 50.00	$ 50.00
15	1"	$ 172.55	$ 172.55	$ 50.00	$ 50.00
16	1-1/2"	$ 192.85	$ 192.85	$ 50.00	$ 50.00
17	2"	$ 253.75	$ 253.75	$ 50.00	$ 50.00
18	All Others	$253.75 Plus Cost	$253.75 Plus Cost	$ 50.00	$ 50.00
19	Service Lateral Fee	$ 629.30	$ 629.30	$ 50.00	$ 50.00
20					
21	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
22					
23	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
24					
25	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-5
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 21,099.75	N/A	N/A	N/A	$ 56,625.83	$ 77,725.58
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 56,625.83	
7	Total					$ 56,625.83	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Miscellaneous Service Charge Revenues | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-5
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 24,349.85	N/A	N/A	N/A	$ 43,157.07	$ 67,506.92
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 43,157.07	
7	Total					$ 43,157.07	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4.5" - 5.25"	Standard Wet Barrel	268
	Total		268

Private Fire Protection Service

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: E-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (Rolling Oaks) does not have any private fire protection in this area;		
2	therefore this schedule is not applicable.		

Contracts and Agreements Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		No outstanding contracts/agreements having rates or conditions different from those on
2		approved tariff.

Tax or Franchise Fee Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-10
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	This utility does not have any present availability charges for water services		

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-10
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Plant Capacity Charge		
2	Residential-per ERC (350 GPD)	$ 137.00	$ 137.00
3	All others-per Gallon/Day	$ 0.39	$ 0.39
4			
5	Main Extension Charge		
6	Residential-per ERC (350 GPD)	$ 491.00	Actual Cost
7	All others-per Gallon/Day	$ 1.40	Actual Cost
8			
9	Customer Connection (Tap In) Charge	$ 629.30	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-12
Page 1 of 1
Preparer: Aaron Silas

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) s/Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Year Bills	(5) Test Year Consumption	(6) Projection Factor	(7) Projected Test Year Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.										

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	48,452,000		31,744,776		16,707,224	34%
Mar-24	49,704,000		29,038,053		20,665,947	42%
Apr-24	57,563,000		33,219,159		24,343,841	42%
May-24	66,314,000		35,062,165		31,251,835	47%
Jun-24	65,062,000		40,306,906		24,755,094	38%
Jul-24	54,249,000		39,035,899		15,213,101	28%
Aug-24	56,052,222		33,065,929		22,986,293	41%
Sep-24	49,802,000		36,357,890		13,444,110	27%
Oct-24	52,704,000		33,024,481		19,679,519	37%
Nov-24	56,870,000		28,065,487		28,804,513	51%
Dec-24	56,255,000		42,396,267		13,858,733	25%
Jan-25	52,871,000		30,399,944		22,471,056	43%
Total	665,898,222	0	411,716,956	0	254,181,266	38%

1 The unaccounted for water is greater than 10% due to the combination of leaks throughout the distribution system, and flushing
2 as a preventative maintenance task during the test year.
3 Corrective Actions: CSWR - Florida is consistently implementing industry standard practices, such as adding flushing meters
4 to more accurately capture water used in these tasks and for leak detection to assist in mitigating these issues. We continue
5 to evaluate and improve methodologies to reduce unaccounted for water.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) Beverly Hills WWTP	(2) Individual Plant Flows (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Feb-24	567,200.00				567,200.00	
Mar-24	516,900.00				516,900.00	
Apr-24	521,300.00				521,300.00	
May-24	538,400.00				538,400.00	
Jun-24	545,900.00				545,900.00	
Jul-24	556,800.00				556,800.00	
Aug-24	552,300.00				552,300.00	
Sep-24	557,000.00				557,000.00	
Oct-24	555,000.00				555,000.00	
Nov-24	519,600.00				519,600.00	
Dec-24	541,600.00				541,600.00	
Jan-25	568,600.00				568,600.00	
Total	6,540,600.00				6,540,600.00	

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

			DATE		GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.				5,600,000
2.	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		6/7/2024		7,843,000
3.	Five-Day Max Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	(1) (2) (3) (4) (5)	6/3/2024 6/6/2024 6/4/2024 6/7/2024 6/5/2024		3,701,800 3,356,000 3,315,600 3,286,600 2,962,600
				AVERAGE	3,324,520
4.	Average Daily Flow				1,820,919
5.	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.				N/A

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		1,000,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	Jan	568,600

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

Line No.						
1	INPUT INFORMATION:					
2	Water Treatment System					
3	Number of Wells				9	
4	Total Well Capacity, gpm				3,888.89	gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm				3,888.89	gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd				3,733,333.33	gpd
7	Peak Day Demand				7,843,000.00	gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440				10,893.06	gpm
9	Fire Flow Requirement	0 gpm	2 Hours		-	gpd
10	Fire Flow Requirement				-	gpm
11	Unaccounted For Water	38%			695,066.29	gpd, avg
12	Acceptable Unaccounted For	10%			182,091.86	gpd, avg
13	Excess Unaccounted for				512,974.42	gpd, avg
14	Property Needed to Serve				-	gpm
15	Used and Useful Analysis, in accordance with Rule 25-30.4325:					
16	Treatment System (Peak Demand / Firm Reliable Capacity)				1.96	
17	Storage Facilities					
18	Ground Storage Capacity, gal.				600,000.00	gallons
19	Usable Ground Storage (90%), gal				540,000.00	gallons
20	Elevated Storage				-	gallons
21	Usable Elevated Storage				-	gallons
22	Hydropneumatic Storage Capacity, gal.				-	gallons
23	Usable Hydropneumatic Storage Capacity (0%), gal.				-	gallons
24	Total Usable Storage, gal.				540,000.00	gallons
25	Used and Useful Analysis, in accordance with Rule 25-30.4325:					
26	Storage Facilities (Peak Demand / Usable Storage)				100%	

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

Line No.			
1	Used and Useful Flow	545,050	
2	Property Needed for Post Test Year Period	0	
3	Permitted Capacity	1,000,000	gpd
4	Used and Useful Percentage	55%	

5 Please note that the used and useful percentage for the wastewater treatment plant
6 reflects that the facility was constructed with excess capacity to accommodate
7 anticipated future development.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-8
Page 1 of 1
Preparer: Todd Thomas

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	6,192	6,130	6,161	291,934,853	47,384	311,859,941	6,581	0%
5	TY	6,131	6,147	6,139	393,682,826	64,128	410,729,261	6,405	-2.68%

					Average Growth Through 5-Year Period (Col. 8)				-2.68%
									=======

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	5,409	5,307	5,358	253,409,619	47,296	265,449,884	5,613	0%
5	TY	5,330	5,344	5,337	344,429,229	64,536	361,345,619	5,599	-0.24%

					Average Growth Through 5-Year Period (Col. 8)				-0.24%
									=======

Standalone Rate Design - Water | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Line No.	Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
1	Residential & General							
2	5/8" x 3/4"	73,481.00	1	73,481.00	$ 889,854.91	$ 481,807.98	$ 1,371,662.89	$ 18.67
3	Gallonage charge per 1,000 Gallons	-				$ -	$ -	
4	0-10,000 gallons	-		279,706.00	$ 204,185.38	$ 110,555.26	$ 314,740.64	$ 1.13
5	10,001-20,000 gallons	-		58,675.00	$ 81,558.25	$ 44,159.35	$ 125,717.60	$ 2.14
6	20,001-30,000 gallons	-		22,839.00	$ 47,733.51	$ 25,845.10	$ 73,578.61	$ 3.22
7	30,001-40,000 gallons	-		10,284.00	$ 28,692.36	$ 15,535.35	$ 44,227.71	$ 4.30
8	Over 40,000 gallons	-		23,181.00	$ 80,206.26	$ 43,427.32	$ 123,633.58	$ 5.33
9		-				$ -	$ -	
10	1"	436.00	2.5	1,090.00	$ 13,162.84	$ 7,126.96	$ 20,289.80	$ 46.68
11	Gallonage charge per 1,000 Gallons	-				$ -	$ -	
12	0-25,000 gallons	-		5,577.00	$ 4,071.21	$ 2,204.34	$ 6,275.55	$ 1.13
13	25,001-50,000 gallons	-		2,112.00	$ 2,935.68	$ 1,589.51	$ 4,525.19	$ 2.14
14	50,001-75,000 gallons	-		624.00	$ 1,304.16	$ 706.13	$ 2,010.29	$ 3.22
15	75,001-100,000 gallons	-		296.00	$ 825.84	$ 447.15	$ 1,272.99	$ 4.30
16	Over 100,000 gallons	-		903.00	$ 3,124.38	$ 1,691.68	$ 4,816.06	$ 5.33
17		-				$ -	$ -	
18	1-1/2"	112.00	5	560.00	$ 6,758.08	$ 3,659.13	$ 10,417.21	$ 93.35
19	Gallonage charge per 1,000 Gallons	-				$ -	$ -	
20	0-50,000 gallons	-		2,348.00	$ 1,714.04	$ 928.06	$ 2,642.10	$ 1.13
21	50,001-100,000 gallons	-		952.00	$ 1,323.28	$ 716.48	$ 2,039.76	$ 2.14
22	100,001-150,000 gallons	-		431.00	$ 900.79	$ 487.73	$ 1,388.52	$ 3.22
23	150,001-200,000 gallons	-		175.00	$ 488.25	$ 264.36	$ 752.61	$ 4.30
24	Over 200,000 gallons	-		1,129.00	$ 3,906.34	$ 2,115.07	$ 6,021.41	$ 5.33
25		-				$ -	$ -	
26	2"	64.00	8	512.00	$ 6,176.64	$ 3,344.31	$ 9,520.95	$ 149.36
27	Gallonage charge per 1,000 Gallons	-				$ -	$ -	
28	0-80,000 gallons	-		1,923.00	$ 1,403.79	$ 760.08	$ 2,163.87	$ 1.13
29	80,001-160,000 gallons	-		227.00	$ 315.53	$ 170.84	$ 486.37	$ 2.14
30	160,001-240,000 gallons	-		-	$ -	$ -	$ -	$ 3.22
31	240,001-320,000 gallons	-		-	$ -	$ -	$ -	$ 4.30
32	Over 320,000 gallons	-		206.00	$ 712.76	$ 385.92	$ 1,098.68	$ 5.33
33		-			$ -	$ -	$ -	
34	3"	-	15		$ -	$ -	$ -	$ 280.05
35	Gallonage charge per 1,000 Gallons	-			$ -	$ -	$ -	
36	0-160,000 gallons	-			$ -	$ -	$ -	$ 1.13
37	160,001-320,000 gallons	-			$ -	$ -	$ -	$ 2.14
38	320,001-480,000 gallons	-			$ -	$ -	$ -	$ 3.22
39	480,001-640,000 gallons	-			$ -	$ -	$ -	$ 4.30
40	Over 640,000 gallons	-			$ -	$ -	$ -	$ 5.33
41		-			$ -	$ -	$ -	
42	4"	-	25		$ -	$ -	$ -	$ 466.75
43	Gallonage charge per 1,000 Gallons	-			$ -	$ -	$ -	
44	0-250,000 gallons	-			$ -	$ -	$ -	$ 1.13
45	250,001-500,000 gallons	-			$ -	$ -	$ -	$ 2.14
46	500,001-750,000 gallons	-			$ -	$ -	$ -	$ 3.22
47	750,001-1,000,000 gallons	-			$ -	$ -	$ -	$ 4.30
48	Over 1,000,000 gallons	-			$ -	$ -	$ -	$ 5.33
49		-			$ -	$ -	$ -	
50	6"	-	50		$ -	$ -	$ -	$ 933.50
51	Gallonage charge per 1,000 Gallons	-			$ -	$ -	$ -	
52	0-250,000 gallons	-			$ -	$ -	$ -	$ 1.13
53	250,001-500,000 gallons	-			$ -	$ -	$ -	$ 2.14
54	500,001-750,000 gallons	-			$ -	$ -	$ -	$ 3.22
55	750,001-1,000,000 gallons	-			$ -	$ -	$ -	$ 4.30
56	Over 1,000,000 gallons	-			$ -	$ -	$ -	$ 5.33
57					-			
58	Total:	74093		75,643.00	$ 1,381,354.28	$ 747,928.12	$ 2,129,282.40	

Standalone Rate Design - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
General Service	-						
5/8" x 3/4"	63,865.00	1	63,865.00	$ 1,184,695.75	(72,090.67)	$ 1,112,605.08	$ 17.42
1"	-	2.5	-	$ -	-	$ -	$ 43.55
1-1/2"	-	5	-	$ -	-	$ -	$ 87.10
2"	-	8	-	$ -	-	$ -	$ 139.36
3"	-	15	-	$ -	-	$ -	$ 261.30
4"	-	25	-	$ -	-	$ -	$ 435.50
6"	-	50	-	$ -	-	$ -	$ 871.00
8"	-	80	-	$ -	-	$ -	$ 1,393.60
Gallonage charge per 1,000 Gallons	-			$ -	-	$ -	
Residential Up to 6,000 Gallons	-		201,295.00	$ 702,519.55	(42,749.46)	$ 659,770.09	$ 3.28
Commerical (No Maximum)	-		15,533,309.00	$ 65,861.23	(4,007.76)	$ 61,853.47	$ 3.98
Total:	63,865.00		63,865.00	$ 1,953,076.53	(118,847.90)	$ 1,834,228.63	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC -
Sebring Ridge Utilities, Inc.

Docket No. 20250052-WS

VOLUME I (September 15, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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Schedule of Water Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [X] Final [ ]
Historical [X] Projected [ ]

Schedule: A-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore				
2	this schedule is not applicable.				

Schedule of Wastewater Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [X] Final [ ]
Historical [X] Projected [ ]

Schedule: A-2
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,087,791	-	1,087,791	A-6
2	Utility Land & Land Rights	103,019	-	103,019	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(425,073)	-	(425,073)	A-10
6	Less: CIAC	(282,771)	-	(282,771)	A-12
7	Accumulated Amortization of CIAC	230,841	-	230,841	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	713,808	-	713,808	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [X] Final [ ] **Preparer: Brent Thies**
Historical [X] Projected [ ]

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

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	8/31/2023 Balance		495,063
2	2023 Additions		201,546
3	2023 Retirements		(1,124)
4	2023 Adjustments		
5	1/31/2024 Balance		695,485
6	2024 Additions		739,013
7	2024 Retirements		
8	2024 Adjustments		
9	1/31/2025 Balance		1,434,499
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	__/__/__ Balance		1,434,499

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

	(1)	(2)	(3)	(4)
Line No.	**Account No. and Name**	**Test Year Average Bal**	**Non-Used Useful %**	**Non-Used Amount**

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore							
2	this schedule is not applicable.							

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore							
2	this schedule is not applicable.							

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	103,019		
7	354.2 Structures & Improvements	362,695		
8	360.2 Collection Wastewaters - Force	53,744		
9	361.2 Collection Wastewaters - Gravity	160,220		
10	362.2 Special Collecting Structures	76,537		
11	363.2 Services to Customers	28,996		
12	364.2 Flow Measuring Devices	8,575		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	-		
19	371.3 Pumping Equipment	130,883		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	225,603		
25	381.4 Plant Wastewaters	660		
26	382.4 Outfall Wastewater Lines	-		
27	389.4 Other Plant & Misc. Equipment	1,828		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	9,741		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	28,308		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 1,190,811	$	$

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	103,019	103,019	103,019	103,019	103,019	103,019	103,019
7	354.2 Structures & Improvements	67,877	67,877	232,970	232,970	232,970	459,863	459,863
8	360.2 Collection Wastewaters - Force	10,264	10,264	14,862	14,862	14,862	79,195	79,195
9	361.2 Collection Wastewaters - Gravity	160,220	160,220	160,220	160,220	160,220	160,220	160,220
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	-	-	-	-	-	-	53,851
12	364.2 Flow Measuring Devices	-	9,289	9,289	9,289	9,289	9,289	9,289
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	100,034	100,034	115,843	115,843	115,843	144,235	144,235
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	148,506	148,506	157,896	186,975	186,975	254,360	256,609
25	381.4 Plant Wastewaters	660	660	660	660	660	660	660
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	60	60	2,150	2,150	2,150	2,150	2,150
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	18,091
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	28,308	28,308	28,308	28,308	28,308	28,308	28,308
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 695,485	$ 704,775	$ 901,756	$ 930,834	$ 930,834	$ 1,317,837	$ 1,392,026

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, I
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	103,019	103,019	103,019	103,019	103,019	103,019	103,019
7	354.2 Structures & Improvements	493,441	493,441	493,441	493,441	493,441	493,441	362,695
8	360.2 Collection Wastewaters - Force	79,195	79,195	79,195	79,195	79,195	79,195	53,744
9	361.2 Collection Wastewaters - Gravity	160,220	160,220	160,220	160,220	160,220	160,220	160,220
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	53,851	53,851	53,851	53,851	53,851	53,851	28,996
12	364.2 Flow Measuring Devices	9,289	9,289	9,289	9,289	9,289	9,289	8,575
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	144,235	144,235	144,235	144,235	144,235	144,235	130,883
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	265,502	265,502	265,502	265,502	265,502	265,502	225,603
25	381.4 Plant Wastewaters	660	660	660	660	660	660	660
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	2,150	2,150	2,150	2,150	2,150	2,150	1,828
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	18,091	18,091	18,091	18,091	18,091	18,091	9,741
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	28,308	28,308	28,308	28,308	28,308	28,308	28,308
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 1,434,499	$ 1,434,499	$ 1,434,499	$ 1,434,499	$ 1,434,499	$ 1,434,499	$ 1,190,811

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	08/31/2023 Balance	-	410,687
2	2023 Additions		1,706
3	2023 Retirements		(1,124)
4	2023 Adjustments		
5	01/31/2024 Balance	-	411,268
6	2024 Additions		32,257
7	2024 Retirements		
8	2024 Adjustments		
9	01/31/2025 Balance	-	443,525
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	-	443,525

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No. and Name	Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	Month # 6

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore							
2	this schedule is not applicable.							

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		-
3	352.1 Franchises	-		-
4	389.1 Other Plant & Misc. Equipment	-		-
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	-		-
7	354.2 Structures & Improvements	14,169		-
8	360.2 Collection Wastewaters - Force	10,823		-
9	361.2 Collection Wastewaters - Gravity	160,220		-
10	362.2 Special Collecting Structures	76,537		-
11	363.2 Services to Customers	254		-
12	364.2 Flow Measuring Devices	929		-
13	365.2 Flow Measuring Installations	-		-
14	389.2 Other Plant & Misc. Equipment	-		-
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		-
17	354.3 Structures & Improvements	-		-
18	370.3 Receiving Wells	-		-
19	371.3 Pumping Equipment	12,320		-
20	389.3 Other Plant & Misc. Equipment	-		-
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		-
23	354.4 Structures & Improvements	-		-
24	380.4 Treatment & Disposal Equipment	147,208		-
25	381.4 Plant Wastewaters	640		-
26	382.4 Outfall Wastewater Lines	-		-
27	389.4 Other Plant & Misc. Equipment	103		-
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		-
30	354.5 Structures & Improvements	-		-
31	390.5 Office Furniture & Equipment	-		-
32	391.5 Transportation Equipment	-		-
33	392.5 Stores Equipment	-		-
34	393.5 Tools, Shop & Garage Equipment	-		-
35	394.5 Laboratory Equipment	217		-
36	395.5 Power Operated Equipment	-		-
37	396.5 Communication Equipment	1,651		-
38	397.5 Miscellaneous Equipment	-		-
39	398.5 Other Tangible Plant	-		-
40	TOTAL	$ 425,073	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	9,148	9,325	9,931	10,538	11,145	12,342	13,540
8	360.2 Collection Wastewaters - Force	10,264	10,264	10,277	10,290	10,302	10,494	10,685
9	361.2 Collection Wastewaters - Gravity	160,220	160,220	160,220	160,220	160,220	160,220	160,220
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	-	-	-	-	-	-	118
12	364.2 Flow Measuring Devices	-	155	310	464	619	774	929
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	8,803	9,267	9,804	10,340	10,877	11,545	12,214
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	145,377	145,391	145,449	145,642	145,835	146,340	146,855
25	381.4 Plant Wastewaters	631	633	634	636	637	639	640
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	53	53	63	73	83	93	103
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	101
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	236	472	708	944	1,179	1,415	1,651
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 411,268	$ 412,316	$ 413,932	$ 415,684	$ 417,435	$ 420,399	$ 423,593

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, I
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	14,825	16,110	17,395	18,680	19,965	21,250	14,169
8	360.2 Collection Wastewaters - Force	10,876	11,067	11,259	11,450	11,641	11,833	10,823
9	361.2 Collection Wastewaters - Gravity	160,220	160,220	160,220	160,220	160,220	160,220	160,220
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	236	354	472	590	708	826	254
12	364.2 Flow Measuring Devices	1,084	1,239	1,393	1,548	1,703	1,858	929
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	12,882	13,550	14,219	14,887	15,555	16,223	12,320
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	147,412	147,969	148,525	149,082	149,639	150,195	147,208
25	381.4 Plant Wastewaters	642	644	645	647	648	650	640
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	113	123	133	143	153	163	103
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	201	302	402	503	603	704	217
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	1,887	2,123	2,359	2,595	2,831	3,067	1,651
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 426,915	$ 430,237	$ 433,559	$ 436,881	$ 440,203	$ 443,525	$ 425,073

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	08/31/2023 Balance	-	279,575
2	2023 Additions	-	1,015
3	2023 Adjustments	-	
4	01/31/2024 Balance	-	280,590
5	2024 Additions	-	2,730
6	2024 Adjustments	-	
7	01/31/2025 Balance	-	283,320
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	283,320

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	-		
6				
7	Total	$ -	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	282,771		
12				
13	Total	$ 282,771	$	$

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	280,590	283,005	282,690	282,690	282,690	282,690	282,690
12								
13	Total	$ 280,590	$ 283,005	$ 282,690	$ 282,690	$ 282,690	$ 282,690	$ 282,690

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	282,690	283,005	283,320	283,320	283,320	283,320	282,771
12								
13	Total	$ 282,690	$ 283,005	$ 283,320	$ 283,320	$ 283,320	$ 283,320	$ 282,771

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	08/31/2023 Balance	-	223,032
2	2023 Additions		3,113
3	2023 Adjustments		
4	01/31/2024 Balance	-	226,145
5	2024 Additions		9,399
6	2024 Adjustments		
7	01/31/2025 Balance	-	235,544
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	235,544

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	-		
6				
7	Total	$ -	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	230,841		
12				
13	Total	$ 230,841	$	$

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	226,145	226,924	227,710	228,491	229,274	230,057	230,840
12								
13	Total	$ 226,145	$ 226,924	$ 227,710	$ 228,491	$ 229,274	$ 230,057	$ 230,840

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	231,623	232,406	233,190	233,975	234,759	235,544	230,841
12								
13	Total	$ 231,623	$ 232,406	$ 233,190	$ 233,975	$ 234,759	$ 235,544	$ 230,841

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance Water	Average Test Year Balance Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	-	1,267	1,266.60
4	Accounts Rec'b - Customer	-	10,576	10,575.77
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	-	4	4.34
7	Allowance for Bad Debts	-	(2,010)	(2,010.37)
8	Prepayments	-	529	528.72
9	Miscellaneous Current & Accrued Assets	-	4,458	4,458.19
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	-	(48,224)	(48,223.87)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	(41,912)	(41,912)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	-	(4,502)	(4,502.00)
20				
21	Working Capital (Balance Sheet Method)	$ -	$ (79,814)	$ (79,814)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	695,485	704,775	901,756	930,834	930,834	1,317,837	1,392,026
2	Construction Work in Progress	366,731	679,531	848,476	995,423	1,054,885	1,076,759	1,131,788
3	Other Utility Plant Adjustments	236,271	236,271	236,271	236,271	236,271	236,271	236,271
4	GROSS UTILITY PLANT	$ 1,298,488	$ 1,620,577	$ 1,986,503	$ 2,162,528	$ 2,221,990	$ 2,630,867	$ 2,760,086
5	Less: Accumulated Depreciation	(411,268)	(412,316)	(413,932)	(415,684)	(417,435)	(420,399)	(423,593)
6	NET UTILITY PLANT	$ 887,220	$ 1,208,261	$ 1,572,571	$ 1,746,844	$ 1,804,555	$ 2,210,467	$ 2,336,493
7	Cash	4,596	1,902	376	1,312	1,227	326	815
8	Accounts Rec'b - Customer	8,596	11,481	12,953	9,891	8,775	9,269	9,369
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	7	7	7	7
11	Allowance for Bad Debts	(1,208)	(2,001)	(1,682)	(2,057)	(1,748)	(1,797)	(1,734)
12	Prepayments	15	13	12	11	9	8	6
13	Miscellaneous Current & Accrued Assets	4,149	4,224	3,621	4,494	4,361	4,387	4,632
14	TOTAL CURRENT ASSETS	$ 16,148	$ 15,620	$ 15,280	$ 13,658	$ 12,630	$ 12,199	$ 13,095
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	6,955	487	508	560	537	537	633
17	Clearing Accounts	(998)	(1,034)	(1,190)	(1,307)	(1,385)	(1,363)	(1,639)
18	Deferred Rate Case Expense	-	3	3	3	3	3	499
19	Other Miscellaneous Deferred Debits	1,555	9,989	9,989	9,989	9,924	10,686	10,559
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 7,512	$ 9,446	$ 9,310	$ 9,245	$ 9,078	$ 9,862	$ 10,051
22	TOTAL ASSETS	$ 910,879	$ 1,233,327	$ 1,597,161	$ 1,769,748	$ 1,826,263	$ 2,232,529	$ 2,359,639
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,434,499	1,434,499	1,434,499	1,434,499	1,434,499	1,434,499	1,190,811
2	Construction Work in Progress	1,177,307	1,251,168	1,240,383	361,814	381,168	411,172	844,354
3	Other Utility Plant Adjustments	236,271	236,271	236,271	236,271	236,271	236,271	236,271
4	GROSS UTILITY PLANT	$ 2,848,076	$ 2,921,938	$ 2,911,152	$ 2,032,584	$ 2,051,938	$ 2,081,942	$ 2,271,436
5	Less: Accumulated Depreciation	(426,915)	(430,237)	(433,559)	(436,881)	(440,203)	(443,525)	(425,073)
6	NET UTILITY PLANT	2,421,162	2,491,701	2,477,594	1,595,703	1,611,735	1,638,417	1,846,363
7	Cash	52	1,271	1,089	2,145	216	1,139	1,267
8	Accounts Rec'b - Customer	9,904	9,934	10,557	10,790	14,507	11,459	10,576
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	7	7	7	7	-	-	4
11	Allowance for Bad Debts	(1,975)	(2,143)	(2,643)	(2,172)	(3,411)	(1,562)	(2,010)
12	Prepayments	5	590	519	470	2,730	2,485	529
13	Miscellaneous Current & Accrued Assets	4,724	4,778	4,598	4,587	4,674	4,728	4,458
14	TOTAL CURRENT ASSETS	12,717	14,436	14,127	15,827	18,716	18,248	14,823
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	633	633	633	633	633	633	1,078
17	Clearing Accounts	(1,602)	(1,550)	(2,057)	(1,950)	419	725	(1,149)
18	Deferred Rate Case Expense	499	528	579	613	613	613	304
19	Other Miscellaneous Deferred Debits	10,432	10,305	10,178	21,048	23,054	23,054	12,366
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	9,961	9,915	9,333	20,343	24,718	25,025	12,600
22	TOTAL ASSETS	2,443,840	2,516,052	2,501,053	1,631,872	1,655,169	1,681,690	1,873,786
		-	-	-	-	0	0	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	294,409	294,409	294,409	294,409	294,374	294,374	1,514,537
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(34,915)	(43,899)	(51,672)	(61,726)	(71,257)	(80,662)	(94,166)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	259,494	250,509	242,737	232,683	223,117	213,712	1,420,372
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	554,939	862,645	1,220,665	1,406,971	1,498,375	1,908,922	847,585
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	554,939	862,645	1,220,665	1,406,971	1,498,375	1,908,922	847,585
12	Accounts Payable	39,199	61,112	75,560	72,416	48,373	50,967	37,136
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	2,802	2,980	3,219	3,478	2,983	6,295	2,696
20	TOTAL CURRENT & ACC. LIABILITIES	42,001	64,092	78,780	75,894	51,355	57,262	39,832
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	280,590	283,005	282,690	282,690	282,690	282,690	282,690
27	Less: Accum. Amortization of CIAC	(226,145)	(226,924)	(227,710)	(228,491)	(229,274)	(230,057)	(230,840)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	910,879	1,233,327	1,597,161	1,769,748	1,826,263	2,232,529	2,359,639

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	1,514,537	1,514,537	1,514,537	1,514,537	1,490,889	1,442,280	944,019
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(100,079)	(103,936)	(107,364)	(106,789)	(107,948)	(115,687)	(83,085)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	1,414,459	1,410,601	1,407,174	1,407,749	1,382,941	1,326,592	860,934
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	925,073	994,685	979,816	62,035	-	-	866,285
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	925,073	994,685	979,816	62,035	-	-	866,285
12	Accounts Payable	46,686	52,522	59,181	8,106	42,540	33,113	48,224
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	99,484	174,887	270,481	41,912
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,555	7,645	4,753	5,153	6,240	3,728	4,502
20	TOTAL CURRENT & ACC. LIABILITIES	53,241	60,167	63,934	112,743	223,667	307,322	94,638
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	282,690	283,005	283,320	283,320	283,320	283,320	282,771
27	Less: Accum. Amortization of CIAC	(231,623)	(232,406)	(233,190)	(233,975)	(234,759)	(235,544)	(230,841)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	2,443,840	2,516,052	2,501,053	1,631,872	1,655,169	1,681,690	1,873,786

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Schedule Year Ended: 1/31/2025
Interim [X] Final [ ]
Historical [X] Projected [ ]

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore						
2	this schedule is not applicable.						

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Schedule Year Ended: 1/31/2025
Interim [X] Final [ ]
Historical [X] Projected [ ]

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	$ 114,578	-	$ 114,578	$ 145,176	$ 259,754	B-4
2	Operation & Maintenance	$ 170,487	(6,135)	$ 164,351	$ 6,533	$ 170,884	B-6
3	Depreciation, net of CIAC Amort.	$ 22,857	-	$ 22,857	$ -	$ 22,857	B-14
4	Amortization	$ -	-	$ -	$ -	$ -	
5	Taxes Other Than Income	$ 2,248	-	$ 2,248	$ -	$ 2,248	B-15
6	Provision for Income Taxes	$ -	-	$ -	$ 1,276	$ 1,276	C-1
7	OPERATING EXPENSES	$ 195,592	$ (6,135)	$ 189,457	$ 7,809	$ 197,266	
8	NET OPERATING INCOME	$ (81,014)	$ 6,135	$ (74,879)	$ 137,366	$ 62,488	
9	RATE BASE	$ 713,808		$ 713,808		$ 713,808	
10	RATE OF RETURN	-11.35%		-10.49%		8.75%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [X] Final [ ] | **Docket No.: 20250052**
Historical [X] Projected [ ] | **Preparer: Brent Thies**

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

Line No.	Description		Water	Wastewater
1	**Operations & Maintenance**			
2				
3	Customer Billing Cost		-	(1,155)
4	New third party provider contract began 1/1/25			
5	Property Insurance		-	5,153
6	New policy as of 2/1/25			
7	Admin Expenses Transferred		-	(6,332)
8	Adjustment to overhead allocation			
9	Contract Operations		-	15,460
10	New third party contract began 10/1/2024			
11	Testing		-	(3,030)
12	Cost included in new contract that began 10/1/2024			
13	Chemicals		-	(16,420)
14	Cost included in new contract that began 10/1/2024			
15	Sludge Removal		-	188
16	Cost included in new contract that began 10/1/2024			
17				
18	**Total Adjustment Operation & Maintenance**		-	(6,135)
19				
20	**Adjustment for Income Tax**			
21	Taxable Income before State Tax	5,158.41		
22	Less State Tax Exemption	(711.66)		
23	State Taxable Income	4,446.75		
24	**State Income tax (5.5%)**	**244.57**		
25				
26	Federal Taxable Income	4,913.84		
27	**Federal Income Tax (21%)**	**1,031.91**		
28				
	Total Adjustment for Income Tax			1,276
	Revenues			
	Adjustment for required return			62,488
	Adjustment for negative operating income			74,879
	Adjustment to revenue for Income Tax			1,276
	Adjustment for RAF fees on increased revenue			6,533
	Total Adjustment to Revenues			145,176

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 68,016
2	461.1 Metered - Residential	$ -	521.2 Flat Rate - Commercial	$ 46,562
3	461.2 Metered - Commercial	$ -	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ -	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 114,578
17	470 Forfeited Discounts	$ -		---
18	471 Misc. Service Revenues	$ -	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ -
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ -	536 Other Wastewater Revenues	$ -
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ -	TOTAL OTHER WASTEWATER REVENUES	$ -
26		======		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 114,578
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

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

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore													
2	this schedule is not applicable.													

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

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

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (39)	$ -	$ (39)
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (188)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (188)
6	715 Purchased Power	$ 1,175	$ 1,755	$ 1,736	$ 232	$ 1,490	$ 975	$ 1,055	$ 950	$ 1,089	$ 1,162	$ 1,296	$ 1,535	$ 14,450
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	718 Chemicals	$ 3,761	$ 3,984	$ -	$ 4,734	$ 2,906	$ 1,631	$ 2,172	$ 2,520	$ 560	$ (4,040)	$ (1,810)	$ -	$ 16,418
9	720 Materials & Supplies	$ 1,316	$ 209	$ -	$ 343	$ 184	$ 1,136	$ 64	$ 1,309	$ (1,211)	$ (816)	$ -	$ -	$ 2,534
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	732 Contractual Services - Acct.	$ -	$ -	$ 9	$ -	$ -	$ -	$ -	$ 39	$ -	$ -	$ -	$ 41	$ 89
12	733 Contractual Services - Legal	$ 13	$ 10	$ -	$ 73	$ -	$ 133	$ 5	$ 23	$ -	$ -	$ 60	$ -	$ 317
13	734 Contractual Services - Mgmt. Fees	$ 2,348	$ 2,551	$ 2,213	$ 1,993	$ 2,354	$ 2,350	$ 2,260	$ 2,756	$ 1,710	$ 1,160	$ 5,492	$ 1,876	$ 29,063
14	735 Contractual Services - Other	$ 10,623	$ 7,331	$ 6,103	$ 8,674	$ 7,530	$ 9,898	$ 5,621	$ 8,012	$ 6,358	$ 5,398	$ 6,929	$ 8,281	$ 90,758
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ 100	$ -	$ -	$ -	$ -	$ -	$ -	$ (14)	$ (11)	$ (18)	$ -	$ -	$ 57
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 299	$ 299	$ 299	$ 286	$ 286	$ 286	$ 286	$ 286	$ 363	$ 286	$ 286	$ 337	$ 3,599
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	770 Bad Debt Expense	$ 151	$ 154	$ 149	$ 141	$ 143	$ 162	$ 152	$ 160	$ 158	$ 161	$ (1,106)	$ 153	$ 578
26	775 Miscellaneous Expenses	$ 1,070	$ 1,000	$ 1,180	$ 1,083	$ 1,002	$ 1,300	$ 1,091	$ 1,135	$ 989	$ 1,273	$ 658	$ 1,070	$ 12,851
27	TOTAL	$ $ 20,856	$ 17,293	$ 11,689	$ 17,371	$ 15,895	$ 17,871	$ 12,706	$ 17,176	$ 10,005	$ 4,566	$ 11,766	$ 13,293	$ 170,487

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY __/__/__	(3) Current TY __/__/__	(4) $ Difference	(5) % Difference	(6) Explanation

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Operation & Maintenance Expense Comparison - Wastewater

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/1994	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ 15,141	$ -	$ (15,141)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	703 Salaries & Wages - Officers, Etc.	$ 2,198	$ -	$ (2,198)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	704 Employee Pensions & Benefits	$ 636	$ -	$ (636)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	710 Purchased Sewage Treatment	$ -	$ (39)	$ (39)	100%	Prior owners did not record any expense.
5	711 Sludge Removal Expense	$ 1,140	$ (188)	$ (1,328)	-117%	Prior owners had to remove more sludge than CSWR-FL did in the test year. A negative value includes a one time vendor credit.
6	715 Purchased Power	$ 4,410	$ 14,451	$ 10,041	228%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
7	716 Fuel for Power Purchased	$ -	$ -	$ -	0%	
8	718 Chemicals	$ 1,505	$ 16,420	$ 14,915	991%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
9	720 Materials & Supplies	$ 851	$ 2,533	$ 1,682	198%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
10	731 Contractual Services - Engr.	$ -	$ -	$ -	0%	
11	732 Contractual Services - Acct.	$ -	$ 88	$ 88	100%	Prior owners did not record any expense.
12	733 Contractual Services - Legal	$ -	$ 318	$ 318	100%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees7	$ -	$ 29,063	$ 29,063	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
14	735 Contractual Services - Other	$ 7,488	$ 90,514	$ 83,026	1109%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	741 Rental of Building/Real Prop.	$ 1,156	$ -	$ (1,156)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	742 Rental of Equipment	$ -	$ 56	$ 56	100%	Prior owners did not record any expense.
17	750 Transportation Expenses	$ 1,061	$ -	$ (1,061)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
18	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	757 Insurance - General Liability	$ 2,663	$ 3,600	$ 937	35%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
24	767 Reg. Comm. Exp. - Other	$ 464	$ -	$ (464)	-100%	CSWR-FL did not record any expense.
25	770 Bad Debt Expense	$ -	$ 578	$ 578	100%	Prior owners did not record any expense.
26	775 Miscellaneous Expenses	$ 5,756	$ 12,851	$ 7,095	123%	Third party customer billing services are includad in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 44,469	$ 170,245	$ 125,776	283%	
28	Total Customers	49	287	238	486%	
29	Consumer Price Index - U**	149.700	317.671	167.97	112%	

Benchmark Index:	Increase in Customer ERUs	5.86
	Increase in CPI	2.12
		8.98

**Prior Test Year data was gathered from Docket # 950966-WS Final Order Schedule 3-C*
***Source: Bureau of Labor Statistics*

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: B-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - IT	$ 403	Remote Monitoring Subscription Cost
3	Backflow Solutions Inc.	OSS - IT	$ 14	Cloud-based online subscription service for managing backflow prevention programs
4				
5	Beckemeier LeMoine Law	OSS - Legal	$ 22	Legal Services
6	Bryant Miller Olive	OSS - Legal	$ 32	Legal Services
7	CT Corporation	OSS - Legal	$ 5	Annual Cost for Statutory Representation
8	David Woodsmall	OSS - Legal	$ 13	Legal Services
9	Radey Law Firm	OSS - Legal	$ 244	Legal Services
10				
11	McGuireWoods LLP	OSS - MGMT Consult	$ 690	System Operations Consultant
12				
13	PNC & Invoice Cloud	OSS - Bank Fees	$ 1,178	Bank Fees
14				
15	UHY Advisors	OSS - Audit and Accounting	$ 47	Tax Preparation
16	Leo Berwick LP	OSS - Audit and Accounting	$ 41	Property Tax Consulting
17				
18			$ 2,690	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15	Total				
16					
17	Estimate Through				
18	[ ] PAA				
19	[x] Commission Hearing				
20					
21	Amortization Period 4 Years				
22	Explanation if different from Section 367.0816, Florida Statutes:				
23					
24					
25					

		(A) Water	(B) Wastewater	(C) Total
26	Amortization of Rate Case Expense:			
27				
28				
29	Prior Unamortized Rate Case Expense	-	-	-
30	Current Rate Case Expense		613	613
31		- - - - - - - - - - -	- - - - - -	- - - - - -
32	Total Projected Rate Case Expense	-	52,878	52,878
33		= = = = = = = = = =	= = = = =	= = = =
	Annual Amortization	-	13,220	13,220
		= = = = = = = = = =	= = = = =	= = = =
	Method of Allocation Between Systems: (Provide Calculation)	0%	100%	100%

System	Total Water Custo	Total Sewer Cus	% Water Customers	% Sewer Customers
Sebring Ridge Utilities	-	287	0%	100%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages					Amounts Allocated			
Line No.	Acct. No.	Description	Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	Total
		All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.									

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore					
2	this schedule is not applicable.					

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ -				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 12,102				
8	360.2 Collection Wastewaters - Force	$ 1,569				
9	361.2 Collection Wastewaters - Gravity	$ -				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ 826				
12	364.2 Flow Measuring Devices	$ 1,858				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ -				
19	371.3 Pumping Equipment	$ 7,420				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 4,819				
25	381.4 Plant Wastewaters	$ 19				
26	382.4 Outfall Wastewater Lines	$ -				
27	389.4 Other Plant & Misc. Equipment	$ 110				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ -				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ -				
35	394.5 Laboratory Equipment	$ 704				
36	395.5 Power Operated Equipment	$ -				
37	396.5 Communication Equipment	$ 2,831				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 32,257	$	$	$	
42						
43	LESS: AMORTIZATION OF CIAC	$ 9,399				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 22,857	$	$	$	
46						
47						
48						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historical [X] Projected [ ] | **Recap Schedules: B-1,B-2**

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year					
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ -	$ -	$ -	$ -	$ -
WASTEWATER						
10	Test Year Per Books	$ 2,232	$ -	$ 16	$ -	$ 2,248
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 2,232	$ -	$ 16	$ -	$ 2,248
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 2,232	$ -	$ 16	$ -	$ 2,248

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(17,823.42)	18,244.68	421.26	-	-
2	Deferred Income Tax Expense	C-5	-	-	-	-	-
3	ITC Realized This Year	C-8	-	-	-	-	-
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	-	-	-	-	-
5	Parent Debt Adjustment	C-9	-	-	-	-	-
6	Total Income Tax Expense		-	-	-	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(81,014.05)	6,135.44	(74,878.61)	-	(74,878.61)
2	Add: Income Tax Expense Per Books (Sch. B-1)					
3	Subtotal	(81,014.05)	6,135.44	(74,878.61)	-	(74,878.61)
4	Less: Interest Charges (Sch. C-3)	3,859.37	-	3,859.37	-	3,859.37
5	Taxable Income Per Books	(84,873.42)	6,135.44	(78,737.98)	-	(78,737.98)
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(84,873.42)	6,135.44	(78,737.98)	-	(78,737.98)
10	Less: State Income Tax Exemption ($5,000)					
11	State Taxable Income	(84,873.42)	6,135.44	(78,737.98)	-	(78,737.98)
12	State Income Tax (5.5% of Line 11)	-	337.45	(4,330.59)	-	(4,330.59)
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	-	337.45	(4,330.59)	-	(4,330.59)
16	Federal Taxable Income (Line 9 - Line 15)	(84,873.42)	5,797.99	(74,407.39)	-	(74,407.39)
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(17,823.42)	1,217.58	(15,625.55)	-	(15,625.55)
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(17,823.42)	1,217.58	(15,625.55)	-	(15,625.55)
	Summary:					
21	Current State Income Taxes (Line 15)	-	337.45	(4,330.59)	-	(4,330.59)
22	Current Federal Income Taxes (Line 20)	(17,823.42)	1,217.58	(15,625.55)	-	(15,625.55)
23	Total Current Income Tax Expense (To C-1)	(17,823.42)	1,555.03	(19,956.14)	-	(19,956.14)

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

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	3,859.37	0	3,859.37	-	3,859.37
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	3,859.37	-	3,859.37	-	3,859.37

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

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

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: C-5**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historical [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: C-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: C-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	41,912	5.87%	8.50%	0.50%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	671,896	94.13%	8.77%	8.26%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	713,808	100.00%		8.75%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books		(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-					-
2	Short-Term Debt	41,912					41,912
3	Preferred Stock	-					-
4	Common Equity	860,934	A			(189,038)	671,896
5	Customer Deposits	-					-
6	Tax Credits - Zero Cost	-					-
7	Tax Credits - Wtd. Cost	-					-
8	Accum. Deferred Income Tax	-					-
9	Other (Explain)	-					-
10	Total	902,846					713,808

* List corresponding adjustments to rate base below:

Description	Amount
A Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	189038

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: D-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	3,859.37	11/22/2026	41,911.71	9.2%
	Total	3,859.37		41,911.71	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Sebring Ridge Utilities, IN
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))

CSWR-Florida has no long-term debt

Total

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))

CSWR-Florida has no variable rate long-term date

Total

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule - Water | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-1
Page 1 of 1
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	$ 16.17	$ 52.80
3	Gallonage charge per 1,000 Gallons 10,000 gallon cap	$ 3.51	$ 11.46
4			
5	General Service		
6	5/8" x 3/4"	$ 16.17	$ 52.80
7	3/4"	$ 24.26	$ 79.20
8	1"	$ 40.43	$ 132.00
9	1-1/2"	$ 80.85	$ 264.00
10	2"	$ 129.36	$ 422.40
11	3"	$ 258.72	$ 792.00
12	4"	$ 404.25	$ 1,320.00
13	6"	$ 808.50	$ 2,640.00
14	Gallonage charge per 1,000 Gallons	$ 4.20	$ 4.20

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	All Meter Sizes	3,380		$ 16.17	$ 54,654.60	$ 52.80	$ 178,449.79
	Gallonage charge per 1,000 Gallons						
3	10,000 gallon cap		2634	$ 3.51	$ 9,245.34	$ 11.46	$ 30,186.46
4							
5	Total Residential	3,380	2,634		$ 63,899.94		$ 208,636.25
6							
7	Average Bill				$ 18.91		$ 61.73
8							
9	General Service						
10	5/8" x 3/4"	12		$ 16.17	$ 194.04	$ 52.80	$ 633.60
11	3/4"			$ 24.26	$ -	$ 79.20	$ -
12	1"			$ 40.43	$ -	$ 132.00	$ -
13	1-1/2"			$ 80.85	$ -	$ 264.00	$ -
14	2"			$ 129.36	$ -	$ 422.40	$ -
15	3"			$ 258.72	$ -	$ 792.00	$ -
16	4"			$ 404.25	$ -	$ 1,320.00	$ -
17	6"			$ 808.50	$ -	$ 2,640.00	$ -
18	Gallonage charge per 1,000 Gallons			$ 4.20	$ -	$ 4.20	$ -
19							
20	Total Gen. Serv.	12	0		$ 194.04		$ 633.60
21							
22	Average Bill				$ 16.17		$ 52.80
23							
24	Unbilled Revenues						
25	Other Revenue				$ -		
26	Misc. Serv. Charges						
27							
28	Total Revenue				$ 64,093.98		$ 209,269.85
29							
30	Booked Revenue				$ 114,577.98		
31							
32	Difference (Explain)				$ 50,484.00		
33							

34 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
35 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
36 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-3
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	280	1				281
2	March	282	1				283
3	April	280	1				281
4	May	280	1				281
5	June	283	1				284
6	July	283	1				284
7	August	281	1				282
8	September	281	1				282
9	October	283	1				284
10	November	284	1				285
11	December	285	1				286
12	January	286	1				287
	Total	3,388	12				3,400

Miscellaneous Service Charges

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Florida Public Service Commission

Schedule: E-4
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	Actual Cost	Actual Cost	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 15.00	$ 15.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 2,730.00	N/A	N/A	N/A	N/A	$ 2,730.00
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees						
7	Total					$ -	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Private Fire Protection Service | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Contracts and Agreements Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	No outstanding contracts/agreements having rates or conditions different from those on	
2	approved tariff.	

Tax or Franchise Fee Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Main Extension Charge		
2	Residential-per ERC (350 GPD)	$ 385.00	Actual Cost
3	All others-per Gallon	$ 1.10	Actual Cost
4			
5	Plant Capacity Charge	$ 315.00	$ 315.00
6	Residential-per ERC (350 GPD)	$ 0.90	$ 0.90
7	All others-per Gallon		
8			
9	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Historical [X] Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
---	---	---	---	---	---	---	---

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Gallons of Wastewater Treated
In Thousands of Gallons

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					Total Purch.
Month/ Year	Sebring Ridge	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment
Feb-24	46,000.00				46,000.00	
Mar-24	48,000.00				48,000.00	
Apr-24	42,000.00				42,000.00	
May-24	37,000.00				37,000.00	
Jun-24	41,000.00				41,000.00	
Jul-24	43,000.00				43,000.00	
Aug-24	39,000.00				39,000.00	
Sep-24	38,100.00				38,100.00	
Oct-24	79,400.00				79,400.00	
Nov-24	106,300.00				106,300.00	
Dec-24	51,500.00				51,500.00	
Jan-25	52,300.00				52,300.00	
Total	623,600.00				623,600.00	

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

DATE	GPD

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-4
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		181,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	OCT	106,300

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore this schedule is not applicable.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

Line No.			
1	Used and Useful Flow	51,967	
2	Property Needed for Post Test Year Period	0	
4	Permitted Capacity	181,000	gpd
5	Used and Useful Percentage	29%	

6 Please note that the used and useful percentage for the wastewater treatment plant
7 reflects that the facility was constructed with excess capacity to accommodate anticipated
8 future development.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-8
Page 1 of 1
Preparer: Todd Thomas

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida does not have water customers at Sebring Ridge Utilities, INC.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 8/31/2023 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	279	285	282	3,108,829	11,024.22	3,108,829	282	N/A
				Average Growth Through 5-Year Period (Col. 8)					---------- N/A ======

Standalone Rate Design - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	3,380.00	1.00	3,380.00	$ 54,654.60	123,795.19	$ 178,449.79	$ 52.80
Gallonage			2,634.00	$ 9,245.34	20,941.12	$ 30,186.46	$ 11.46
General Service							
5/8" x 3/4"	12.00	1.00	12.00	$ 194.04	439.51	$ 633.55	$ 52.80
3/4"	-	1.50	-	$ -	-	$ -	$ 79.20
1"	-	2.50	-	$ -	-	$ -	$ 132.00
1-1/2"	-	5.00	-	$ -	-	$ -	$ 264.00
2"	-	8.00	-	$ -	-	$ -	$ 422.40
3"	-	15.00	-	$ -	-	$ -	$ 792.00
4"	-	25.00	-	$ -	-	$ -	$ 1,320.00
6"	-	50.00	-	$ -	-	$ -	$ 2,640.00
Gallonage							$ 4.20
Total	3,392.00		3,392.00	$ 64,093.98	145,175.82	$ 209,269.80	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC -
Sunshine Utilities of Central Florida, Inc.

Docket No. 20250052-WS

VOLUME I (September 15, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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CLASS A WATER AND/OR WASTEWATER UTILITIES
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		ENGINEERING SCHEDULES
F-1	123	Gallons of Water Pumped, Sold and Unaccounted For
F-2	130	Gallons of Wastewater Treated
F-3	131	Water Treatment Plant Data
F-4	136	Wastewater Treatment Plant Data
F-5	137	Used and Useful Calculations - Water Treatment Plant
F-6	143	Used and Useful Calculations - Wastewater Treatment Plant
F-7	144	Used and Useful Calculations - Distribution and Collection Systems
F-8	145	Margin Reserve Calculations
F-9	146	Equivalent Residential Connections - Water (All Sunshine systems except Ponderosa Pines and Quail Run)
F-9	147	Equivalent Residential Connections - Water (Ponderosa Pines and Quail Run)
F-10	148	Equivalent Residential Connections - Wastewater
		ADDITIONAL
	149	Standalone Rate Design - Water

Schedule of Water Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: A-1**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Interim [ ] Final [X]
Historical [X] Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	5,237,433	-	5,237,433	A-5
2	Utility Land & Land Rights	363,670	-	363,670	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	720,427	720,427	-
5	Less: Accumulated Depreciation	(2,655,531)	-	(2,655,531)	A-9
6	Less: CIAC	(2,047,250)	-	(2,047,250)	A-12
7	Accumulated Amortization of CIAC	1,936,632	-	1,936,632	A-14
8	Acquisition Adjustments	5,457,165	-	5,457,165	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	8,292,119	720,427	9,012,546	

Schedule of Water Rate Base | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]
Systems: Ponderosa Pines and Quail Run

Schedule: A-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	377,113	-	377,113	A-5
2	Utility Land & Land Rights	32,768	-	32,768	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	372,650	372,650	-
5	Less: Accumulated Depreciation	(96,483)	-	(96,483)	A-9
6	Less: CIAC	(26,300)	-	(26,300)	A-12
7	Accumulated Amortization of CIAC	15,968	-	15,968	A-14
8	Acquisition Adjustments	403,712	-	403,712	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	706,777	372,650	1,079,427	

Schedule of Wastewater Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]
Systems: Sunshine Utilities - All Systems

Schedule: A-2
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore				
2	this schedule is not applicable.				

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

Line No.	Description	Water	Wastewater
1	Ashley Heights Mechanical & Piping	62,429	-
2	Ashley Heights Hydropneumatic Tank	151,612	-
3	Country Walk Mechanical & Piping	62,046	-
4	Country Walk Hydropneumatic Tank	113,848	-
5	Oakcrest Villas/SunResort Mechanical & Piping	27,620	-
6	Oakcrest Villas/SunResort Hydropneumatic Tank	55,240	-
7	Winding Waters Mechanical & Piping	66,035	-
8	Winding Waters Hydropneumatic Tank	181,597	-
9			
10			
11	Total for Construction Work in Progress	720,427	-

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

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

Line No.	Description	Water	Wastewater
1	Ponderosa Pines WTP-1 Mechanical & Piping	60,167	-
2	Ponderosa Pines WTP-1 Hydropneumatic Tank	126,158	-
3	Ponderosa Pines WTP-2 Mechanical & Piping	60,167	-
4	Ponderosa Pines WTP-2 Hydropneumatic Tank	126,158	-
5			
6			
7	Total for Construction Work in Progress	372,650	-

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/24/2022 Balance	3,213,175	
2	2022 Additions	-	
3	2022 Retirements	(286,664)	
4	2022 Adjustments		
5	01/31/2023 Balance	2,926,511	
6	2023 Additions	1,231,109	
7	2023 Retirements		
8	2023 Adjustments		
9	1/31/2024 Balance	4,157,620	
10	2024 Additions	2,593,301	
11	2024 Retirements	-	
12	2024 Adjustments		
13	01/31/2025 Balance	6,750,921	
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	6,750,921	

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/24/2022 Balance	156,001.34	
2	2022 Additions	-	
3	2022 Retirements	(9,018.00)	
4	2022 Adjustments		
5	01/31/2023 Balance	146,983.34	
6	2023 Additions	87,315.29	
7	2023 Retirements	-	
8	2023 Adjustments		
9	1/31/2024 Balance	234,298.63	
10	2024 Additions	270,628.69	
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	504,927.32	
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	504,927.32	

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account | **Florida Public Service Commission**
Test Year Average Balance

Schedule: A-5
Company: CSWR-Florida (Sunshine Utilities) | **Page 1 of 3**
Docket No.: 20250052 | **Preparer: Brent Thies**
Test Year Ended: 1/31/2025
Water [X] or Wastewater [] | **Recap Schedules: A-1, A-4**
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	363,670		-
7	304.2 Structures & Improvements	649,511		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	200,951		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	158,828		-
13	310.2 Power Generation Equipment	283,397		-
14	311.2 Pumping Equipment	553,386		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	255,750		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	161,694		-
25	331.4 Transm. & Distribution Mains	1,792,828		-
26	333.4 Services	338,860		-
27	334.4 Meters & Meter Installations	316,129		-
28	335.4 Hydrants	-		-
29	339.4 Other Plant & Misc. Equipment	-		-
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	-		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	254,402		-
40	347.5 Miscellaneous Equipment	32,345		-
41	348.5 Other Tangible Plant	239,353		-
42	TOTAL	$ 5,601,103	$ -	$ -

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83
7	304.2 Structures & Improvements	125,066.36	149,261.79	210,873.50	391,990.56	468,143.53	684,035.71	791,916.47
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	106,966.43	106,966.43	106,966.43	121,758.93	165,295.72	169,537.38	262,124.38
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	121,562.21	124,238.52	125,668.52	134,516.33	143,912.93	152,596.81	157,539.26
13	310.2 Power Generation Equipment	92,881.95	92,881.95	98,806.95	100,939.59	100,939.59	259,528.67	262,932.21
14	311.2 Pumping Equipment	512,483.11	512,483.11	524,233.19	538,043.41	538,043.41	549,555.52	563,501.17
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	232,278.47	232,278.47	232,278.47	256,169.82	256,169.82	260,403.10	260,403.10
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	106,513.18	109,504.68	109,504.68	123,063.84	128,222.12	154,573.22	167,176.22
25	331.4 Transm. & Distribution Mains	1,500,685.73	1,525,249.03	1,540,948.03	1,786,860.17	1,828,421.98	1,841,092.52	1,862,813.72
26	333.4 Services	238,690.61	257,196.17	269,314.37	348,811.23	354,733.32	361,522.07	367,844.93
27	334.4 Meters & Meter Installations	259,085.90	259,085.90	271,169.34	300,332.52	303,882.31	313,877.43	323,972.36
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	243,939.14	249,127.23	252,316.30	255,659.48	255,659.48	255,659.48	255,659.48
40	347.5 Miscellaneous Equipment	14,444.37	19,269.39	24,143.97	33,129.31	33,129.31	33,129.31	33,129.31
41	348.5 Other Tangible Plant	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99
42	TOTAL	$ 4,157,620.28	$ 4,240,565.49	$ 4,369,246.57	$ 4,994,298.01	$ 5,179,576.34	$ 5,638,534.04	$ 5,912,035.43

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83
7	304.2 Structures & Improvements	937,058.73	937,058.73	937,058.73	937,058.73	937,058.73	937,058.73	649,510.79
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	262,124.38	262,124.38	262,124.38	262,124.38	262,124.38	262,124.38	200,950.92
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	184,121.53	184,121.53	184,121.53	184,121.53	184,121.53	184,121.53	158,827.98
13	310.2 Power Generation Equipment	445,874.21	445,874.21	445,874.21	445,874.21	445,874.21	445,874.21	283,396.63
14	311.2 Pumping Equipment	575,946.15	575,946.15	575,946.15	575,946.15	575,946.15	575,946.15	553,386.14
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	265,794.48	265,794.48	265,794.48	265,794.48	265,794.48	265,794.48	255,749.86
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	200,576.48	200,576.48	200,576.48	200,576.48	200,576.48	200,576.48	161,693.60
25	331.4 Transm. & Distribution Mains	1,903,449.27	1,903,449.27	1,903,449.27	1,903,449.27	1,903,449.27	1,903,449.27	1,792,828.22
26	333.4 Services	367,844.93	367,844.93	367,844.93	367,844.93	367,844.93	367,844.93	338,860.18
27	334.4 Meters & Meter Installations	346,377.52	346,377.52	346,377.52	346,377.52	346,377.52	346,377.52	316,128.53
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	255,659.48	256,708.25	256,708.25	256,708.25	256,708.25	256,708.25	254,401.64
40	347.5 Miscellaneous Equipment	38,352.23	38,352.23	38,352.23	38,352.23	38,352.23	38,352.23	32,345.26
41	348.5 Other Tangible Plant	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99
42	TOTAL	$ 6,386,202.21	$ 6,387,250.98	$ 6,387,250.98	$ 6,387,250.98	$ 6,387,250.98	$ 6,387,250.98	$ 5,601,102.56

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	32,768		-
7	304.2 Structures & Improvements	58,486		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	27,924		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	5,624		-
13	310.2 Power Generation Equipment	94,780		-
14	311.2 Pumping Equipment	31,867		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	13,868		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	50,315		-
25	331.4 Transm. & Distribution Mains	26,154		-
26	333.4 Services	20,139		-
27	334.4 Meters & Meter Installations	11,530		-
28	335.4 Hydrants	-		-
29	339.4 Other Plant & Misc. Equipment	-		-
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	1,980		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	32,136		-
40	347.5 Miscellaneous Equipment	2,310		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 409,882	$ -	$ -

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33
7	304.2 Structures & Improvements	15,436.04	15,436.04	15,436.04	43,770.95	46,134.73	77,192.33	78,130.55
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	27,123.70	27,123.70	27,123.70	28,163.70	28,163.70	28,163.70	28,163.70
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	4,670.24	4,670.24	4,670.24	5,910.24	5,910.24	5,910.24	5,910.24
13	310.2 Power Generation Equipment	-	-	-	-	-	154,018.16	154,018.16
14	311.2 Pumping Equipment	29,884.00	29,884.00	29,884.00	29,884.00	29,884.00	29,884.00	33,567.16
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	12,006.38	12,006.38	12,006.38	14,426.39	14,426.39	14,426.39	14,426.39
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	35,706.00	35,706.00	35,706.00	43,052.69	45,582.69	52,850.97	57,926.68
25	331.4 Transm. & Distribution Mains	21,653.08	21,653.08	21,653.08	27,503.89	27,503.89	27,503.89	27,503.89
26	333.4 Services	8,664.00	13,891.88	13,891.88	17,611.88	19,577.79	19,577.79	24,085.36
27	334.4 Meters & Meter Installations	9,961.00	9,961.00	9,961.00	12,001.00	12,001.00	12,001.00	12,001.00
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86
40	347.5 Miscellaneous Equipment	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 234,298.63	$ 239,526.51	$ 239,526.51	$ 291,518.93	$ 298,378.62	$ 490,722.66	$ 504,927.32

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33
7	304.2 Structures & Improvements	78,130.55	78,130.55	78,130.55	78,130.55	78,130.55	78,130.55	58,486.15
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	28,163.70	28,163.70	28,163.70	28,163.70	28,163.70	28,163.70	27,923.70
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	5,910.24	5,910.24	5,910.24	5,910.24	5,910.24	5,910.24	5,624.09
13	310.2 Power Generation Equipment	154,018.16	154,018.16	154,018.16	154,018.16	154,018.16	154,018.16	94,780.41
14	311.2 Pumping Equipment	33,567.16	33,567.16	33,567.16	33,567.16	33,567.16	33,567.16	31,867.24
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	14,426.39	14,426.39	14,426.39	14,426.39	14,426.39	14,426.39	13,867.93
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	57,926.68	57,926.68	57,926.68	57,926.68	57,926.68	57,926.68	50,314.70
25	331.4 Transm. & Distribution Mains	27,503.89	27,503.89	27,503.89	27,503.89	27,503.89	27,503.89	26,153.70
26	333.4 Services	24,085.36	24,085.36	24,085.36	24,085.36	24,085.36	24,085.36	20,139.44
27	334.4 Meters & Meter Installations	12,001.00	12,001.00	12,001.00	12,001.00	12,001.00	12,001.00	11,530.23
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86
40	347.5 Miscellaneous Equipment	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 504,927.32	$ 504,927.32	$ 504,927.32	$ 504,927.32	$ 504,927.32	$ 504,927.32	$ 409,881.78

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/24/2022 Balance	2,752,704	-
2	2022 Additions	38,012	-
3	2022 Retirements	(271,900)	-
4	2022 Adjustments		-
5	01/31/2023 Balance	2,518,816	-
6	2023 Additions	76,272	-
7	2023 Retirements		-
8	2023 Adjustments		-
9	01/31/2024 Balance	2,595,088	-
10	2024 Additions	127,316	-
11	2024 Retirements		-
12	2024 Adjustments		-
13	01/31/2025 Balance	2,722,404	-
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	2,722,404	-

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/24/2022 Balance	87,304	-
2	2022 Additions	3,413	-
3	2022 Retirements	(8,776)	-
4	2022 Adjustments		-
5	01/31/2023 Balance	81,942	-
6	2023 Additions	7,246	-
7	2023 Retirements		-
8	2023 Adjustments		-
9	01/31/2024 Balance	89,188	-
10	2024 Additions	16,752	-
11	2024 Retirements		-
12	2024 Adjustments		-
13	01/31/2025 Balance	105,940	-
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	105,940	-

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	5,206	-	-
3	302.1 Franchises	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-
6	303.2 Land & Land Rights	-	-	-
7	304.2 Structures & Improvements	12,583	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-
10	307.2 Wells & Springs	96,402	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-
12	309.2 Supply Mains	57,474	-	-
13	310.2 Power Generation Equipment	87,921	-	-
14	311.2 Pumping Equipment	510,986	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-
16	WATER TREATMENT PLANT	-	-	-
17	303.3 Land & Land Rights	-	-	-
18	304.3 Structures & Improvements	-	-	-
19	320.3 Water Treatment Equipment	199,762	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-
22	303.4 Land & Land Rights	-	-	-
23	304.4 Structures & Improvements	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	37,013	-	-
25	331.4 Transm. & Distribution Mains	1,081,836	-	-
26	333.4 Services	70,738	-	-
27	334.4 Meters & Meter Installations	226,569	-	-
28	335.4 Hydrants	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-
30	GENERAL PLANT	-	-	-
31	303.5 Land & Land Rights	-	-	-
32	304.5 Structures & Improvements	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-
34	341.5 Transportation Equipment	-	-	-
35	342.5 Stores Equipment	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-
37	344.5 Laboratory Equipment	-	-	-
38	345.5 Power Operated Equipment	-	-	-
39	346.5 Communication Equipment	31,585	-	-
40	347.5 Miscellaneous Equipment	1,338	-	-
41	348.5 Other Tangible Plant	236,119	-	-
42	TOTAL	$ 2,655,531	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	5,206	5,206	5,206	5,206	5,206	5,206	5,206
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	3,968	4,357	4,907	5,929	7,150	8,935	11,000
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	95,020	95,054	95,088	95,163	95,359	95,567	96,031
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	55,328	55,624	55,924	56,244	56,587	56,951	57,327
13	310.2 Power Generation Equipment	82,344	82,731	83,143	83,564	83,984	85,065	86,161
14	311.2 Pumping Equipment	510,090	510,101	510,160	510,277	510,394	510,558	510,781
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	198,513	198,645	198,776	198,998	199,220	199,458	199,696
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	35,018	35,265	35,511	35,788	36,076	36,424	36,800
25	331.4 Transm. & Distribution Mains	1,067,903	1,070,864	1,073,856	1,077,326	1,079,701	1,081,194	1,082,730
26	333.4 Services	66,584	67,119	67,681	68,407	69,146	69,899	70,666
27	334.4 Meters & Meter Installations	220,028	221,107	222,237	223,489	224,755	226,063	227,412
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	18,866	20,942	23,044	25,175	27,305	29,436	31,566
40	347.5 Miscellaneous Equipment	300	407	541	725	909	1,093	1,277
41	348.5 Other Tangible Plant	235,921	235,954	235,987	236,020	236,053	236,086	236,119
42	TOTAL	$ 2,595,088	$ 2,603,376	$ 2,612,061	$ 2,622,311	$ 2,631,846	$ 2,641,936	$ 2,652,774

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	5,206	5,206	5,206	5,206	5,206	5,206	5,206
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	13,444	15,889	18,333	20,777	23,221	25,665	12,583
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	96,496	96,960	97,425	97,889	98,354	98,818	96,402
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	57,765	58,204	58,643	59,082	59,521	59,959	57,474
13	310.2 Power Generation Equipment	88,019	89,877	91,734	93,592	95,450	97,308	87,921
14	311.2 Pumping Equipment	511,056	511,331	511,606	511,881	512,155	512,430	510,986
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	199,955	200,213	200,472	200,730	200,989	201,247	199,762
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	37,252	37,703	38,154	38,606	39,057	39,508	37,013
25	331.4 Transm. & Distribution Mains	1,084,345	1,085,960	1,087,575	1,089,190	1,090,805	1,092,420	1,081,836
26	333.4 Services	71,432	72,198	72,965	73,731	74,497	75,264	70,738
27	334.4 Meters & Meter Installations	228,763	229,304	229,806	230,308	230,810	231,311	226,569
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	33,697	35,836	37,975	40,114	42,254	44,393	31,585
40	347.5 Miscellaneous Equipment	1,491	1,704	1,917	2,130	2,343	2,557	1,338
41	348.5 Other Tangible Plant	236,152	236,185	236,218	236,251	236,284	236,317	236,119
42	TOTAL	$ 2,665,072	$ 2,676,571	$ 2,688,029	$ 2,699,487	$ 2,710,946	$ 2,722,404	$ 2,655,531

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-	-	-
3	302.1 Franchises	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-
6	303.2 Land & Land Rights	-	-	-
7	304.2 Structures & Improvements	2,962	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-
10	307.2 Wells & Springs	16,029	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-
12	309.2 Supply Mains	90	-	-
13	310.2 Power Generation Equipment	1,777	-	-
14	311.2 Pumping Equipment	28,893	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-
16	WATER TREATMENT PLANT	-	-	-
17	303.3 Land & Land Rights	-	-	-
18	304.3 Structures & Improvements	-	-	-
19	320.3 Water Treatment Equipment	3,866	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-
22	303.4 Land & Land Rights	-	-	-
23	304.4 Structures & Improvements	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	16,209	-	-
25	331.4 Transm. & Distribution Mains	11,877	-	-
26	333.4 Services	3,275	-	-
27	334.4 Meters & Meter Installations	6,195	-	-
28	335.4 Hydrants	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-
30	GENERAL PLANT	-	-	-
31	303.5 Land & Land Rights	-	-	-
32	304.5 Structures & Improvements	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-
34	341.5 Transportation Equipment	-	-	-
35	342.5 Stores Equipment	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,202	-	-
37	344.5 Laboratory Equipment	-	-	-
38	345.5 Power Operated Equipment	-	-	-
39	346.5 Communication Equipment	4,017	-	-
40	347.5 Miscellaneous Equipment	90	-	-
41	348.5 Other Tangible Plant	-	-	-
42	TOTAL	$ 96,483	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	2,157	2,197	2,238	2,352	2,472	2,673	2,877
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	15,565	15,641	15,716	15,794	15,872	15,950	16,029
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	11	22	33	47	62	76	90
13	310.2 Power Generation Equipment	-	-	-	-	-	642	1,283
14	311.2 Pumping Equipment	28,113	28,237	28,362	28,486	28,611	28,736	28,875
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	3,554	3,600	3,645	3,700	3,755	3,810	3,864
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	15,568	15,648	15,728	15,825	15,928	16,047	16,177
25	331.4 Transm. & Distribution Mains	11,712	11,732	11,751	11,782	11,813	11,844	11,874
26	333.4 Services	3,034	3,063	3,092	3,128	3,169	3,210	3,260
27	334.4 Meters & Meter Installations	5,910	5,952	5,993	6,043	6,094	6,144	6,194
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,140	1,150	1,160	1,171	1,181	1,191	1,202
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	2,410	2,678	2,946	3,214	3,481	3,749	4,017
40	347.5 Miscellaneous Equipment	13	26	39	51	64	77	90
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 89,188	$ 89,946	$ 90,704	$ 91,595	$ 92,502	$ 94,148	$ 95,832

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	3,081	3,285	3,489	3,692	3,896	4,100	2,962
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	16,107	16,185	16,263	16,341	16,419	16,498	16,029
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	104	118	132	146	160	174	90
13	310.2 Power Generation Equipment	1,925	2,567	3,209	3,850	4,492	5,134	1,777
14	311.2 Pumping Equipment	29,015	29,155	29,295	29,435	29,575	29,715	28,893
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	3,919	3,974	4,028	4,083	4,138	4,192	3,866
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	16,307	16,438	16,568	16,698	16,829	16,959	16,209
25	331.4 Transm. & Distribution Mains	11,905	11,936	11,967	11,998	12,028	12,059	11,877
26	333.4 Services	3,310	3,360	3,411	3,461	3,511	3,561	3,275
27	334.4 Meters & Meter Installations	6,244	6,294	6,344	6,394	6,444	6,494	6,195
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,212	1,222	1,232	1,243	1,253	1,263	1,202
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	4,285	4,553	4,820	5,088	5,356	5,624	4,017
40	347.5 Miscellaneous Equipment	103	116	128	141	154	167	90
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 97,517	$ 99,201	$ 100,886	$ 102,571	$ 104,255	$ 105,940	$ 96,483

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/24/2022 Balance	2,013,689	-
2	2022 Additions	10,095	-
3	2022 Adjustments		-
4	01/31/2023 Balance	2,023,784	-
5	2023 Additions	13,561	-
6	2023 Adjustments		-
7	01/31/2024 Balance	2,037,345	-
8	2024 Additions	16,055	-
9	2024 Adjustments		-
10	01/31/2025 Balance	2,053,400	-
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	2,053,400	-

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/24/2022 Balance	19,340.00	-
2	2022 Additions	750.00	-
3	2022 Adjustments		-
4	01/31/2023 Balance	20,090.00	-
5	2023 Additions	5,345.00	-
6	2023 Adjustments		-
7	01/31/2024 Balance	25,435.00	-
8	2024 Additions	3,000.00	-
9	2024 Adjustments		-
10	01/31/2025 Balance	28,435.00	-
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	28,435.00	-

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		0
2	Line/Main Extension Fees	-		0
3	Meter Installation Fees	-		0
4	Contributed Lines	-		0
5	Other (Describe)	2,047,250		0
6				
7	Total	$ 2,047,250	$ 0	$ 0
	WASTEWATER			
8	Plant Capacity Fees	0	0	0
9	Line/Main Extension Fees	0	0	0
10	Contributed Lines	0	0	0
11	Other (Describe)	0	0	0
12				
13	Total	$ 0	$ 0	$ 0

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	2,037,345	2,038,845	2,041,825	2,043,325	2,045,555	2,045,555	2,049,650
6								
7	Total	$ 2,037,345	$ 2,038,845	$ 2,041,825	$ 2,043,325	$ 2,045,555	$ 2,045,555	$ 2,049,650
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	2,050,400	2,051,150	2,051,900	2,052,650	2,052,650	2,053,400	2,047,250
6								
7	Total	$ 2,050,400	$ 2,051,150	$ 2,051,900	$ 2,052,650	$ 2,052,650	$ 2,053,400	$ 2,047,250
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Contributions in Aid of Construction By Classificatior Florida Public Service Commission
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	26,300		-
6				
7	Total	$ 26,300	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	$ -	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	25,435	25,435	25,435	25,435	25,435	25,435	26,185
6								
7	Total	$ 25,435	$ 25,435	$ 25,435	$ 25,435	$ 25,435	$ 25,435	$ 26,185
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	26,185	26,185	26,935	26,935	28,435	28,435	26,300
6								
7	Total	$ 26,185	$ 26,185	$ 26,935	$ 26,935	$ 28,435	$ 28,435	$ 26,300
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/24/2022 Balance	1,795,811	-
2	2022 Additions	39,225	-
3	2022 Adjustments		-
4	01/31/2023 Balance	1,835,036	-
5	2023 Additions	67,607	-
6	2023 Adjustments		-
7	01/31/2024 Balance	1,902,643	-
8	2024 Additions	68,086	-
9	2024 Adjustments		-
10	01/31/2025 Balance	1,970,728	-
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	1,970,728	-

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	05/24/2022 Balance	14,388	-
2	2022 Additions	384	-
3	2022 Adjustments		-
4	01/31/2023 Balance	14,773	-
5	2023 Additions	766	-
6	2023 Adjustments		-
7	01/31/2024 Balance	15,538	-
8	2024 Additions	872	-
9	2024 Adjustments		-
10	01/31/2025 Balance	16,411	-
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	16,411	-

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	1,936,632		-
6				
7	Total	$ 1,936,632	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	1,902,643	1,908,298	1,913,957	1,919,609	1,925,266	1,930,929	1,936,592
6								
7	Total	$ 1,902,643	$ 1,908,298	$ 1,913,957	$ 1,919,609	$ 1,925,266	$ 1,930,929	$ 1,936,592
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines							-
5	Other (Describe)	1,942,266	1,947,942	1,953,621	1,959,301	1,965,060	1,970,728	1,936,632
6								
7	Total	$ 1,942,266	$ 1,947,942	$ 1,953,621	$ 1,959,301	$ 1,965,060	$ 1,970,728	$ 1,936,632
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	15,968		-
6				
7	Total	$ 15,968	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	15,538	15,609	15,680	15,751	15,821	15,892	15,963
6								
7	Total	$ 15,538	$ 15,609	$ 15,680	$ 15,751	$ 15,821	$ 15,892	$ 15,963
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	16,036	16,109	16,182	16,256	16,331	16,411	15,968
6								
7	Total	$ 16,036	$ 16,109	$ 16,182	$ 16,256	$ 16,331	$ 16,411	$ 15,968
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: A-15
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance Water	Average Test Year Balance Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	17,062	-	17,061.62
4	Accounts Rec'b - Customer	173,741	-	173,741.07
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	58	-	58.50
7	Allowance for Bad Debts	(18,365)	-	(18,365.19)
8	Prepayments	22,448	-	22,447.66
9	Miscellaneous Current & Accrued Assets	60,054	-	60,053.52
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(1,077,319)	-	(1,077,319.18)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(256,459)	-	(256,459)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(63,463)	-	(63,462.58)
20				
21	Working Capital (Balance Sheet Method)	$ (1,142,244)	$ -	$ (1,142,244)
22				
23	Working Capital to Rate Base Summary	-	-	-

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	1,262	-	1,262.19
4	Accounts Rec'b - Customer	20,618	-	20,618.23
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	4	-	4.33
7	Allowance for Bad Debts	(1,495)	-	(1,495.50)
8	Prepayments	1,115	-	1,114.51
9	Miscellaneous Current & Accrued Assets	4,443	-	4,442.66
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(28,951)	-	(28,951.16)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(25,949)	-	(25,949)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(4,486)	-	(4,486.32)
20				
21	Working Capital (Balance Sheet Method)	$ (33,440)	$ -	$ (33,440)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	4,157,620	4,240,565	4,369,247	4,994,298	5,179,576	5,638,534	5,912,035
2	Construction Work in Progress	2,216,686	2,537,444	2,791,674	2,553,429	3,180,155	3,801,122	3,843,448
3	Other Utility Plant Adjustments	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877
4	GROSS UTILITY PLANT	$ 12,235,183	$ 12,638,886	$ 13,021,798	$ 13,408,604	$ 14,220,608	$ 15,300,533	$ 15,616,360
5	Less: Accumulated Depreciation	(2,595,088)	(2,603,376)	(2,612,061)	(2,622,311)	(2,631,846)	(2,641,936)	(2,652,774)
6	NET UTILITY PLANT	$ 9,640,095	$ 10,035,510	$ 10,409,737	$ 10,786,293	$ 11,588,762	$ 12,658,597	$ 12,963,586
7	Cash	61,911	25,626	5,064	17,672	16,524	4,395	10,976
8	Accounts Rec'b - Customer	158,481	165,944	177,048	159,803	153,417	169,454	182,056
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	99	95	95	95
11	Allowance for Bad Debts	(11,737)	(13,387)	(13,427)	(16,727)	(17,247)	(18,890)	(21,382)
12	Prepayments	4,045	3,258	2,471	51,251	44,262	37,280	31,066
13	Miscellaneous Current & Accrued Assets	55,889	56,900	48,780	60,531	58,740	59,089	62,391
14	TOTAL CURRENT ASSETS	$ 268,589	$ 238,341	$ 219,936	$ 272,629	$ 255,791	$ 251,421	$ 265,202
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	7,744	6,565	6,843	7,548	7,229	7,229	8,523
17	Clearing Accounts	(13,447)	(13,923)	(16,027)	(17,611)	(18,652)	(18,360)	(22,081)
18	Deferred Rate Case Expense	-	37	37	37	35	35	6,718
19	Other Miscellaneous Deferred Debits	44,525	44,525	43,141	43,141	42,257	54,249	52,248
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 38,822	$ 37,203	$ 33,993	$ 33,114	$ 30,869	$ 43,153	$ 45,408
22	TOTAL ASSETS	$ 9,947,506	$ 10,311,055	$ 10,663,666	$ 11,092,036	$ 11,875,423	$ 12,953,171	$ 13,274,196
		0	0	0	0	0	0	0

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	6,386,202	6,387,251	6,387,251	6,387,251	6,387,251	6,387,251	5,601,103
2	Construction Work in Progress	3,512,956	4,115,553	4,191,676	2,293,956	2,801,374	2,900,065	3,133,811
3	Other Utility Plant Adjustments	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877
4	GROSS UTILITY PLANT	15,760,035	16,363,681	16,439,804	14,542,083	15,049,502	15,148,193	14,595,790
5	Less: Accumulated Depreciation	(2,665,072)	(2,676,571)	(2,688,029)	(2,699,487)	(2,710,946)	(2,722,404)	(2,655,531)
6	NET UTILITY PLANT	13,094,963	13,687,110	13,751,775	11,842,596	12,338,556	12,425,789	11,940,259
7	Cash	701	17,123	14,664	28,899	2,907	15,340	17,062
8	Accounts Rec'b - Customer	187,381	183,105	176,460	182,267	187,242	175,975	173,741
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	95	95	95	95	-	-	58
11	Allowance for Bad Debts	(20,268)	(20,490)	(19,515)	(21,577)	(20,700)	(23,401)	(18,365)
12	Prepayments	25,353	20,939	34,779	13,548	6,569	16,998	22,448
13	Miscellaneous Current & Accrued Assets	63,634	64,357	61,941	61,790	62,963	63,691	60,054
14	TOTAL CURRENT ASSETS	256,896	265,129	268,423	265,022	238,981	248,603	254,997
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	8,523	8,523	8,523	8,523	8,523	8,523	7,909
17	Clearing Accounts	(21,581)	(20,882)	(27,703)	(26,274)	5,640	9,768	(15,472)
18	Deferred Rate Case Expense	6,718	7,106	7,797	8,253	8,253	8,253	4,098
19	Other Miscellaneous Deferred Debits	52,547	48,247	47,046	67,365	84,401	83,901	54,430
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	46,207	42,993	35,663	57,867	106,818	110,444	50,966
22	TOTAL ASSETS	13,398,066	13,995,232	14,055,861	12,165,485	12,684,354	12,784,836	12,246,222

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	234,299	239,527	239,527	291,519	298,379	490,723	504,927
2	Construction Work in Progress	208,937	252,892	287,261	286,390	467,310	605,606	593,966
3	Other Utility Plant Adjustments	-	-	-	-	-	-	-
4	GROSS UTILITY PLANT	$ 443,235	$ 492,419	$ 526,787	$ 577,909	$ 765,689	$ 1,096,329	$ 1,098,893
5	Less: Accumulated Depreciation	(89,188)	(89,946)	(90,704)	(91,595)	(92,502)	(94,148)	(95,832)
6	NET UTILITY PLANT	$ 354,047	$ 402,473	$ 436,083	$ 486,314	$ 673,187	$ 1,002,181	$ 1,003,061
7	Cash	4,580	1,896	375	1,307	1,222	325	812
8	Accounts Rec'b - Customer	21,280	21,558	22,603	17,849	18,076	18,583	21,467
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	7	7	7	7
11	Allowance for Bad Debts	(1,117)	(1,085)	(1,158)	(1,324)	(1,407)	(1,359)	(1,673)
12	Prepayments	288	232	176	2,034	1,738	1,443	1,203
13	Miscellaneous Current & Accrued Assets	4,135	4,209	3,609	4,478	4,346	4,371	4,616
14	TOTAL CURRENT ASSETS	$ 29,165	$ 26,810	$ 25,604	$ 24,352	$ 23,982	$ 23,370	$ 26,431
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	573	486	506	558	535	535	630
17	Clearing Accounts	(995)	(1,030)	(1,186)	(1,303)	(1,380)	(1,358)	(1,633)
18	Deferred Rate Case Expense	-	3	3	3	3	3	497
19	Other Miscellaneous Deferred Debits	4,694	4,694	4,694	4,694	4,629	10,589	9,595
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 4,273	$ 4,153	$ 4,018	$ 3,953	$ 3,787	$ 9,768	$ 9,089
22	TOTAL ASSETS	$ 387,485	$ 433,436	$ 465,705	$ 514,618	$ 700,956	$ 1,035,319	$ 1,038,582
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	504,927	504,927	504,927	504,927	504,927	504,927	409,882
2	Construction Work in Progress	639,528	647,902	652,697	375,366	491,446	491,352	461,589
3	Other Utility Plant Adjustments	-	-	-	-	-	-	-
4	GROSS UTILITY PLANT	1,144,455	1,152,829	1,157,624	880,293	996,374	996,280	871,470
5	Less: Accumulated Depreciation	(97,517)	(99,201)	(100,886)	(102,571)	(104,255)	(105,940)	(96,483)
6	NET UTILITY PLANT	1,046,938	1,053,628	1,056,738	777,723	892,119	890,340	774,987
7	Cash	52	1,267	1,085	2,138	215	1,135	1,262
8	Accounts Rec'b - Customer	21,237	20,877	20,869	21,730	21,419	20,489	20,618
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	7	7	7	7	-	-	4
11	Allowance for Bad Debts	(1,592)	(1,933)	(1,486)	(1,731)	(1,617)	(1,959)	(1,495)
12	Prepayments	962	730	3,205	1,103	750	625	1,115
13	Miscellaneous Current & Accrued Assets	4,707	4,761	4,582	4,571	4,658	4,712	4,443
14	TOTAL CURRENT ASSETS	25,374	25,709	28,263	27,818	25,424	25,001	25,946
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	630	630	630	630	630	630	585
17	Clearing Accounts	(1,596)	(1,545)	(2,049)	(1,944)	417	723	(1,145)
18	Deferred Rate Case Expense	497	526	577	611	611	611	303
19	Other Miscellaneous Deferred Debits	8,602	7,609	6,616	6,779	5,478	5,478	6,473
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	8,133	7,220	5,773	6,076	7,136	7,441	6,217
22	TOTAL ASSETS	1,080,445	1,086,558	1,090,774	811,616	924,679	922,782	807,150
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	6,598,846	6,598,846	6,598,846	6,598,846	6,598,380	6,598,380	11,020,972
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(1,280,351)	(1,328,053)	(1,415,732)	(1,443,371)	(1,503,276)	(1,541,894)	(1,580,239)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	5,318,495	5,270,793	5,183,114	5,155,475	5,095,104	5,056,486	9,440,733
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	3,176,099	3,293,933	4,210,653	4,709,680	5,887,413	6,328,180	2,440,433
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	3,176,099	3,293,933	4,210,653	4,709,680	5,887,413	6,328,180	2,440,433
12	Accounts Payable	1,280,467	1,575,646	1,098,668	1,056,308	732,437	1,369,088	1,243,652
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	37,741	40,135	43,362	46,857	40,179	84,790	36,320
20	TOTAL CURRENT & ACC. LIABILITIES	1,318,208	1,615,781	1,142,031	1,103,165	772,616	1,453,878	1,279,972
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	2,037,345	2,038,845	2,041,825	2,043,325	2,045,555	2,045,555	2,049,650
27	Less: Accum. Amortization of CIAC	(1,902,643)	(1,908,298)	(1,913,957)	(1,919,609)	(1,925,266)	(1,930,929)	(1,936,592)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	9,947,505	10,311,055	10,663,666	11,092,036	11,875,422	12,953,171	13,274,196

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	11,020,972	11,020,972	11,020,972	11,020,972	11,020,972	11,020,972	8,979,919
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(1,655,614)	(1,728,009)	(1,819,244)	(1,862,240)	(1,916,510)	(1,916,445)	(1,614,690)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	9,365,358	9,292,963	9,201,728	9,158,732	9,104,462	9,104,527	7,365,228
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	2,633,073	3,266,658	3,371,922	1,512,732	1,555,510	1,464,457	3,373,134
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	2,633,073	3,266,658	3,371,922	1,512,732	1,555,510	1,464,457	3,373,134
12	Accounts Payable	1,203,200	1,229,416	1,319,910	763,261	596,854	536,242	1,077,319
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	568,002	1,219,237	1,546,727	256,459
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	88,300	102,987	64,022	69,408	120,701	50,211	63,463
20	TOTAL CURRENT & ACC. LIABILITIES	1,291,500	1,332,404	1,383,931	1,400,672	1,936,793	2,133,180	1,397,241
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	2,050,400	2,051,150	2,051,900	2,052,650	2,052,650	2,053,400	2,047,250
27	Less: Accum. Amortization of CIAC	(1,942,266)	(1,947,942)	(1,953,621)	(1,959,301)	(1,965,060)	(1,970,728)	(1,936,632)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	13,398,065	13,995,232	14,055,860	12,165,485	12,684,354	12,784,835	12,246,222

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	16,716	16,716	16,716	16,716	16,682	16,682	733,685
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(168,946)	(176,353)	(184,052)	(190,379)	(196,552)	(203,418)	(206,483)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	(152,230)	(159,637)	(167,335)	(173,662)	(179,871)	(186,736)	527,202
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	488,152	519,567	544,969	603,155	820,226	1,153,493	463,368
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	488,152	519,567	544,969	603,155	820,226	1,153,493	463,368
12	Accounts Payable	38,874	60,711	75,108	71,975	48,015	52,747	35,103
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	2,792	2,969	3,208	3,466	2,972	6,273	2,687
20	TOTAL CURRENT & ACC. LIABILITIES	41,666	63,680	78,316	75,441	50,988	59,020	37,790
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	25,435	25,435	25,435	25,435	25,435	25,435	26,185
27	Less: Accum. Amortization of CIAC	(15,538)	(15,609)	(15,680)	(15,751)	(15,821)	(15,892)	(15,963)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	387,485	433,436	465,705	514,618	700,956	1,035,319	1,038,582

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	733,685	733,685	733,685	733,685	733,685	733,685	402,771
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(210,850)	(217,685)	(226,679)	(234,207)	(243,989)	(248,230)	(208,294)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	522,835	515,999	507,006	499,477	489,696	485,455	194,477
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	514,460	538,129	546,909	283,500	284,077	298,399	542,954
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	514,460	538,129	546,909	283,500	284,077	298,399	542,954
12	Accounts Payable	26,468	14,734	21,370	(11,375)	(23,985)	(33,380)	28,951
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	24,201	156,569	156,569	25,949
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,532	7,619	4,736	5,135	6,218	3,715	4,486
20	TOTAL CURRENT & ACC. LIABILITIES	33,001	22,353	26,106	17,961	138,802	126,904	59,387
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	26,185	26,185	26,935	26,935	28,435	28,435	26,300
27	Less: Accum. Amortization of CIAC	(16,036)	(16,109)	(16,182)	(16,256)	(16,331)	(16,411)	(15,968)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	1,080,445	1,086,558	1,090,774	811,616	924,679	922,782	807,150

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	$ 1,034,571	-	1,034,571	1,615,840	2,650,411	B-4
2	Operation & Maintenance	$ 1,578,529	(99,839.55)	1,478,689	72,712.81	1,551,402	B-5
3	Depreciation, net of CIAC Amort.	$ 59,230	-	59,230	-	59,230	B-13
4	Amortization	$ -	-	-	-	-	
5	Taxes Other Than Income	$ 59,241	-	59,241	-	59,241	B-15
6	Provision for Income Taxes	$ -	-	-	191,196.58	191,197	C-1
7	OPERATING EXPENSES	$ 1,697,000	$ (99,840)	$ 1,597,160	$ 263,909	$ 1,861,069	
8	NET OPERATING INCOME	$ (662,429)	$ 99,840	(562,589)	1,351,931	789,342	
9	RATE BASE	$ 8,292,119		9,012,546		9,012,546	
10	RATE OF RETURN	-7.99%		-6.24%		8.76%	

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	$ 83,495	$ -	$ 83,495	$ 202,538	286,033	B-4
2	Operation & Maintenance	$ 146,481	$ (3,966)	$ 142,515	$ 9,114	151,629	B-5
3	Depreciation, net of CIAC Amort.	$ 15,880	$ -	$ 15,880	$ -	15,880	B-13
4	Amortization	$ -	$ -	$ -	$ -	-	
5	Taxes Other Than Income	$ 543	$ -	$ 543	$ -	543	B-15
6	Provision for Income Taxes	$ -	$ -	$ -	$ 23,385	23,385	C-1
7	OPERATING EXPENSES	$ 162,904	$ (3,966)	$ 158,938	$ 32,500	$ 191,437	
8	NET OPERATING INCOME	$ (79,409)		$ (75,443)	$ 170,038	$ 94,596	
9	RATE BASE	$ 706,777		$ 1,079,427		1,079,427	
10	RATE OF RETURN	-11.24%		-6.99%	8.66%	8.76%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore						
2	this schedule is not applicable.						

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] or Projected [ ] | **Preparer: Brent Thies**
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

Line No.	Description	Water	Wastewater
1	**Operations & Maintenance**		
2			
3	Customer Billing Cost	54,638	-
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore this schedule is not applicable.		
2			
3	New policy as of 2/1/25		
4	Admin Expenses Transferred	(85,297)	-
5	Adjustment to overhead allocation		
6	Contract Operations	54,638	-
7	New third party contract began 10/1/2024		
8	Testing	(79,940)	-
9	Cost included in new contract that began 10/1/2024		
10	Chemicals	(43,879)	-
11	Cost included in new contract that began 10/1/2024		
12	Sludge Removal	-	-
13	Cost included in new contract that began 10/1/2024		
14			
15	**Total Adjustment Operation & Maintenance**	(99,840)	-
16			
17	**Adjustment for Income Tax**		

18		Water	Wastewater
19	Taxable Income before State Tax	756,019.37	-
20	Less State Tax Exemption	(9,586.39)	-
21	State Taxable Income	746,432.98	-
22	**State Income tax (5.5%)**	**41,053.81**	**-**
23			
24	Federal Taxable Income	714,965.56	-
25	**Federal Income Tax (21%)**	**150,142.77**	**-**

26			
	Total Adjustment for Income Tax	191,197	-
	Revenues		
	Adjustment for required return	789,342	-
	Adjustment for negative operating income	562,589	-
	Adjustment to revenue for Income Tax	191,197	-
	Adjustment for RAF fees on revenue change	72,713	-
	Total Adjustment to Revenues	1,615,840	-

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] or Projected [ ] | **Preparer: Brent Thies**
Systems: Ponderosa Pines and Quail Run

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

Line No.	Description	Water	Wastewater
1	**Operations & Maintenance**		
2			
3	Customer Billing Cost	(1,151)	
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore		
2	this schedule is not applicable.		
3	New policy as of 2/1/25		
4	Admin Expenses Transferred	(6,310)	
5	Adjustment to overhead allocation		
6	Contract Operations	10,026	
7	New third party contract began 10/1/2024		
8	Testing	(2,994)	
9	Cost included in new contract that began 10/1/2024		
10	Chemicals	(3,537)	
11	Cost included in new contract that began 10/1/2024		
12	Sludge Removal		
13	Cost included in new contract that began 10/1/2024		
14			
15	**Total Adjustment Operation & Maintenance**	(3,966)	-
16			
17	**Adjustment for Income Tax**		
18	Water / Wastewater		
19	Taxable Income before State Tax 92,390.03 -		
20	Less State Tax Exemption (709.18) -		
21	State Taxable Income 91,680.85 -		
22	**State Income tax (5.5%) 5,042.45 -**		
23			
24	Federal Taxable Income 87,347.58 -		
25	**Federal Income Tax (21%) 18,342.99 -**		
26			
	Total Adjustment for Income Tax	23,385	-
	Revenues		
	Adjustment for required return	94,596	-
	Adjustment for negative operating income	75,443	-
	Adjustment to revenue for Income Tax	23,385	-
	Adjustment for RAF fees on revenue change	9,114	-
	Total Adjustment to Revenues	202,538	-

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ -
2	461.1 Metered - Residential	$ 983,709	521.2 Flat Rate - Commercial	$ -
3	461.2 Metered - Commercial	$ 1,097	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13			524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$984,806	525 Interdepartmental Sales	$ -
15				
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ -
17	470 Forfeited Discounts	$ 47,724		
18	471 Misc. Service Revenues	$ 2,041	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ -
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22			535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ 49,765	536 Other Wastewater Revenues	$ -
24				
25	TOTAL WATER OPERATING REVENUES	$ 1,034,571	TOTAL OTHER WASTEWATER REVENUES	$ -
26				
27			TOTAL WASTEWATER OPERATING REVENUES	$ -

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ -
2	461.1 Metered - Residential	$ 78,312	521.2 Flat Rate - Commercial	$ -
3	461.2 Metered - Commercial	$ -	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13			524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$78,312	525 Interdepartmental Sales	$ -
15				
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ -
17	470 Forfeited Discounts	$ 4,664		
18	471 Misc. Service Revenues	$ 519	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ -
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22			535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ 5,183	536 Other Wastewater Revenues	$ -
24				
25	TOTAL WATER OPERATING REVENUES	$ 83,495	TOTAL OTHER WASTEWATER REVENUES	$ -
26				
27			TOTAL WASTEWATER OPERATING REVENUES	$ -

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ 5,788	$ 5,050	$ 6,007	$ 5,661	$ 7,775	$ 5,752	$ 6,487	$ 6,080	$ 6,141	$ 5,194	$ 5,990	$ 5,497	$ 71,422
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ 1,706	$ 6,114	$ 1,731	$ 4,929	$ 1,421	$ 6,346	$ 3,878	$ 4,177	$ 4,139	$ 3,074	$ 4,092	$ 2,271	$ 43,879
8	620 Materials & Supplies	$ 413	$ 2,347	$ 307	$ 4,539	$ 2,673	$ (342)	$ 14,616	$ 2,043	$ (1,627)	$ (1,678)	$ 632	$ -	$ 23,923
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ 184	$ 184	$ 184	$ 184	$ 184	$ 184	$ 184	$ 184	$ -	$ 1,476
10	632 Contractual Services - Acct.	$ -	$ -	$ 122	$ -	$ -	$ -	$ -	$ 522	$ -	$ -	$ -	$ 548	$ 1,192
11	633 Contractual Services - Legal	$ 179	$ 137	$ -	$ 1,566	$ 578	$ 2,370	$ 645	$ 891	$ 578	$ 578	$ 1,384	$ -	$ 8,906
12	634 Contractual Services - Mgmt. Fees	$ 31,626	$ 34,367	$ 29,809	$ 26,845	$ 31,716	$ 31,659	$ 30,443	$ 37,119	$ 23,032	$ 15,626	$ 73,976	$ 25,277	$ 391,493
13	635 Contractual Services - Other	$ 64,325	$ 75,291	$ 67,461	$ 79,279	$ 61,987	$ 58,722	$ 89,793	$ 73,408	$ 66,312	$ 66,824	$ 20,894	$ 54,825	$ 779,121
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 302	$ (40)	$ (240)	$ -	$ -	$ 21
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 4,025	$ 4,025	$ 4,025	$ 3,855	$ 3,855	$ 3,855	$ 3,855	$ 3,855	$ 4,894	$ 3,855	$ 3,855	$ 4,536	$ 48,493
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 769	$ 769	$ 769	$ 769	$ 769	$ -	$ -	$ 45	$ 33,360	$ 1,135	$ 1,135	$ 1,070	$ 40,590
24	670 Bad Debt Expense	$ 1,295	$ 1,641	$ 1,612	$ 1,370	$ 1,534	$ 1,712	$ 1,526	$ 1,498	$ 1,256	$ 1,438	$ (14,895)	$ 1,419	$ 1,405
25	675 Miscellaneous Expenses	$ 14,968	$ 13,483	$ 16,169	$ 14,031	$ 12,872	$ 16,423	$ 13,819	$ 14,484	$ 12,281	$ 16,090	$ 8,422	$ 13,567	$ 166,608
26	TOTAL	$ 125,095	$ 143,224	$ 128,012	$ 143,027	$ 125,366	$ 126,682	$ 165,245	$ 144,608	$ 150,510	$ 112,082	$ 105,668	$ 109,010	$ 1,578,529

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

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

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ 348	$ 451	$ 447	$ 482	$ 458	$ 204	$ 458	$ 376	$ 224	$ 316	$ 492	$ 431	$ 4,687
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ -	$ 154	$ 280	$ 995	$ 224	$ (40)	$ 199	$ 576	$ 1,028	$ (227)	$ -	$ 348	$ 3,537
8	620 Materials & Supplies	$ 209	$ -	$ 106	$ -	$ 35	$ (18)	$ -	$ 76	$ (72)	$ (221)	$ -	$ -	$ 116
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ -	$ 94
10	632 Contractual Services - Acct.	$ -	$ -	$ 9	$ -	$ -	$ -	$ -	$ 39	$ -	$ -	$ -	$ 41	$ 88
11	633 Contractual Services - Legal	$ 13	$ 10	$ -	$ 73	$ -	$ 133	$ 5	$ 23	$ -	$ -	$ 60	$ -	$ 317
12	634 Contractual Services - Mgmt. Fees	$ 2,340	$ 2,542	$ 2,205	$ 1,986	$ 2,346	$ 2,342	$ 2,252	$ 2,746	$ 1,704	$ 1,156	$ 5,473	$ 1,870	$ 28,962
13	635 Contractual Services - Other	$ 8,671	$ 7,799	$ 8,969	$ 7,390	$ 7,378	$ 6,369	$ 5,941	$ 7,406	$ 8,049	$ 9,187	$ 6,838	$ 7,713	$ 91,707
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 298	$ 298	$ 298	$ 285	$ 285	$ 285	$ 285	$ 285	$ 362	$ 285	$ 285	$ 336	$ 3,587
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 55	$ 55	$ 55	$ 55	$ 55	$ -	$ -	$ -	$ 5	$ 130	$ 130	$ 125	$ 662
24	670 Bad Debt Expense	$ 96	$ 121	$ 119	$ 101	$ 113	$ 127	$ 113	$ 111	$ 93	$ 106	$ (1,102)	$ 105	$ 104
25	675 Miscellaneous Expenses	$ 1,191	$ 1,035	$ 1,216	$ 1,053	$ 955	$ 1,252	$ 1,055	$ 1,088	$ 943	$ 1,216	$ 613	$ 1,004	$ 12,620
26	TOTAL	$ 13,221	$ 12,465	$ 13,703	$ 12,432	$ 11,861	$ 10,664	$ 10,320	$ 12,737	$ 12,347	$ 11,959	$ 12,800	$ 11,971	$ 146,481

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

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

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore													
2	this schedule is not applicable.													

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2010	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 221,182	$ -	$ (221,182)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ 124,138	$ -	$ (124,138)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	604 Employee Pensions & Benefits	$ 70,693	$ -	$ (70,693)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 66,615	$ 71,488	$ 4,873	7%	
6	616 Fuel for Power Purchased	$ 77	$ -	$ (77)	-100%	CSWR-FL did not record any expense.
7	618 Chemicals	$ 19,971	$ 43,879	$ 23,908	120%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ 19,899	$ 23,923	$ 4,024	20%	
9	631 Contractual Services - Engr.	$ -	$ 1,476	$ 1,476	100%	Prior owners did not record any expense.
10	632 Contractual Services - Acct.	$ 6,100	$ 1,192	$ (4,908)	-80%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ 165	$ 8,906	$ 8,741	5298%	Legal expenses can fluctuate to accommodate regulatory compliance activities such as legal reviews, filings, and reporting, as well as to support the planning, permitting, and contractual obligations.
12	634 Contractual Services - Mgmt. Fees	$ -	$ 391,493	$ 391,493	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs are recorded in salary, and other professional services expenses in the prior test year.
13	635 Contractual Services - Other	$ 102,226	$ 840,423	$ 738,197	722%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs are recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 45,872	$ 21	$ (45,851)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ 6,106	$ -	$ (6,106)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	650 Transportation Expenses	$ 29,791	$ -	$ (29,791)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
17	656 Insurance - Vehicle	$ 6,843	$ -	$ (6,843)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
18	657 Insurance - General Liability	$ -	$ 48,493	$ 48,493	100%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
19	658 Insurance - Workman's Comp.	$ 7,928	$ -	$ (7,928)	-100%	Workman's Comp. Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
20	659 Insurance - Other	$ 89	$ -	$ (89)	-100%	Any other Insurance costs incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
23	667 Reg. Comm. Exp. - Other	$ -	$ 53,588	$ 53,588	100%	Prior owners did not record any expense.
24	670 Bad Debt Expense	$ 4,235	$ 1,405	$ (2,830)	-67%	CSWR-FL recorded Year End customer write offs.
25	675 Miscellaneous Expenses	$ 56,398	$ 166,609	$ 110,211	195%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
26	TOTAL	$ 788,328	$ 1,652,897	$ 864,569	110%	
27	Total Customers	3324	3866	542	16%	
28	Consumer Price Index - U**	219.179	317.671	98.49	45%	

Benchmark Index:	Increase in Customer ERUs	1.16
	Increase in CPI	1.45
		1.61

**Prior Test Year data was gathered from Docket # 100048-WU Rate Application*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2010	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 16,492	$ -	$ (16,492)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ 12,482	$ -	$ (12,482)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	604 Employee Pensions & Benefits	$ 7,087	$ -	$ (7,087)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 5,009	$ 4,687	$ (322)	-6%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
6	616 Fuel for Power Purchased	$ -	$ -	$ -	0%	
7	618 Chemicals	$ 598	$ 3,537	$ 2,939	491%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ 1,353	$ 116	$ (1,237)	-91%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
9	631 Contractual Services - Engr.	$ -	$ 94	$ 94	100%	Prior owners did not record any expense.
10	632 Contractual Services - Acct.	$ 699	$ 88	$ (611)	-87%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ -	$ 317	$ 317	100%	Prior owners did not record any expense.
12	634 Contractual Services - Mgmt. Fees	$ -	$ 28,962	$ 28,962	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs are recorded in salary, and other professional services expenses in the prior test year.
13	635 Contractual Services - Other	$ 5,183	$ 91,707	$ 86,524	1669%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs are recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 783	$ -	$ (783)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ 527	$ -	$ (527)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	650 Transportation Expenses	$ 2,892	$ -	$ (2,892)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
17	656 Insurance - Vehicle	$ 687	$ -	$ (687)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
18	657 Insurance - General Liability	$ -	$ 3,587	$ 3,587	100%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
19	658 Insurance - Workman's Comp.	$ 745	$ -	$ (745)	-100%	Workman's Comp. Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
20	659 Insurance - Other	$ 9	$ -	$ (9)	-100%	Any other Insurance costs incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
23	667 Reg. Comm. Exp. - Other	$ -	$ 537	$ 537	100%	Prior owners did not record any expense.
24	670 Bad Debt Expense	$ 542	$ 104	$ (438)	-81%	CSWR-FL recorded Year End customer write offs.
25	675 Miscellaneous Expenses	$ 4,286	$ 12,620	$ 8,334	194%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
26	TOTAL	$ 59,374	$ 146,356	$ 86,982	146%	
27	Total Customers	309	286	(23)	-7%	
28	Consumer Price Index - U**	219.179	317.671	98.49	45%	

Benchmark Index:	Increase in Customer ERUs	0.93
	Increase in CPI	1.45
		1.37

**Prior Test Year data was gathered from Docket # 100048-WU Rate Application*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY __/__/__	(3) Current TY __/__/__	(4) $ Difference	(5) % Difference	(6) Explanation
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore					
2	this schedule is not applicable.					

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: B-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	$ 1,509	Surveying Services
3	21 Design Group Inc.	OSS - Engineering Consult	$ 94	Ponderosa Pines Surveying Services
4				
5	21 Design Group Inc.	OSS - IT	$ 17,325	Remote Monitoring Subscription Cost
6	Backflow Solutions Inc.	OSS - IT	$ 205	Cloud-based online subscription service for managing backflow prevention programs
7				
8	Beckemeier LeMoine Law	OSS - Legal	$ 879	Legal Services
9	Radey Law Firm	OSS - Legal	$ 7,565	Legal Services
10	Bryant Miller Olive	OSS - Legal	$ 468	Annual Cost for Statutory Representation
11	CT Corporation	OSS - Legal	$ 71	Legal Services
12	David Woodsmall	OSS - Legal	$ 191	Legal Services
13				
14	McGuireWoods LLP	OSS - MGMT Consult	$ 9,988	System Operations Consultant
15				
16	PNC & Invoice Cloud	OSS - Bank Fees	$ 17,036	Bank Fees
17				
18	UHY Advisors	OSS - Audit and Accounting	$ 686	Tax Preparation
19	Leo Berwick LP	OSS - Audit and Accounting	$ 589	Property Tax Consulting
20				
21			$ 56,607	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	13,653	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	11,377	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,395	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,120	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	4,778	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16	Total				
17					
18	Estimate Through				
19	[ ] PAA				
20	[x] Commission Hearing				
21					
22	Amortization Period 4 Years				
23	Explanation if different from Section 367.0816, Florida Statutes:				
24					
25					
26					

			(A) Water		(B) Wastewater		(C) Total
27	Amortization of Rate Case Expense:						
28							
29							
30		Prior Unamortized Rate Case Expense	-		-		-
31		Current Rate Case Expense	8,864		-		8,864
32							
33		Total Projected Rate Case Expense	49,747		-		49,747
34							
35		Annual Amortization	12,437	-	-		12,437
36							
		Method of Allocation Between Systems: (Provide Calculation)	100%				100%

System	Total Water Custo	Total Sewer Cus	% Water Custome	% Sewer Customers
Sunshine Utilities	3,866	-	100%	0%

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	13,653	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	11,377	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,395	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,120	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	4,778	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16	Total				
17					
18	Estimate Through				
19	[ ] PAA				
20	[x] Commission Hearing				
21					
22	Amortization Period 4 Years				
23	Explanation if different from Section 367.0816, Florida Statutes:				
24					
25					
26					

			(A) Water		(B) Wastewater		(C) Total
27	Amortization of Rate Case Expense:						
28							
29							
30		Prior Unamortized Rate Case Expense	-		-		-
31		Current Rate Case Expense	8,864		-		8,864
32							
33		Total Projected Rate Case Expense	49,747		-		49,747
34							
35		Annual Amortization	12,437	-	-		12,437
36							
37		Method of Allocation Between Systems:	100%				100%
38		(Provide Calculation)					

System	Total Water Custon	Total Sewer Cus	% Water Customer	% Sewer Customers
Sunshine Utilities - QR PP	286	-	100%	0%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1) Allocation Percentages Water	(2) Wastewater	(3) Other	(4) Total	(5) Description of Allocation Method	(6) Amounts Allocated Water	(7) Wastewater	(8) Other	(9) Total
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore										
2	this schedule is not applicable.										

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ -				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ 21,698				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ 3,798				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 4,631				
13	310.2 Power Generation Equipment	$ 14,964				
14	311.2 Pumping Equipment	$ 2,340				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ 2,734				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ 4,490				
25	331.4 Transm. & Distribution Mains	$ 24,517				
26	333.4 Services	$ 8,680				
27	334.4 Meters & Meter Installations	$ 11,284				
28	335.4 Hydrants	$ -				
29	339.4 Other Plant & Misc. Equipment	$ -				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ -				
35	342.5 Stores Equipment	$ -				
36	343.5 Tools, Shop & Garage Equipment	$ -				
37	344.5 Laboratory Equipment	$ -				
38	345.5 Power Operated Equipment	$ -				
39	346.5 Communication Equipment	$ 25,527				
40	347.5 Miscellaneous Equipment	$ 2,257				
41	348.5 Other Tangible Plant	$ 396				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 127,316	$	$		$
44						
45	LESS: AMORTIZATION OF CIAC	$ 68,086				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 59,230	$	$		$
48						

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ -				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ 1,943				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ 932				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 163				
13	310.2 Power Generation Equipment	$ 5,134				
14	311.2 Pumping Equipment	$ 1,602				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ 638				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ 1,391				
25	331.4 Transm. & Distribution Mains	$ 347				
26	333.4 Services	$ 527				
27	334.4 Meters & Meter Installations	$ 583				
28	335.4 Hydrants	$ -				
29	339.4 Other Plant & Misc. Equipment	$ -				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ -				
35	342.5 Stores Equipment	$ -				
36	343.5 Tools, Shop & Garage Equipment	$ 124				
37	344.5 Laboratory Equipment	$ -				
38	345.5 Power Operated Equipment	$ -				
39	346.5 Communication Equipment	$ 3,214				
40	347.5 Miscellaneous Equipment	$ 154				
41	348.5 Other Tangible Plant	$ -				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 16,752	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	$ 872				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 15,880	$	$	$	
48						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore					
2	this schedule is not applicable.					

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: B-15
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 39,526	$ -	$ 19,715	$ -	$ 59,241
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 39,526	$ -	$ 19,715	$ -	$ 59,241
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 39,526	$ -	$ 19,715	$ -	$ 59,241
WASTEWATER						
10	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ -	$ -	$ -	$ -	$ -
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ -	$ -	$ -	$ -	$ -

Taxes Other Than Income

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Schedule: B-15
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ (854)	$ -	$ 1,397	$ -	$ 543
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ (854)	$ -	$ 1,397	$ -	$ 543
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ (854)	$ -	$ 1,397	$ -	$ 543
WASTEWATER						
10	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year					
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ -	$ -	$ -	$ -	$ -

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(173,877.90)	A	179,913.78	6,035.88	0	0
2	Deferred Income Tax Expense	C-5	0		0	0	0	0
3	ITC Realized This Year	C-8	0		0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0	0	0	0
5	Parent Debt Adjustment	C-9	0		0	0	0	0
6	Total Income Tax Expense		(173,877.90)		179,913.78	6,035.88	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(26,111.53)	**A**	30,190.56	4,079.03	0	0
2	Deferred Income Tax Expense	C-5	0		0	0	0	0
3	ITC Realized This Year	C-8	0		0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0	0	0	0
5	Parent Debt Adjustment	C-9	0		0	0	0	0
6	Total Income Tax Expense		(26,111.53)		30,190.56	4,079.03	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(662,428.62)	99,839.55	(562,589.06)	(562,589.06)	-
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	(662,428.62)	99,839.55	(562,589.06)	(562,589.06)	-
4	Less: Interest Charges (Sch. C-3)	23,615.59	-	23,615.59	23,615.59	-
5	Taxable Income Per Books	(686,044.21)	99,839.55	(586,204.66)	(586,204.66)	-
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(686,044.21)	99,839.55	(586,204.66)	(586,204.66)	-
10	Less: State Income Tax Exemption ($5,000)	-	-	-	-	-
11	State Taxable Income	(686,044.21)	99,839.55	(586,204.66)	(586,204.66)	-
12	State Income Tax (5.5% of Line 11)	(37,732.43)	5,491.18	(32,241.26)	(32,241.26)	-
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(37,732.43)	5,491.18	(32,241.26)	(32,241.26)	-
16	Federal Taxable Income (Line 9 - Line 15)	(648,311.78)	94,348.38	(553,963.40)	(553,963.40)	-
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(136,145.47)	19,813.16	(116,332.31)	(116,332.31)	-
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(136,145.47)	19,813.16	(116,332.31)	(116,332.31)	-
	Summary:					
21	Current State Income Taxes (Line 15)	(37,732.43)	5,491.18	(32,241.26)	(32,241.26)	-
22	Current Federal Income Taxes (Line 20)	(136,145.47)	19,813.16	(116,332.31)	(116,332.31)	-
23	Total Current Income Tax Expense (To C-1)	(173,877.90)	25,304.33	(148,573.57)	(148,573.57)	-

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(79,408.78)	-	(75,442.66)	(75,442.66)	-
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	(79,408.78)	-	(75,442.66)	(75,442.66)	-
4	Less: Interest Charges (Sch. C-3)	23,615.59	-	23,615.59	23,615.59	-
5	Taxable Income Per Books	(103,024.37)	-	(99,058.25)	(99,058.25)	-
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(103,024.37)	-	(99,058.25)	(99,058.25)	-
10	Less: State Income Tax Exemption ($5,000)	-	-	-	-	-
11	State Taxable Income	(103,024.37)	-	(99,058.25)	(99,058.25)	-
12	State Income Tax (5.5% of Line 11)	(5,666.34)	-	(5,448.20)	(5,448.20)	-
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(5,666.34)	-	(5,448.20)	(5,448.20)	-
16	Federal Taxable Income (Line 9 - Line 15)	(97,358.03)	-	(93,610.05)	(93,610.05)	-
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(20,445.19)	-	(19,658.11)	(19,658.11)	-
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(20,445.19)	-	(19,658.11)	(19,658.11)	-
	Summary:					
21	Current State Income Taxes (Line 15)	(5,666.34)	-	(5,448.20)	(5,448.20)	-
22	Current Federal Income Taxes (Line 20)	(20,445.19)	-	(19,658.11)	(19,658.11)	-
23	Total Current Income Tax Expense (To C-1)	(26,111.53)	-	(25,106.31)	(25,106.31)	-

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

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	23,615.59	0	23,615.59	23,615.59	-
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	23,615.59	-	23,615.59	23,615.59	-

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	2,389.49	0	2,389.49	2,389.49	-
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	2,389.49	-	2,389.49	2,389.49	-

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

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

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Schedule: C-5
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Account No. _____ Total	Account No. _____ State	Account No. _____ Federal	Account No. _____ Total	Net Deferred Income Taxes State	Net Deferred Income Taxes Federal	Net Deferred Income Taxes Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized			Amortization	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized			Amortization	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: C-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Systems: Sunshine Utilities - All Systems

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	256,459	4.35%	8.50%	0.37%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	5,639,411	95.65%	8.77%	8.39%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	5,895,870	100.00%		8.76%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Subsidiary [ ] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	25,949	2.40%	8.50%	0.20%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	1,053,478	97.60%	8.77%	8.56%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	1,079,427	100.00%		8.76%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments Specific	(4) Reconciliation Adjustments (Explain)	(5) Reconciliation Adjustments Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-				-
2	Short-Term Debt	256,459				256,459
3	Preferred Stock	-				-
4	Common Equity	7,365,228	A Parent Equity		(1,725,817)	5,639,411
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	7,621,687				5,895,870

* List corresponding adjustments to rate base below:

	Description	Amount
A	Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	1,725,817

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments Specific	(4) Reconciliation Adjustments (Explain)	(5) Reconciliation Adjustments Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-				-
2	Short-Term Debt	25,949				25,949
3	Preferred Stock	-				-
4	Common Equity	194,477	A Parent Equity		859,001	1,053,478
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	220,426				1,079,427

* List corresponding adjustments to rate base below:

	Description	Amount
A	Working Capital provided by parent for construction in progress and other items of working capital. Booked to intercompany payables.	859,001

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: D-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	23,615.59	11/22/2026	256,458.92	9.2%
	Total	23,615.59		256,458.92	9.2%

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Schedule: D-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	2,389.49	11/22/2026	25,949.17	9.2%
	Total	2,389.49		25,949.17	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))

CSWR-Florida has no long-term debt

Total

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))

CSWR-Florida has no variable rate long-term date

Total

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Systems: Sunshine Utilities - All Systems

Schedule: E-1
Page 1 of 1
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential (RS1)		
2	5/8" x 3/4"	$ 8.72	$ 21.75
3	3/4"	$ 13.08	$ 32.63
4	1"	$ 21.80	$ 54.38
5	1-1/4"	$ 32.70	$ 81.56
6	1-1/2"	$ 43.60	$ 108.75
7	2"	$ 69.76	$ 174.00
8	3"	$ 139.52	$ 348.00
9	4"	$ 218.00	$ 543.75
10	6"	$ 436.00	$ 1,087.50
11	8"	$ 784.80	$ 1,957.50
12	10"	$ 1,264.40	$ 3,153.75
13	Gallonage Charge per 1,000 Gallons		$ -
14	0-5000 gallons	$ 2.03	$ 5.06
15	5,001-10,000 gallons	$ 2.21	$ 5.51
16	Over 10,000 gallons	$ 4.42	$ 11.02
17			$ -
18	Residential (RS2)		$ -
19	5/8" x 3/4"	$ 9.57	$ 23.87
20	3/4"	$ 14.36	$ 35.81
21	1"	$ 23.93	$ 59.68
22	1-1/4"	$ 35.89	$ 89.51
23	1-1/2"	$ 47.85	$ 119.35
24	2"	$ 76.56	$ 190.96
25	3"	$ 153.12	$ 381.92
26	4"	$ 239.25	$ 596.75
27	6"	$ 478.50	$ 1,193.50
28	8"	$ 861.30	$ 2,148.30
29	10"	$ 1,387.65	$ 3,461.15
30	Gallonage Charge per 1,000 Gallons	$ 2.53	$ 6.31
31			
32	General Service (GS1)		
33	5/8" x 3/4"	$ 8.72	$ 21.75
34	3/4"	$ 13.08	$ 32.63
35	1"	$ 21.80	$ 54.38
36	1-1/4"	$ 32.70	$ 81.56
37	1-1/2"	$ 43.60	$ 108.75
38	2"	$ 69.76	$ 174.00
39	3"	$ 139.52	$ 348.00
40	4"	$ 218.00	$ 543.75
41	6"	$ 436.00	$ 1,087.50
42	8"	$ 784.80	$ 1,957.50
43	10"	$ 1,264.40	$ 3,153.75
44	Gallonage Charge per 1,000 Gallons	$ 2.42	$ 6.03
45			
46	General Service (GS2)		
47	5/8" x 3/4"	$ 9.57	$ 23.87
48	3/4"	$ 14.36	$ 35.81
49	1"	$ 23.93	$ 59.68
50	1-1/4"	$ 35.89	$ 89.51
51	1-1/2"	$ 47.85	$ 119.35
52	2"	$ 76.56	$ 190.96
53	3"	$ 153.12	$ 381.92
54	4"	$ 239.25	$ 596.75
55	6"	$ 478.50	$ 1,193.50
56	8"	$ 861.30	$ 2,148.30
57	10"	$ 1,387.65	$ 3,461.15
58	Gallonage Charge per 1,000 Gallons	$ 2.53	$ 6.31
59			
60			
61	RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.		
62	RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.		

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Systems: Sunshine Utilities - All Systems

Schedule: E-2
Page 1 of 1
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential (RS1)						
2	5/8" x 3/4"	44,056		$ 8.72	$ 384,168.32	$ 21.75	$ 958,218.00
3	3/4"	276		$ 13.08	$ 3,610.08	$ 32.63	$ 9,004.50
4	1"	4		$ 21.80	$ 87.20	$ 54.38	$ 217.50
5	1-1/4"			$ 32.70	$ -	$ 81.56	$ -
6	1-1/2"	12		$ 43.60	$ 523.20	$ 108.75	$ 1,305.00
7	2"	12		$ 69.76	$ 837.12	$ 174.00	$ 2,088.00
8	3"			$ 139.52	$ -	$ 348.00	$ -
9	4"			$ 218.00	$ -	$ 543.75	$ -
10	6"			$ 436.00	$ -	$ 1,087.50	$ -
11	8"			$ 784.80	$ -	$ 1,957.50	$ -
12	10"			$ 1,264.40	$ -	$ 3,153.75	$ -
13	Gallonage Charge per 1,000 Gallons					$ -	$ -
14	0-5000 gallons		130,822	$ 2.03	$ 265,568.66	$ 5.06	$ 662,260.23
15	5,001-10,000 gallons		37,102	$ 2.21	$ 81,995.42	$ 5.51	$ 204,475.58
16	Over 10,000 gallons		40,167	$ 4.42	$ 177,538.14	$ 11.02	$ 442,734.65
17							
18	Total Residential (RS1)	44,360	208,091		$ 914,328.14		$ 2,280,303.46
19							
20	Average Bill (RS1)				$ 20.61		$ 51.40
21							
22	Residential (RS2 & GS2)						
23	5/8" x 3/4"	3,339		$ 9.57	$ 31,954.23	$ 23.87	$ 79,701.93
24	3/4"	14		$ 14.36	$ 201.04	$ 35.81	$ 501.27
25	1"	156		$ 23.93	$ 3,733.08	$ 59.68	$ 9,309.30
26	1-1/4"			$ 35.89	$ -	$ 89.51	$ -
27	1-1/2"			$ 47.85	$ -	$ 119.35	$ -
28	2"			$ 76.56	$ -	$ 190.96	$ -
29	3"			$ 153.12	$ -	$ 381.92	$ -
30	4"			$ 239.25	$ -	$ 596.75	$ -
31	6"			$ 478.50	$ -	$ 1,193.50	$ -
32	8"			$ 861.30	$ -	$ 2,148.30	$ -
33	10"			$ 1,387.65	$ -	$ 3,461.15	$ -
34	Gallonage Charge per 1,000 Gallons		17,377,438	$ 2.53	$ 43,964.92	$ 6.31	$ 109,637.25
35							
36	Total Residential (RS2)	3,509	17,377,438.00		$ 79,853.27		$ 199,149.75
37							
38	Average Bill (RS2)				$ 22.76		$ 56.75
39							
40	General Service (GS1)						
41	5/8" x 3/4"	99		$ 8.72	$ 863.28	$ 21.75	$ 2,153.25
42	3/4"			$ 13.08	$ -	$ 32.63	$ -
43	1"	530		$ 21.80	$ 11,554.00	$ 54.38	$ 28,818.75
44	1-1/4"	180		$ 32.70	$ 5,886.00	$ 81.56	$ 14,681.25
45	1-1/2"	96		$ 43.60	$ 4,185.60	$ 108.75	$ 10,440.00
46	2"	37		$ 69.76	$ 2,581.12	$ 174.00	$ 6,438.00
47	3"	12		$ 139.52	$ 1,674.24	$ 348.00	$ 4,176.00
48	4"	12		$ 218.00	$ 2,616.00	$ 543.75	$ 6,525.00
49	6"	12		$ 436.00	$ 5,232.00	$ 1,087.50	$ 13,050.00
50	8"			$ 784.80	$ -	$ 1,957.50	$ -
51	10"			$ 1,264.40	$ -	$ 3,153.75	$ -
52	Gallonage Charge per 1,000 Gallons		21,886,286	$ 2.42	$ 52,964.81	$ 6.03	$ 132,080.68
53							
54	Total Gen. Serv. (GS1)	978	21,886,286		$ 87,557.05		$ 218,362.93
55							
56	Average Bill (GS1)				$ 89.53		$ 223.27
57							
58							
59							
60	Unbilled Revenues						
61	Other Revenue						
62	Misc. Serv. Charges						
63							
64	Total Revenue				$ 1,081,738.46		$ 2,697,816.13
65							
66	Booked Revenue				$ 1,118,066.06		
67							
68	Difference (Explain)				$ 36,327.60		
69							

70 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch. The model is based on bills dated within the
71 test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).
72
73 RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.
74 RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Systems: Sunshine Utilities - All Systems

Schedule: E-3
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential 1	(3) General Service 1	(4) Residential 2	(5) General Service 2	(6) Other (List)	(7) Total
1	February	3,707	79	296	2		4,084
2	March	3,683	79	294	2		4,058
3	April	3,659	80	295	2		4,036
4	May	3,715	81	290	2		4,088
5	June	3,695	79	289	2		4,065
6	July	3,700	79	288	2		4,069
7	August	3,695	82	295	2		4,074
8	September	3,696	79	292	2		4,069
9	October	3,693	79	290	2		4,064
10	November	3,692	79	296	2		4,069
11	December	3,709	79	289	2		4,079
12	January	3,718	79	295	2		4,094
13							
14	Total	44,362	954	3,509	24		48,849
15							
16							
17							

18 RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.
19 RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Systems: Sunshine Utilities - All Systems

Schedule: E-4
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	$ 21.00	$ 42.00	$ 50.75	$ 101.50
2					
3	Normal Reconnection	$ 21.00	$ 42.00	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 21.00	$ 42.00	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 21.00	$ 42.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 5.00	$ 5.00	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75
19					
20	Investigation of Meter Tampering Charge	$ 50.00	$ 50.00	N/A	N/A

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 1,955.00	N/A	N/A	N/A	$ 42,919.90	$ 44,874.90
2							
3	Other Charges as follows:						
4	Connection Meter Fee					$ 315.00	
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 42,604.90	
7	Total					$ 42,919.90	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						
11							
12							
13	RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Systems: Ponderosa Pines and Quail Run

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 460.00	N/A	N/A	N/A	$ 4,124.78	$ 4,584.78
2							
3	Other Charges as follows:						
4	Connection Meter Fee					$ 21.00	
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 4,103.78	
7	Total					$ 4,124.78	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						
11							
12							
13	RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: E-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4.5" - 5.25"	Standard Wet Barrel: Mueller and American Darling	1
2	5.25"	Standard Wet Barrel: Clow	8
3	3" - 4"	FDC Standpipe with valve and cap	1
4	3" - 4"	FDC Standpipe with valve and cap	1
5	4.5" -5.25"	Standard Wet Barrel	1
6	3" - 4"	FDC Standpipe with valve and cap	1
7	3" - 4"	FDC Standpipe with valve and cap	1
Total			14

Private Fire Protection Service

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: E-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	This utility does not have any private fire protection; therefore this schedule is not applicable.		

Contracts and Agreements Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: E-8
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		No outstanding contracts/agreements having rates or conditions different from those on
2		approved tariff.

Tax or Franchise Fee Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: E-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: Sunshine Utilities - All Systems

Schedule: E-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
	Meter Bench Test		
	5/8" x 3/4"	$ 20.00	$ 20.00
	1" and 1 1/2"	$ 25.00	$ 25.00
	2" +	Actual Cost	Actual Cost
	Customer Connection (Tap In) Charge		
	Same Side of Road	$ 750.00	Actual Cost
	Opposite Side of Road	$ 1,115.00	Actual Cost
	Meter Installation Charge		
	5/8" x 3/4"	$ 115.00	Actual Cost
	1"	$ 195.00	Actual Cost
	1-1/2"	$ 530.00	Actual Cost
	2"	$ 700.00	Actual Cost
	3"	$ 1,030.00	Actual Cost
	4"	$ 2,035.00	Actual Cost
	6"	$ 3,560.00	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: Sunshine Utilities - All Systems

Schedule: E-12
Page 1 of 1
Preparer: Aaron Silas

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: Sunshine Utilities - All Systems

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Systems: Sunshine Utilities - All Systems

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 7
Preparer: Todd Thomas

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	26,768,670		8,036,114		18,732,556	70%
Mar-24	29,699,730		20,156,190		9,543,540	32%
Apr-24	29,690,134		28,282,537		1,407,597	5%
May-24	34,072,737		28,157,305		5,915,432	17%
Jun-24	33,522,304		8,202,973		25,319,331	76%
Jul-24	30,333,175		28,230,084		2,103,091	7%
Aug-24	30,486,750		20,923,873		9,562,877	31%
Sep-24	27,412,842		17,266,572		10,146,270	37%
Oct-24	29,410,582		20,772,318		8,638,264	29%
Nov-24	27,673,390		17,615,487		10,057,903	36%
Dec-24	30,221,410		20,538,169		9,683,241	32%
Jan-25	32,012,407		22,609,584		9,402,823	29%
Total	361,304,131	0	240,791,206	0	120,512,925	33%

1 The unaccounted for water is greater than 10% due to the combination of leaks throughout the distribution system, and flushing where applicable as a preventative maintenance task during the test year.
2 Corrective Actions: CSWR - Florida is consistently implementing industry standard practices, such as adding flushing meters to more accurately capture water used in these tasks and for leak detection
3 to assist in mitigating these issues. We continue to evaluate and improve methodologies to reduce unaccounted for water.

	(1)	(2)	(3)	(4)	(5)	(6)
			Ashley Heights Subdivision			
Feb	201700		312,965		-111265	-55%
Mar	277300		231,426		45874	17%
Apr	316600		198,029		118571	37%
May	388000		142,587		245413	63%
Jun	343000		272,036		70964	21%
Jul	316100		340,974		-24874	-8%
Aug	274397		294,598		-20201	-7%
Sep	248946		239,758		9188	4%
Oct	279397		265,558		13839	5%
Nov	358998		270,434		88564	25%
Dec	225396		327,826		-102430	-45%
Jan	228197		176,512		51685	23%

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Florida Public Service Commission

Schedule F-1

Preparer: Todd Thomas

		Belleview Oaks Estates		
Feb	479700	332,433	147267	31%
Mar	654237	389,048	265189	41%
Apr	774383	408,983	365400	47%
May	938487	400,083	538404	57%
Jun	771674	580,376	191298	25%
Jul	908120	410,869	497251	55%
Aug	1666906	455,405	1211501	73%
Sep	1055506	538,444	517062	49%
Oct	1125784	383,043	742741	66%
Nov	973594	299,200	674394	69%
Dec	815213	466,839	348374	43%
Jan	903884	384,282	519602	57%
		Country Walk Subdivision		
Feb	433900	318,382	115518	27%
Mar	456228	360,907	95321	21%
Apr	525613	385,484	140129	27%
May	529496	357,983	171513	32%
Jun	536964	497,392	39572	7%
Jul	408430	413,822	-5392	-1%
Aug	488899	337,857	151042	31%
Sep	388450	350,782	37668	10%
Oct	575298	326,018	249280	43%
Nov	472863	307,104	165759	35%
Dec	464531	229,611	234920	51%
Jan	410933	427,606	-16673	-4%
		Eleven Oaks Subdivision		
Feb	277400	176,330	101070	36%
Mar	277800	202,589	75211	27%
Apr	263700	121,186	142514	54%
May	276600	137,179	139421	50%
Jun	260744	135,043	125701	48%
Jul	239472	167,671	71801	30%
Aug	202494	175,476	27018	13%
Sep	209376	118,645	90731	43%
Oct	246965	159,213	87752	36%
Nov	255604	129,716	125888	49%
Dec	341536	112,335	229201	67%
Jan	465106	83,750	381356	82%

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Florida Public Service Commission

Schedule F-1

Preparer: Todd Thomas

		Emil-Mar Subdivision		
Feb	1450000	398,937	1051063	72%
Mar	1550000	382,434	1167566	75%
Apr	1153400	451,997	701403	61%
May	1502000	491,353	1010647	67%
Jun	1218788	550,817	667971	55%
Jul	798809	419,608	379201	47%
Aug	968769	495,588	473181	49%
Sep	1000179	317,261	682918	68%
Oct	628760	331,123	297637	47%
Nov	551829	307,239	244590	44%
Dec	529358	302,950	226408	43%
Jan	565349	236,453	328896	58%
		Florida Heights Subdivision		
Feb	962100	439,379	522721	54%
Mar	1007400	422,986	584414	58%
Apr	757000	419,418	337582	45%
May	900500	532,241	368259	41%
Jun	746532	609,230	137302	18%
Jul	731474	567,400	164074	22%
Aug	650406	420,680	229726	35%
Sep	613594	472,796	140798	23%
Oct	675096	528,383	146713	22%
Nov	1047060	383,449	663611	63%
Dec	686831	293,219	393612	57%
Jan	575069	396,069	179000	31%
		Floyd Clark Subdivision		
Feb	509600	287,499	222101	44%
Mar	741400	270,217	471183	64%
Apr	437700	644,865	-207165	-47%
May	443000	248,019	194981	44%
Jun	389300	462,259	-72959	-19%
Jul	249099	342,452	-93353	-37%
Aug	334900	426,916	-92016	-27%
Sep	315000	251,075	63925	20%
Oct	325500	341,778	-16278	-5%
Nov	315000	333,734	-18734	-6%
Dec	325500	281,887	43613	13%
Jan	393272	323,185	70087	18%
		Fore Oaks Estates		
Feb	1414000	1,056,935	357065	25%
Mar	1395400	1,330,510	64890	5%
Apr	1623000	1,105,409	517591	32%
May	2094000	1,351,145	742855	35%
Jun	2008500	2,073,435	-64935	-3%
Jul	1750100	1,773,218	-23118	-1%
Aug	1578000	1,570,595	7405	0%
Sep	1678000	1,165,724	512276	31%
Oct	1505000	1,336,585	168415	11%
Nov	1573000	817,471	755529	48%
Dec	1517000	1,392,799	124201	8%
Jan	1481500	1,018,670	462830	31%

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Florida Public Service Commission

Schedule F-1
Page 4 of 7
Preparer: Todd Thomas

		Hilltop At Lake Weir Subdivision		
Feb	1705600	1,323,152	382448	22%
Mar	1620500	1,210,689	409811	25%
Apr	1596186	1,164,246	431940	27%
May	2153178	1,553,338	599840	28%
Jun	2069400	1,700,760	368640	18%
Jul	1605800	2,290,372	-684572	-43%
Aug	1555250	1,284,872	270378	17%
Sep	1553711	1,179,041	374670	24%
Oct	1600600	967,521	633079	40%
Nov	575900	910,587	-334687	-58%
Dec	2380000	1,395,888	984112	41%
Jan	2050000	1,480,849	569151	28%
		Little Lake Weir Subdivision		
Feb	2879500	1,752,111	1127389	39%
Mar	2576338	1,804,985	771353	30%
Apr	2651040	1,929,963	721077	27%
May	2944103	1,585,375	1358728	46%
Jun	3116474	1,985,817	1130657	36%
Jul	2960860	2,413,170	547690	18%
Aug	2602544	1,740,887	861657	33%
Sep	2771047	1,965,446	805601	29%
Oct	2851850	1,847,953	1003897	35%
Nov	2699613	1,763,938	935675	35%
Dec	3067824	1,514,672	1553152	51%
Jan	3182026	1,785,684	1396342	44%
		Oak Haven Quadruplexes		
Feb	874000	440,375	433625	50%
Mar	930000	508,107	421893	45%
Apr	878200	482,042	396158	45%
May	697643	532,840	164803	24%
Jun	724185	437,945	286240	40%
Jul	905717	562,709	343008	38%
Aug	387028	519,101	-132073	-34%
Sep	238419	795,081	-556662	-233%
Oct	441394	419,453	21941	5%
Nov	302017	228,712	73305	24%
Dec	697780	189,575	508205	73%
Jan	1092462	352,107	740355	68%
		Oakcrest Villas/Sun Resort		
Feb	87300	116,587	-29287	-34%
Mar	100900	108,570	-7670	-8%
Apr	101100	91,735	9365	9%
May	119400	80,330	39070	33%
Jun	168250	113,277	54973	33%
Jul	136300	119,076	17224	13%
Aug	103231	92,117	11114	11%
Sep	105296	99,706	5590	5%
Oct	101597	54,918	46679	46%
Nov	87395	75,353	12042	14%
Dec	77087	65,960	11127	14%
Jan	89564	87,871	1693	2%

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Florida Public Service Commission

Schedule F-1
Page 5 of 7
Preparer: Todd Thomas

		Oakhurst Subdivision		
Feb	767000	517,987	249013	32%
Mar	747800	637,783	110017	15%
Apr	699700	584,573	115127	16%
May	1028000	478,860	549140	53%
Jun	822988	612,485	210503	26%
Jul	652508	530,955	121553	19%
Aug	654606	400,260	254346	39%
Sep	653153	431,568	221585	34%
Oct	822296	523,437	298859	36%
Nov	784984	531,449	253535	32%
Dec	772191	416,333	355858	46%
Jan	1114549	387,399	727150	65%
		Ocala Garden Apartments		
Feb	93600	57,920	35680	38%
Mar	80300	55,430	24870	31%
Apr	77000	64,850	12150	16%
May	62500	43,130	19370	31%
Jun	60000	61,640	-1640	-3%
Jul	80000	187,250	-107250	-134%
Aug	80000	380,520	-300520	-376%
Sep	60000	189,220	-129220	-215%
Oct	62000	85,080	-23080	-37%
Nov	60000	203,390	-143390	-239%
Dec	62000	131,470	-69470	-112%
Jan	77415	57,190	20225	26%
		Ocala Heights Subdivision		
Feb	1847800	1,816,261	31539	2%
Mar	1977529	1,786,639	190890	10%
Apr	2038800	1,540,149	498651	24%
May	2376900	1,466,769	910131	38%
Jun	2438961	1,666,837	772124	32%
Jul	2373012	2,367,350	5662	0%
Aug	3548817	1,751,201	1797616	51%
Sep	2456725	1,726,965	729760	30%
Oct	2641027	2,360,626	280401	11%
Nov	2719194	1,871,299	847895	31%
Dec	2466173	1,518,289	947884	38%
Jan	2358792	1,702,692	656100	28%
		Ocklawaha Water Works (2 WTPS)		
Feb	3056500	2,231,938	824562	27%
Mar	2937900	2,230,586	707314	24%
Apr	2682800	2,020,005	662795	25%
May	2990799	2,252,969	737830	25%
Jun	3474450	2,274,302	1200148	35%
Jul	3101500	2,775,802	325698	11%
Aug	3025300	2,667,319	357981	12%
Sep	2694900	3,545,629	-850729	-32%
Oct	2767400	1,566,113	1201287	43%
Nov	2869600	2,535,989	333611	12%
Dec	2962200	2,460,911	501289	17%
Jan	3031600	2,072,414	959186	32%

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Florida Public Service Commission

Schedule F-1

Preparer: Todd Thomas

		Ponderosa Pines (2 WPS)		
Feb	1145048	749,327	395721	35%
Mar	1282273	861,658	420615	33%
Apr	1390660	698,468	692192	50%
May	1571644	735,081	836563	53%
Jun	1453576	768,170	685406	47%
Jul	1140653	1,129,849	10804	1%
Aug	1102651	888,393	214258	19%
Sep	1064145	884,713	179432	17%
Oct	1186054	432,810	753244	64%
Nov	797564	815,240	-17676	-2%
Dec	826078	492,241	333837	40%
Jan	1206662	675,341	531321	44%
		Quail Run Subdivision		
Feb	724000	651,088	72912	10%
Mar	833400	688,762	144638	17%
Apr	828000	689,492	138508	17%
May	861598	715,950	145648	17%
Jun	842450	647,800	194650	23%
Jul	926950	786,120	140830	15%
Aug	956100	644,790	311310	33%
Sep	879600	939,681	-60081	-7%
Oct	880300	604,570	275730	31%
Nov	858800	459,650	399150	46%
Dec	897400	715,354	182046	20%
Jan	931600	596,010	335590	36%
		Sandy Acres		
Feb	1777400	1,206,987	570413	32%
Mar	2034995	1,454,553	580442	29%
Apr	2393496	1,545,913	847583	35%
May	2867997	1,846,914	1021083	36%
Jun	2789828	1,579,164	1210664	43%
Jul	2515663	2,417,683	97980	4%
Aug	2303164	1,717,785	585379	25%
Sep	2159495	1,209,220	950275	44%
Oct	2241499	1,447,552	793947	35%
Nov	2169168	1,422,160	747008	34%
Dec	2457665	1,594,981	862684	35%
Jan	2639997	1,254,733	1385264	52%
		Sun Ray Estates		
Feb	2908824	2,672,680	236144	8%
Mar	4469740	2,805,191	1664549	37%
Apr	4640600	3,071,014	1569586	34%
May	5210800	2,489,695	2721105	52%
Jun	4998419	3,157,150	1841269	37%
Jul	4584247	3,622,400	961847	21%
Aug	4472002	3,999,348	472654	11%
Sep	3683076	2,329,308	1353768	37%
Oct	4335159	2,375,740	1959419	45%
Nov	4347014	2,886,738	1460276	34%
Dec	4572947	2,893,840	1679107	37%
Jan	4995416	2,148,868	2846548	57%

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Florida Public Service Commission

Schedule F-1
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Preparer: Todd Thomas

		Sunlight Acres Subdivision		
Feb	526098	321,315	204783	39%
Mar	688328	369,362	318966	46%
Apr	784030	325,002	459028	59%
May	963397	410,632	552765	57%
Jun	1117298	433,260	684038	61%
Jul	863097	401,124	461973	54%
Aug	658421	282,106	376315	57%
Sep	714473	379,406	335067	47%
Oct	1045059	235,851	809208	77%
Nov	642984	263,489	379495	59%
Dec	652464	223,188	429276	66%
Jan	958098	258,091	700007	73%
		Whispering Sands Subdivision		
Feb	1195200	847,241	347959	29%
Mar	1336800	1,087,119	249681	19%
Apr	1344700	1,148,010	196690	15%
May	1441700	1,131,930	309770	21%
Jun	1282360	1,151,010	131350	10%
Jul	1275936	1,244,220	31716	2%
Aug	1088674	1,129,200	-40526	-4%
Sep	1150753	596,810	553943	48%
Oct	1238549	980,880	257669	21%
Nov	1432540	737,410	695130	49%
Dec	1452402	867,920	584482	40%
Jan	1274516	1,151,390	123126	10%
		Winding Waters Subdivision		
Feb	1452400	1,004,910	447490	31%
Mar	1723162	1,125,965	597197	35%
Apr	1732426	1,043,985	688441	40%
May	1710995	957,531	753464	44%
Jun	1888163	927,335	960828	51%
Jul	1809328	1,410,064	399264	22%
Aug	1784191	801,379	982812	55%
Sep	1718998	1,079,427	639571	37%
Oct	1833998	1,097,666	736332	40%
Nov	1778669	1,009,144	769525	43%
Dec	1971834	1,090,317	881517	45%
Jan	1986400	1,283,780	702620	35%

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-3
Page 1 of 5
Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		Ashley Heights Subdivision		Belleview Oaks Estates		Country Walk Subdivision		Eleven Oaks Subdivision	
		Date	GPD	Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		44000		144000		100800		39000
2	Maximum Day	7/22/2024	19500	8/10/2024	123358	8/22/2024	110000	1/27/2025	24048
3	Five-Day Max Year								
	(1)	6/2/2024	15800	8/10/2024	112499.6	8/18/2024	32760	1/26/2025	23363.8
	(2)	6/1/2024	15780	8/9/2024	110150	8/20/2024	32640	1/25/2025	23320.4
	(3)	7/19/2024	15000	8/8/2024	107800.4	8/21/2024	32620	1/24/2025	23277
	(4)	5/31/2024	14800	8/7/2024	94716.2	8/22/2024	32600	1/23/2025	22708
	(5)	6/3/2024	14700	8/11/2024	93915	8/19/2024	32400	1/22/2025	22139
4	Average Daily Flow		9448.17		30239.31		15550.83		9062.29
5	Required Fire Flow	N/A		N/A		N/A		N/A	

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-3
Page 2 of 5
Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		Emil-Mar Subdivision		Florida Heights Subdivision		Floyd Clark Subdivision		Fore Oaks Estates		Hilltop At Lake Weir Subdivision	
		Date	GPD	Date	GPD	Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		100800		129000		166770		648000		273600
2	Maximum Day	5/25/2024	67600	5/7/2024	94200	3/30/2024	29900	9/16/2024	411000	12/17/2024	112300
3	Five-Day Max Year										
	(1)	5/23/2024	66480	11/8/2024	74399.6	3/28/2024	28860	9/16/2024	122000	12/13/2024	88820
	(2)	5/22/2024	64860	11/7/2024	65859.6	3/23/2024	28800	9/13/2024	120200	12/14/2024	85540
	(3)	5/24/2024	63320	11/9/2024	64846.4	3/24/2024	28740	9/14/2024	120200	12/12/2024	85480
	(4)	5/21/2024	63240	11/6/2024	57319.6	3/27/2024	28720	9/15/2024	118500	12/3/2024	85200
	(5)	5/26/2024	60340	11/10/2024	55293.2	3/26/2024	28580	9/12/2024	117400	12/2/2024	84350
4	Average Daily Flow		32560.77		25554.81		13058.12		53599.73		55918.37
5	Required Fire Flow	N/A		N/A		N/A		N/A		N/A	

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-3
Page 3 of 5
Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		Little Lake Weir Subdivision		Oak Haven Quadruplexes		Oakcrest Villas/Sun Resort		Oakhurst Subdivision		Ocala Garden Apartments	
		Date	GPD	Date	GPD	Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		172800		170200		43000		144000		43200
2	Maximum Day	1/30/2025	143500	8/11/2024	75200	6/15/2024	8600	5/8/2024	107200	2/2/2024	8800
3	Five-Day Max Year										
	(1)	2/1/2024	132240	7/18/2024	41507.4	6/12/2024	6660	5/6/2024	53460	2/2/2024	8800
	(2)	2/2/2024	131620	7/15/2024	40532.4	6/13/2024	6540	5/4/2024	51080	2/3/2024	7880
	(3)	1/19/2025	131460	7/19/2024	40247	6/14/2024	6340	5/7/2024	51040	2/1/2024	7680
	(4)	2/3/2024	131000	7/17/2024	39449.8	6/15/2024	6300	5/5/2024	50540	2/4/2024	6960
	(5)	1/22/2025	130700	1/17/2025	39432.8	7/3/2024	6240	5/8/2024	45380	2/5/2024	5560
4	Average Daily Flow		94945.34		22320.23		3490.22		26010.31		2247.04
5	Required Fire Flow	N/A		N/A		N/A		N/A		N/A	

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-3
Page 4 of 5
Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		Ocala Heights Subdivision		Ocklawaha Water Works (2 WTPS)		Ponderosa Pines (2 WPS)		Quail Run Subdivision		Sandy Acres	
		Date	GPD	Date	GPD	Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		525600		307440		83520		43200		230000
2	Maximum Day	3/22/2024	129900	6/5/2024	154300	5/7/2024	67300	2/3/2024	45900	5/7/2024	111000
3	Five-Day Max Year										
	(1)	11/12/2024	107690	6/7/2024	133380	5/6/2024	61986.6	8/17/2024	36240	5/6/2024	107800
	(2)	8/9/2024	103061.4	6/13/2024	128520	5/5/2024	60693.2	8/16/2024	34360	5/5/2024	106100
	(3)	8/11/2024	102734.8	6/9/2024	127820	5/7/2024	60173.2	7/21/2024	33980	5/7/2024	105133.2
	(4)	11/13/2024	101310.4	6/5/2024	127390	1/27/2025	59733.2	8/18/2024	33780	5/25/2024	104800
	(5)	8/10/2024	100192.6	6/6/2024	126720	5/4/2024	59399.8	7/19/2024	33540	5/4/2024	104400
4	Average Daily Flow		77627.66		97253.96		38707.67		28470.49		77263.30
5	Required Fire Flow	N/A		N/A		N/A		N/A		N/A	

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-3
Page 5 of 5
Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		Sun Ray Estates		Sunlight Acres Subdivision		Whispering Sands Subdivision		Winding Waters Subdivision	
		Date	GPD	Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		504000		180000		144000		240000
2	Maximum Day	1/12/2025	242955	10/10/2024	67650	11/11/2024	86072	1/1/2025	127000
3	Five-Day Max Year								
	(1)	6/1/2024	203680	10/10/2024	61099.8	11/10/2024	61542.2	1/1/2025	78666.8
	(2)	6/2/2024	197040	10/11/2024	58821.8	11/11/2024	60698.2	12/31/2024	78233.4
	(3)	5/30/2024	194980	10/9/2024	57013.2	11/9/2024	60295.6	12/30/2024	77566.6
	(4)	6/3/2024	189780	10/12/2024	56541.8	12/6/2024	59762.8	12/29/2024	76533.2
	(5)	5/31/2024	188420	10/8/2024	52926.6	12/7/2024	59478.2	12/28/2024	75499.8
4	Average Daily Flow		144714.05		26265.43		42391.07		58539.51
5	Required Fire Flow	N/A		N/A		N/A		N/A	

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-4
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-5
Page 1 of 6
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

				Ashley Heights Subdivision	Belleview Oaks Estates	Country Walk Subdivision	Eleven Oaks Subdivision
1	INPUT INFORMATION:						
2	Water Treatment System						
3	Number of Wells			1	1	1	1
4	Total Well Capacity, gpm			30.56 gpm	100.00 gpm	70.00 gpm	27.08 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			30.56 gpm	100.00 gpm	70.00 gpm	27.08 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			29333.33 gpd	96000.00 gpd	67200.00 gpd	26000.00 gpd
7	Peak Day Demand			19500.00 gpd	123358.00 gpd	110000.00 gpd	24048.00 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			27.08 gpm	171.33 gpm	152.78 gpm	33.40 gpm
10	Fire Flow Requirement	0 gpm	2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11	Fire Flow Requirement			0 gpm	0 gpm	0 gpm	0 gpm
12	Unaccounted For Water	33% Combined		3151.44 gpd, avg	10086.32 gpd, avg	5186.98 gpd, avg	3022.72 gpd, avg
13	Acceptable Unaccounted For	10% Combined		944.82 gpd, avg	3023.93 gpd, avg	1555.08 gpd, avg	906.23 gpd, avg
14	Excess Unaccounted for			2206.62 gpd, avg	7062.39 gpd, avg	3631.89 gpd, avg	2116.50 gpd, avg
15	Property Needed to Serve			0 gpm	0 gpm	0 gpm	0 gpm
16	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
16	Treatment System (Peak Demand / Firm Reliable Capacity)			100%	100%	100%	100%
18	Storage Facilities						
19	Ground Storage Capacity, gal.			0 gallons	0 gallons	0 gallons	0 gallons
20	Usable Ground Storage (90%), gal			0 gallons	0 gallons	0 gallons	0 gallons
21	Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
22	Usable Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
23	Hydropneumatic Storage Capacity, gal.			5000 gallons	2000 gallons	2000 gallons	2000 gallons
24	Usable Hydropneumatic Storage Capacity (0%), gal.			0 gallons	0 gallons	0 gallons	0 gallons
25	Total Usable Storage, gal.			0 gallons	0 gallons	0 gallons	0 gallons
26	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
27	Storage Facilities (Peak Demand / Usable Storage)			100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-5
Page 2 of 6
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1	INPUT INFORMATION:			**Emil-Mar Subdivision**	**Florida Heights Subdivision**	**Floyd Clark Subdivision**	**Fore Oaks Estates**
2	Water Treatment System						
3	Number of Wells			1	2	1	2
4	Total Well Capacity, gpm			70.00 gpm	89.58 gpm	115.81 gpm	450.00 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			70.00 gpm	89.58 gpm	115.81 gpm	450.00 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			67200.00 gpd	86000.00 gpd	111180.00 gpd	432000.00 gpd
7	Peak Day Demand			67600.00 gpd	94200.00 gpd	29900.00 gpd	411000.00 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			93.89 gpm	130.83 gpm	41.53 gpm	570.83 gpm
10	Fire Flow Requirement	0 gpm	2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11	Fire Flow Requirement			0 gpm	0 gpm	0 gpm	0 gpm
12	Unaccounted For Water	33%	Combined	10860.64 gpd, avg	8523.80 gpd, avg	4355.53 gpd, avg	17878.18 gpd, avg
13	Acceptable Unaccounted For	10%	Combined	3256.08 gpd, avg	2555.48 gpd, avg	1305.81 gpd, avg	5359.97 gpd, avg
14	Excess Unaccounted for			7604.56 gpd, avg	5968.32 gpd, avg	3049.72 gpd, avg	12518.21 gpd, avg
15	Property Needed to Serve			0 gpm	0 gpm	0 gpm	0 gpm
16	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
16	Treatment System (Peak Demand / Firm Reliable Capacity)			100%	85%	100%	102%
18	Storage Facilities						
19	Ground Storage Capacity, gal.			0 gallons	0 gallons	0 gallons	0 gallons
20	Usable Ground Storage (90%), gal			0 gallons	0 gallons	0 gallons	0 gallons
21	Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
22	Usable Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
23	Hydropneumatic Storage Capacity, gal.			2500 gallons	3000 gallons	5500 gallons	10000 gallons
24	Usable Hydropneumatic Storage Capacity (0%), gal.			0 gallons	0 gallons	0 gallons	0 gallons
25	Total Usable Storage, gal.			0 gallons	0 gallons	0 gallons	0 gallons
26	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
27	Storage Facilities (Peak Demand / Usable Storage)			100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-5
Page 3 of 6
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

				Hilltop At Lake Weir Subdivisio	Little Lake Weir Subdivision	Oak Haven Quadruplexes	Oakcrest Villas/Sun Resort
1	INPUT INFORMATION:						
2	Water Treatment System						
3	Number of Wells			2	2	1	1
4	Total Well Capacity, gpm			190.00 gpm	120.00 gpm	118.19 gpm	29.86 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			190.00 gpm	120.00 gpm	118.19 gpm	29.86 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			182400.00 gpd	115200.00 gpd	113466.67 gpd	28666.67 gpd
7	Peak Day Demand			112300.00 gpd	143500.00 gpd	75200.00 gpd	8600.00 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			155.97 gpm	199.31 gpm	104.44 gpm	11.94 gpm
10	Fire Flow Requirement	0 gpm	2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11	Fire Flow Requirement			0 gpm	0 gpm	0 gpm	0 gpm
12	Unaccounted For Water	33%	Combined	18651.56 gpd, avg	31669.00 gpd, avg	7444.91 gpd, avg	1164.16 gpd, avg
13	Acceptable Unaccounted For	10%	Combined	5591.84 gpd, avg	9494.53 gpd, avg	2232.02 gpd, avg	349.02 gpd, avg
14	Excess Unaccounted for			13059.73 gpd, avg	22174.47 gpd, avg	5212.89 gpd, avg	815.14 gpd, avg
15	Property Needed to Serve			0 gpm	0 gpm	0 gpm	0 gpm
16	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
16	Treatment System (Peak Demand / Firm Reliable Capacity)			151%	65%	100%	100%
18	Storage Facilities						
19	Ground Storage Capacity, gal.			0 gallons	0 gallons	0 gallons	0 gallons
20	Usable Ground Storage (90%), gal			0 gallons	0 gallons	0 gallons	0 gallons
21	Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
22	Usable Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
23	Hydropneumatic Storage Capacity, gal.			10000 gallons	5000 gallons	5000 gallons	300 gallons
24	Usable Hydropneumatic Storage Capacity (0%), gal.			0 gallons	0 gallons	0 gallons	0 gallons
25	Total Usable Storage, gal.			0 gallons	0 gallons	0 gallons	0 gallons
26	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
27	Storage Facilities (Peak Demand / Usable Storage)			100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-5
Page 4 of 6
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1	INPUT INFORMATION:			**Oakhurst Subdivision**	**Ocala Garden Apartments**	**Ocala Heights Subdivision**	**Ocklawaha Water Works (2 WTPS)**
2	Water Treatment System						
3	Number of Wells			1	1	2	2
4	Total Well Capacity, gpm			100.00 gpm	30.00 gpm	365.00 gpm	213.50 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			100.00 gpm	30.00 gpm	365.00 gpm	213.50 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			96000.00 gpd	28800.00 gpd	350400.00 gpd	204960.00 gpd
7	Peak Day Demand			107200.00 gpd	8800.00 gpd	129900.00 gpd	154300.00 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			148.89 gpm	12.22 gpm	180.42 gpm	214.31 gpm
10	Fire Flow Requirement	0 gpm	2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11	Fire Flow Requirement			0 gpm	0 gpm	0 gpm	0 gpm
12	Unaccounted For Water	33%	Combined	8675.74 gpd, avg	749.50 gpd, avg	25892.69 gpd, avg	32439.04 gpd, avg
13	Acceptable Unaccounted For	10%	Combined	2601.03 gpd, avg	224.70 gpd, avg	7762.77 gpd, avg	9725.40 gpd, avg
14	Excess Unaccounted for			6074.70 gpd, avg	524.79 gpd, avg	18129.93 gpd, avg	22713.64 gpd, avg
15	Property Needed to Serve			0 gpm	0 gpm	0 gpm	0 gpm
16	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
16	Treatment System (Peak Demand / Firm Reliable Capacity)			100%	100%	256%	118%
18	Storage Facilities						
19	Ground Storage Capacity, gal.			0 gallons	0 gallons	0 gallons	0 gallons
20	Usable Ground Storage (90%), gal			0 gallons	0 gallons	0 gallons	0 gallons
21	Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
22	Usable Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
23	Hydropneumatic Storage Capacity, gal.			3000 gallons	900 gallons	10000 gallons	12500 gallons
24	Usable Hydropneumatic Storage Capacity (0%), gal.			0 gallons	0 gallons	0 gallons	0 gallons
25	Total Usable Storage, gal.			0 gallons	0 gallons	0 gallons	0 gallons
26	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
27	Storage Facilities (Peak Demand / Usable Storage)			100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-5
Page 5 of 6
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

				Ponderosa Pines (2 WPS)	Quail Run Subdivision	Sandy Acres	Sun Ray Estates
1	INPUT INFORMATION:						
2	Water Treatment System						
3	Number of Wells			2	1	2	2
4	Total Well Capacity, gpm			58.00 gpm	30.00 gpm	159.72 gpm	350.00 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			58.00 gpm	30.00 gpm	159.72 gpm	350.00 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			55680.00 gpd	28800.00 gpd	153333.33 gpd	336000.00 gpd
7	Peak Day Demand			67300.00 gpd	45900.00 gpd	111000.00 gpd	242955.00 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			93.47 gpm	63.75 gpm	154.17 gpm	337.44 gpm
10	Fire Flow Requirement	0 gpm	2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11	Fire Flow Requirement			0 gpm	0 gpm	0 gpm	0 gpm
12	Unaccounted For Water	33% Combined		12910.94 gpd, avg	9496.33 gpd, avg	25771.16 gpd, avg	48269.34 gpd, avg
13	Acceptable Unaccounted For	10% Combined		3870.77 gpd, avg	2847.05 gpd, avg	7726.33 gpd, avg	14471.41 gpd, avg
14	Excess Unaccounted for			9040.17 gpd, avg	6649.28 gpd, avg	18044.83 gpd, avg	33797.94 gpd, avg
15	Property Needed to Serve			0 gpm	0 gpm	0 gpm	0 gpm
16	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
16	Treatment System (Peak Demand / Firm Reliable Capacity)			69%	100%	122%	124%
18	Storage Facilities						
19	Ground Storage Capacity, gal.			0 gallons	0 gallons	0 gallons	0 gallons
20	Usable Ground Storage (90%), gal			0 gallons	0 gallons	0 gallons	0 gallons
21	Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
22	Usable Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
23	Hydropneumatic Storage Capacity, gal.			4000 gallons	3000 gallons	2000 gallons	10000 gallons
24	Usable Hydropneumatic Storage Capacity (0%), gal.			0 gallons	0 gallons	0 gallons	0 gallons
25	Total Usable Storage, gal.			0 gallons	0 gallons	0 gallons	0 gallons
26	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
27	Storage Facilities (Peak Demand / Usable Storage)			100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-5
Page 6 of 6
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1	INPUT INFORMATION:			**Sunlight Acres Subdivision**	**Whispering Sands Subdivision**	**Winding Waters Subdivision**
2	Water Treatment System					
3	Number of Wells			1	2	2
4	Total Well Capacity, gpm			125.00 gpm	100.00 gpm	166.67 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			125.00 gpm	100.00 gpm	166.67 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			120000.00 gpd	96000.00 gpd	160000.00 gpd
7	Peak Day Demand			67650.00 gpd	86072.00 gpd	127000.00 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			93.96 gpm	119.54 gpm	176.39 gpm
10	Fire Flow Requirement	0 gpm	2 Hours	0 gpd	0 gpd	0 gpd
11	Fire Flow Requirement			0 gpm	0 gpm	0 gpm
12	Unaccounted For Water	33% Combined		8760.83 gpd, avg	14139.53 gpd, avg	19525.84 gpd, avg
13	Acceptable Unaccounted For	10% Combined		2626.54 gpd, avg	4239.11 gpd, avg	5853.95 gpd, avg
14	Excess Unaccounted for			6134.29 gpd, avg	9900.43 gpd, avg	13671.89 gpd, avg
15	Property Needed to Serve			0 gpm	0 gpm	0 gpm
16	Used and Useful Analysis, in accordance with Rule 25-30.4325:					
16	Treatment System (Peak Demand / Firm Reliable Capacity)			100%	100%	115%
18	Storage Facilities					
19	Ground Storage Capacity, gal.			0 gallons	0 gallons	0 gallons
20	Usable Ground Storage (90%), gal			0 gallons	0 gallons	0 gallons
21	Elevated Storage			0 gallons	0 gallons	0 gallons
22	Usable Elevated Storage			0 gallons	0 gallons	0 gallons
23	Hydropneumatic Storage Capacity, gal.			2000 gallons	10000 gallons	10000 gallons
24	Usable Hydropneumatic Storage Capacity (0%), gal.			0 gallons	0 gallons	0 gallons
25	Total Usable Storage, gal.			0 gallons	0 gallons	0 gallons
26	Used and Useful Analysis, in accordance with Rule 25-30.4325:					
27	Storage Facilities (Peak Demand / Usable Storage)			100%	100%	100%

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**
Systems: Sunshine Utilities - All Systems

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	3,686	3,712	3,699	204,826,021	55,373	222,615,218	4,020	0
5	TY	3,694	3,713	3,704	207,399,197	56,001	229,285,483	4,094	1.84%
6									
7				Average Growth Through 5-Year Period (Col. 8)					1.84% ======
8	*RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.								

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	300	297	299	18,692,337	62,621	18,692,337	299	0
5	TY	299	298	299	17,377,438	58,216	17,377,438	299	0.00%
6									
7				Average Growth Through 5-Year Period (Col. 8)					0.00%
8	*RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.								

Equivalent Residential Connections - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida does not have wastewater customers at Sunshine Utilities.

Standalone Rate Design - Water | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Line No.	Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
1								
2								
3	Residential (RS1)							
4	5/8" x 3/4"	44,056.00	1	44,056.00	$ 384,168.32	$ 573,849.08	$ 958,017.40	$ 21.75
5	3/4"	276.00	1.5	414.00	$ 3,610.08	$ 5,392.53	$ 9,002.61	$ 32.63
6	1"	4.00	2.5	10.00	$ 87.20	$ 130.25	$ 217.45	$ 54.38
7	1-1/4"	-	3.75	-	$ -	$ -	$ -	$ 81.56
8	1-1/2"	12.00	5	60.00	$ 523.20	$ 781.53	$ 1,304.73	$ 108.75
9	2"	12.00	8	96.00	$ 837.12	$ 1,250.44	$ 2,087.56	$ 174.00
10	3"	-	16	-	$ -	$ -	$ -	$ 348.00
11	4"	-	25	-	$ -	$ -	$ -	$ 543.75
12	6"	-	50	-	$ -	$ -	$ -	$ 1,087.50
13	8"	-	90	-	$ -	$ -	$ -	$ 1,957.50
14	10"	-	145	-	$ -	$ -	$ -	$ 3,153.75
15	Gallonage Charge per 1.000 Gallons				$ -	$ -	$ -	
16	0-5000 gallons			130,822.00	$ 265,568.66	$ 396,691.57	$ 662,260.23	$ 5.06
17	5,001-10,000 gallons			37,102.00	$ 81,995.42	$ 122,480.16	$ 204,475.58	$ 5.51
18	Over 10,000 gallons			40,167.00	$ 177,538.14	$ 265,196.51	$ 442,734.65	$ 11.02
19						$ -	$ -	
20	Residential (RS2 & GS2)					$ -	$ -	
21	5/8" x 3/4"	3,339.00	1	3,339.00	$ 31,954.23	$ 47,731.44	$ 79,685.67	$ 23.87
22	3/4"	14.00	1.5	21.00	$ 201.04	$ 300.30	$ 501.34	$ 35.81
23	1"	156.00	2.5	390.00	$ 3,733.08	$ 5,576.27	$ 9,309.35	$ 59.68
24	1-1/4"	-	3.75	-	$ -	$ -	$ -	$ 89.51
25	1-1/2"	-	5	-	$ -	$ -	$ -	$ 119.35
26	2"	-	8	-	$ -	$ -	$ -	$ 190.96
27	3"	-	16	-	$ -	$ -	$ -	$ 381.92
28	4"	-	25	-	$ -	$ -	$ -	$ 596.75
29	6"	-	50	-	$ -	$ -	$ -	$ 1,193.50
30	8"	-	90	-	$ -	$ -	$ -	$ 2,148.30
31	10"	-	145	-	$ -	$ -	$ -	$ 3,461.15
32	Gallonage Charge per 1.000 Gallons			17,377,438.00	$ 43,964.92	$ 65,672.33	$ 109,637.25	$ 6.31
33						$ -	$ -	
34	General Service (GS1)					$ -	$ -	
35	5/8" x 3/4"	99.00	1	99.00	$ 863.28	$ 1,289.52	$ 2,152.80	$ 21.75
36	3/4"	-	1.5	-	$ -	$ -	$ -	$ 32.63
37	1"	530.00	2.5	1,325.00	$ 11,554.00	$ 17,258.72	$ 28,812.72	$ 54.38
38	1-1/4"	180.00	3.75	675.00	$ 5,886.00	$ 8,792.18	$ 14,678.18	$ 81.56
39	1-1/2"	96.00	5	480.00	$ 4,185.60	$ 6,252.21	$ 10,437.81	$ 108.75
40	2"	37.00	8	296.00	$ 2,581.12	$ 3,855.53	$ 6,436.65	$ 174.00
41	3"	12.00	16	192.00	$ 1,674.24	$ 2,500.89	$ 4,175.13	$ 348.00
42	4"	12.00	25	300.00	$ 2,616.00	$ 3,907.63	$ 6,523.63	$ 543.75
43	6"	12.00	50	600.00	$ 5,232.00	$ 7,815.27	$ 13,047.27	$ 1,087.50
44	8"	-	90	-	$ -	$ -	$ -	$ 1,957.50
45	10"	-	145	-	$ -	$ -	$ -	$ 3,153.75
46	Gallonage Charge per 1.000 Gallons			21,886,286.00	$ 52,964.81	$ 79,115.86	$ 132,080.68	$ 6.03
47								
48	Total	48,847.00		52,353.00	$ 1,081,738.46	$ 1,615,840.23	$ 2,697,578.69	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC - TKCB, Inc.
Docket No. 20250052-WS

VOLUME I (September 15, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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Schedule of Water Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore				
2	this schedule is not applicable.				

Schedule of Wastewater Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-2
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	173,583	-	173,583	A-6
2	Utility Land & Land Rights	83,755	-	83,755	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(12,067)	-	(12,067)	A-10
6	Less: CIAC	-	-	-	A-12
7	Accumulated Amortization of CIAC	-	-	-	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	245,271	-	245,271	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended:1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] or Projected [ ]

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

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	12/27/2023 Balance		179,917.75
2	2023 Additions		-
3	2023 Retirements		-
4	2023 Adjustments		
5	1/31/2024 Balance		179,917.75
6	2024 Additions		107,438.81
7	2024 Retirements		
8	2024 Adjustments		
9	01/31/2025 Balance		287,356.56
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance		287,356.56

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

	(1)	(2)	(3)	(4)
Line No.	**Account No. and Name**	**Test Year Average Bal**	**Non-Used Useful %**	**Non-Used Amount**

1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore							
2	this schedule is not applicable.							

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance

1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	83,755		
7	354.2 Structures & Improvements	39,056		
8	360.2 Collection Wastewaters - Force	7,334		
9	361.2 Collection Wastewaters - Gravity	2,000		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	-		
12	364.2 Flow Measuring Devices	4,317		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	42,158		
19	371.3 Pumping Equipment	649		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	64,633		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	-		
27	389.4 Other Plant & Misc. Equipment	-		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	2,727		
35	394.5 Laboratory Equipment	-		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	10,710		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 257,338	$	$

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	83,754.75	83,754.75	83,754.75	83,754.75	83,754.75	83,754.75	83,754.75
7	354.2 Structures & Improvements	6,203.00	6,203.00	36,288.00	39,114.73	39,114.73	47,600.38	47,600.38
8	360.2 Collection Wastewaters - Force	-	-	-	-	-	-	13,620.28
9	361.2 Collection Wastewaters - Gravity	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	-	-	-	5,611.72	5,611.72	5,611.72	5,611.72
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	42,158.00	42,158.00	42,158.00	42,158.00	42,158.00	42,158.00	42,158.00
19	371.3 Pumping Equipment	-	-	-	843.40	843.40	843.40	843.40
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	45,802.00	45,802.00	45,802.00	58,110.09	58,110.09	73,325.91	73,325.91
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	3,544.66	3,544.66	3,544.66	3,544.66
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	-	-	-	10,023.51	10,023.51	14,897.46	14,897.46
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 179,917.75	$ 179,917.75	$ 210,002.75	$ 245,160.86	$ 245,160.86	$ 273,736.28	$ 287,356.56

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	83,754.75	83,754.75	83,754.75	83,754.75	83,754.75	83,754.75	83,754.75
7	354.2 Structures & Improvements	47,600.38	47,600.38	47,600.38	47,600.38	47,600.38	47,600.38	39,055.88
8	360.2 Collection Wastewaters - Force	13,620.28	13,620.28	13,620.28	13,620.28	13,620.28	13,620.28	7,334.00
9	361.2 Collection Wastewaters - Gravity	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	5,611.72	5,611.72	5,611.72	5,611.72	5,611.72	5,611.72	4,316.71
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	42,158.00	42,158.00	42,158.00	42,158.00	42,158.00	42,158.00	42,158.00
19	371.3 Pumping Equipment	843.40	843.40	843.40	843.40	843.40	843.40	648.77
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	73,325.91	73,325.91	73,325.91	73,325.91	73,325.91	73,325.91	64,633.34
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	3,544.66	3,544.66	3,544.66	3,544.66	3,544.66	3,544.66	2,726.66
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	14,897.46	14,897.46	14,897.46	14,897.46	14,897.46	14,897.46	10,709.75
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 287,357	$ 287,357	$ 287,357	$ 287,357	$ 287,357	$ 287,357	$ 257,338

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	12/27/2023 Balance	-	7,659
2	2023 Additions	-	349
3	2023 Retirements	-	
4	2023 Adjustments	-	
5	01/31/2024 Balance	-	8,008
6	2024 Additions	-	9,019
7	2024 Retirements	-	
8	2024 Adjustments	-	
9	01/31/2025 Balance	-	17,027
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	-	17,027

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6

1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance

1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		-
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		-
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	-		-
7	354.2 Structures & Improvements	1,515		-
8	360.2 Collection Wastewaters - Force	81		-
9	361.2 Collection Wastewaters - Gravity	300		-
10	362.2 Special Collecting Structures	-		-
11	363.2 Services to Customers	-		-
12	364.2 Flow Measuring Devices	396		-
13	365.2 Flow Measuring Installations	-		-
14	389.2 Other Plant & Misc. Equipment	-		-
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		-
17	354.3 Structures & Improvements	-		-
18	370.3 Receiving Wells	819		-
19	371.3 Pumping Equipment	17		-
20	389.3 Other Plant & Misc. Equipment	-		-
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		-
23	354.4 Structures & Improvements	-		-
24	380.4 Treatment & Disposal Equipment	8,395		-
25	381.4 Plant Wastewaters	-		-
26	382.4 Outfall Wastewater Lines	-		-
27	389.4 Other Plant & Misc. Equipment	-		-
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		-
30	354.5 Structures & Improvements	-		-
31	390.5 Office Furniture & Equipment	-		-
32	391.5 Transportation Equipment	-		-
33	392.5 Stores Equipment	-		-
34	393.5 Tools, Shop & Garage Equipment	78		-
35	394.5 Laboratory Equipment	-		-
36	395.5 Power Operated Equipment	-		-
37	396.5 Communication Equipment	466		-
38	397.5 Miscellaneous Equipment	-		-
39	398.5 Other Tangible Plant	-		-
40	TOTAL	$ 12,067	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	928	945	1,039	1,141	1,243	1,367	1,491
8	360.2 Collection Wastewaters - Force	-	-	-	-	-	-	38
9	361.2 Collection Wastewaters - Gravity	278	282	285	289	293	296	300
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	-	-	-	94	187	281	374
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	117	234	351	468	585	702	819
19	371.3 Pumping Equipment	-	-	-	4	8	12	16
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	6,685	6,897	7,109	7,379	7,648	7,988	8,327
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	18	37	55	74
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	-	-	-	84	167	291	415
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 8,008	$ 8,357	$ 8,785	$ 9,476	$ 10,167	$ 10,992	$ 11,854

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	1,615	1,739	1,863	1,987	2,111	2,234	1,515
8	360.2 Collection Wastewaters - Force	76	113	151	189	227	265	81
9	361.2 Collection Wastewaters - Gravity	304	308	311	315	319	322	300
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	468	561	655	748	842	935	396
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	936	1,053	1,170	1,287	1,404	1,521	819
19	371.3 Pumping Equipment	20	23	27	31	35	39	17
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	8,667	9,007	9,347	9,686	10,026	10,366	8,395
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	92	111	129	148	166	185	78
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	539	664	788	912	1,036	1,160	466
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 12,716	$ 13,578	$ 14,441	$ 15,303	$ 16,165	$ 17,027	$ 12,067

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	12/27/2023 Balance	-	-
2	2023 Additions		
3	2023 Adjustments	-	-
4	01/31/2024 Balance	-	-
5	2024 Additions	-	-
6	2024 Adjustments	-	-
7	01/31/2025 Balance	-	-
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	-

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	$ -	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	$ -	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	12/27/2023 Balance	-	-
2	2023 Additions		
3	2023 Adjustments	-	-
4	01/31/2024 Balance	-	-
5	2024 Additions	-	-
6	2024 Adjustments	-	-
7	01/31/2025 Balance	-	-
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	-

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	$ -	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	-	1,240	1,240.12
4	Accounts Rec'b - Customer	-	2,404	2,403.94
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	-	4	4.25
7	Allowance for Bad Debts	-	(1,797)	(1,797.48)
8	Prepayments	-	29	29.37
9	Miscellaneous Current & Accrued Assets	-	11,271	11,270.93
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	-	(44,245)	(44,245.33)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	(65,154)	(65,154)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	(56)	(55.77)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	-	(5,860)	(5,860.43)
20				
21	Working Capital (Balance Sheet Method)	$ -	$ (102,164)	$ (102,164)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	179,918	179,918	210,003	245,161	245,161	273,736	287,357
2	Construction Work in Progress	15,448	151,532	190,353	195,141	239,822	250,791	253,645
3	Other Utility Plant Adjustments	300,405	300,405	300,405	300,405	300,405	300,405	300,405
4	GROSS UTILITY PLANT	$ 495,771	$ 631,854	$ 700,760	$ 740,706	$ 785,387	$ 824,932	$ 841,406
5	Less: Accumulated Depreciation	(8,008)	(8,357)	(8,785)	(9,476)	(10,167)	(10,992)	(11,854)
6	NET UTILITY PLANT	$ 487,763	$ 623,497	$ 691,976	$ 731,230	$ 775,220	$ 813,940	$ 829,552
7	Cash	4,500	1,863	368	1,285	1,201	319	798
8	Accounts Rec'b - Customer	-	4,872	2,966	2,769	2,711	2,689	2,157
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	7	7	7	7
11	Allowance for Bad Debts	-	(1,236)	393	(170)	(1,875)	(1,980)	(2,061)
12	Prepayments	64	59	53	47	41	35	29
13	Miscellaneous Current & Accrued Assets	4,062	4,136	3,546	4,400	11,992	13,787	15,022
14	TOTAL CURRENT ASSETS	$ 8,627	$ 9,694	$ 7,325	$ 8,338	$ 14,077	$ 14,857	$ 15,951
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	94,569	772	792	844	820	820	(4,432)
17	Clearing Accounts	(977)	(1,012)	(1,165)	(1,280)	(1,356)	(1,334)	(1,605)
18	Deferred Rate Case Expense	-	3	3	3	3	3	488
19	Other Miscellaneous Deferred Debits	3,845	3,845	3,845	3,845	3,781	4,527	4,403
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 97,437	$ 3,608	$ 3,475	$ 3,412	$ 3,248	$ 4,016	$ (1,145)
22	TOTAL ASSETS	$ 593,826	$ 636,799	$ 702,776	$ 742,980	$ 792,545	$ 832,813	$ 844,358
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	287,357	287,357	287,357	287,357	287,357	287,357	257,338
2	Construction Work in Progress	267,664	344,259	338,496	281,288	243,002	247,908	232,258
3	Other Utility Plant Adjustments	300,405	300,405	300,405	300,405	300,405	300,405	300,405
4	GROSS UTILITY PLANT	855,425	932,020	926,257	869,050	830,763	835,669	790,000
5	Less: Accumulated Depreciation	(12,716)	(13,578)	(14,441)	(15,303)	(16,165)	(17,027)	(12,067)
6	NET UTILITY PLANT	842,709	918,442	911,816	853,747	814,598	818,642	777,933
7	Cash	51	1,245	1,066	2,101	211	1,115	1,240
8	Accounts Rec'b - Customer	2,216	2,219	2,224	2,219	2,137	2,072	2,404
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	7	7	7	7	-	-	4
11	Allowance for Bad Debts	(2,327)	(2,826)	(2,864)	(2,604)	(2,717)	(3,100)	(1,797)
12	Prepayments	23	26	3	2	0	0	29
13	Miscellaneous Current & Accrued Assets	15,348	16,087	14,392	13,784	14,996	14,971	11,271
14	TOTAL CURRENT ASSETS	15,317	16,758	14,828	15,508	14,627	15,058	13,151
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	(4,432)	(4,432)	(4,432)	(4,432)	(4,432)	(4,432)	5,200
17	Clearing Accounts	(1,569)	(1,518)	(2,014)	(1,910)	410	710	(1,125)
18	Deferred Rate Case Expense	488	516	567	600	600	600	298
19	Other Miscellaneous Deferred Debits	5,059	4,934	4,810	4,685	4,827	4,827	4,403
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	(454)	(499)	(1,069)	(1,056)	1,405	1,705	8,776
22	TOTAL ASSETS	857,573	934,701	925,576	868,198	830,630	835,405	799,860
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	441,550	441,550	441,550	441,550	441,516	441,516	695,208
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(19,600)	(24,163)	(46,626)	(57,601)	(58,328)	(62,251)	(64,197)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	421,950	417,387	394,924	383,950	383,189	379,265	631,011
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	136,352	161,669	235,521	289,062	362,952	398,654	135,115
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	136,352	161,669	235,521	289,062	362,952	398,654	135,115
12	Accounts Payable	32,134	53,589	67,735	64,657	41,116	45,900	72,762
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	56	56	56	56	56	56	56
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	3,333	4,098	4,539	5,256	5,233	8,938	5,415
20	TOTAL CURRENT & ACC. LIABILITIES	35,524	57,743	72,331	69,968	46,405	54,894	78,232
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	-	-	-	-	-	-	-
27	Less: Accum. Amortization of CIAC	-	-	-	-	-	-	-
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	593,826	636,799	702,776	742,980	792,545	832,813	844,358

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	695,208	695,208	695,208	651,374	608,215	646,441	564,315
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(62,965)	(67,126)	(77,354)	(83,138)	(75,601)	(74,159)	(59,470)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	632,243	628,082	617,854	568,236	532,614	572,282	504,845
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	156,009	230,054	230,707	-	-	-	179,700
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	156,009	230,054	230,707	-	-	-	179,700
12	Accounts Payable	60,072	65,786	72,306	24,072	11,683	(36,625)	44,245
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	270,790	280,168	296,042	65,154
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	56	56	56	56	56	56	56
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	9,193	10,723	4,653	5,045	6,110	3,650	5,860
20	TOTAL CURRENT & ACC. LIABILITIES	69,321	76,565	77,015	299,963	298,016	263,123	115,315
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	-	-	-	-	-	-	-
27	Less: Accum. Amortization of CIAC	-	-	-	-	-	-	-
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	857,573	934,701	925,576	868,198	830,630	835,405	799,860

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.)
Schedule Year Ended:1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore						
2	this schedule is not applicable.						

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.)
Schedule Year Ended:1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	$ 99,715.0	-	99,715	91,511	191,226	B-4
2	Operation & Maintenance	$ 133,911	7,926	141,837	4,118	145,955	B-6
3	Depreciation, net of CIAC Amort.	$ 9,019	-	9,019	-	9,019	B-14
4	Amortization	$ -	-	-	-	-	
5	Taxes Other Than Income	$ 14,599	-	14,599	-	14,599	B-15
6	Provision for Income Taxes	$ -	-	-	318	318	C-1
7	OPERATING EXPENSES	157,529	7,926	165,456	4,436	169,892	
8	NET OPERATING INCOME	(57,814)		(65,741)	87,075	21,334	
9	RATE BASE	$ 245,271		$ 245,271		245,271	
10	RATE OF RETURN	-23.57%		-26.80%		8.70%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule: B-3**
Schedule Year Ended:1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] or Projected [ ] | **Preparer: Brent Thies**

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

Line No.	Description		Water	Wastewater
1	**Operations & Maintenance**			
2				
3	Customer Billing Cost		-	(1,130)
4	New third party provider contract began 1/1/25			
5	Property Insurance		-	(1,479)
6	New policy as of 2/1/25			
7	Admin Expenses Transferred		-	(6,200)
8	Adjustment to overhead allocation			
9	Contract Operations		-	22,459
10	New third party contract began 10/1/2024			
11	Testing		-	(1,165)
12	Cost included in new contract that began 10/1/2024			
13	Chemicals		-	(4,647)
14	Cost included in new contract that began 10/1/2024			
15	Sludge Removal		-	89
16	Cost included in new contract that began 10/1/2024			
17				
18	**Total Adjustment Operation & Maintenance**		-	7,926.44
19				
20	**Adjustment for Income Tax**			
21	Taxable Income before State Tax	1,374.00		
22	Less State Tax Exemption	(696.79)		
23	State Taxable Income	677.21		
24	**State Income tax (5.5%)**	**37.25**		
25				
26	Federal Taxable Income	1,336.76		
27	**Federal Income Tax (21%)**	**280.72**		
28				
29	Total Adjustment for Income Tax			318
30				
31	**Revenues**			
32	Adjustment for required return			21,334
33				
34	Adjustment for negative operating income			65,741
35				
36	Adjustment to revenue for Income Tax			318
37				
38	Adjustment for RAF fees on increased revenue			4,118
39				
40	**Total Adjustment to Revenues**			91,511

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 99,715
2	461.1 Metered - Residential	$ -	521.2 Flat Rate - Commercial	$ -
3	461.2 Metered - Commercial	$ -	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ -	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 99,715
17	470 Forfeited Discounts	$ -		---
18	471 Misc. Service Revenues	$ -	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ -
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ -	536 Other Wastewater Revenues	$ -
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ -	TOTAL OTHER WASTEWATER REVENUES	$ -
26		======		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 99,715
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

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

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore													
2	this schedule is not applicable.													

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

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

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (39)	$ -	$ (39)
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (184)	$ -	$ -	$ -	$ 146	$ (20)	$ (31)	$ -	$ -	$ (89)
6	715 Purchased Power	$ 1,773	$ 1,874	$ 1,670	$ -	$ 1,133	$ 1,161	$ 2,001	$ 1,047	$ 1,140	$ 1,220	$ 84	$ 757	$ 13,859
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	718 Chemicals	$ -	$ 931	$ 576	$ -	$ 2,211	$ 665	$ -	$ 1,875	$ 655	$ 376	$ (2,642)	$ -	$ 4,647
9	720 Materials & Supplies	$ -	$ -	$ -	$ 387	$ 129	$ (129)	$ -	$ (56)	$ 106	$ (70)	$ -	$ -	$ 368
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	732 Contractual Services - Acct.	$ -	$ -	$ 9	$ -	$ -	$ -	$ -	$ 38	$ -	$ -	$ -	$ 40	$ 87
12	733 Contractual Services - Legal	$ 13	$ 10	$ -	$ 72	$ -	$ 130	$ 5	$ 23	$ -	$ -	$ 59	$ -	$ 311
13	734 Contractual Services - Mgmt. Fees	$ 2,299	$ 2,498	$ 2,167	$ 1,951	$ 2,305	$ 2,301	$ 2,213	$ 2,698	$ 1,674	$ 1,136	$ 5,377	$ 1,837	$ 28,456
14	735 Contractual Services - Other	$ 5,092	$ 5,097	$ 5,101	$ 5,605	$ 5,425	$ 5,968	$ 3,817	$ 6,787	$ 14,890	$ 10,248	$ (4,615)	$ 6,712	$ 70,125
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 883	$ 500	$ 755	$ 743	$ 743	$ 280	$ 280	$ 743	$ 40	$ 280	$ 280	$ 330	$ 5,856
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ -	$ 50
25	770 Bad Debt Expense	$ 148	$ 151	$ 146	$ 138	$ 140	$ 158	$ 148	$ 157	$ 155	$ 158	$ (1,083)	$ 150	$ 566
26	775 Miscellaneous Expenses	$ 1,437	$ 988	$ 536	$ 764	$ 680	$ 586	$ 385	$ 1,087	$ 642	$ 895	$ 344	$ 1,371	$ 9,714
27	TOTAL	$ 11,648	$ 12,053	$ 10,964	$ 9,480	$ 12,770	$ 11,125	$ 8,853	$ 14,549	$ 19,286	$ 14,216	$ (2,230)	$ 11,196	$ 133,911

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY __/__/__	(3) Current TY __/__/__	(4) $ Difference	(5) % Difference	(6) Explanation

1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
2 this schedule is not applicable.

Operation & Maintenance Expense Comparison - Wastewater

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 9/30/2018	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ 6,389	$ -	$ (6,389)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses
2	703 Salaries & Wages - Officers, Etc	$ 15,742	$ -	$ (15,742)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	0%	
4	710 Purchased Sewage Treatment	$ -	$ (39)	$ (39)	100%	Prior owners did not record any expense
5	711 Sludge Removal Expense	$ 2,150	$ (89)	$ (2,239)	-104%	Prior owners had to remove more sludge than CSWR-FL did in the test year A negative value includes a one time vendor credit
6	715 Purchased Power	$ 9,492	$ 13,859	$ 4,367	46%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage
7	716 Fuel for Power Purchased	$ -	$ -	$ -	0%	
8	718 Chemicals	$ 511	$ 4,647	$ 4,136	809%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal
9	720 Materials & Supplies	$ 842	$ 368	$ (474)	-56%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year
10	730 Contractual Services - Billing	$ 3,787	$ -	$ (3,787)	-100%	This expense is recorded to the Miscellaneous Expense line in the current test year
11	731 Contractual Services - Engr	$ -	$ -	$ -	0%	
12	732 Contractual Services - Acct	$ 753	$ 87	$ (666)	-88%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt Fees
13	733 Contractual Services - Legal	$ -	$ 311	$ 311	100%	Prior owners did not record any expense
14	734 Contractual Services - Mgmt Fees	$ -	$ 28,456	$ 28,456	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year
15	735 Contractual Services - Other	$ 23,229	$ 70,125	$ 46,896	202%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year
16	741 Rental of Building/Real Prop	$ 8,860	$ -	$ (8,860)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year
17	742 Rental of Equipment	$ -	$ -	$ -	0%	
18	750 Transportation Expenses	$ -	$ -	$ -	0%	
19	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
20	757 Insurance - General Liability	$ 501	$ 5,856	$ 5,355	1069%	General Liability Insurance is subject to increase based on the property value of the system, an increase to property value over this amount of time is normal
21	758 Insurance - Workman's Comp	$ -	$ -	$ -	0%	
22	759 Insurance - Other	$ -	$ -	$ -	0%	
23	760 Advertising Expense	$ -	$ -	$ -	0%	
24	766 Reg Comm Exp - Rate Case Amort	$ -	$ -	$ -	0%	
25	767 Reg Comm Exp - Other	$ 384	$ 50	$ (334)	-87%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense
26	770 Bad Debt Expense	$ 1,442	$ 566	$ (876)	-61%	CSWR-FL recorded Year End customer write offs
27	775 Miscellaneous Expenses	$ 1,946	$ 9,329	$ 7,383	379%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses
28	TOTAL	$ 76,028	$ 133,526	$ 57,498	76%	
29	Total Customers	274	281	7	3%	
30	Consumer Price Index - U**	252.439	317.671	65.23	26%	

Benchmark Index	Increase in Customer ERUs	1.03
	Increase in CPI	1.26
		1.29

Prior Test Year data was gathered from Docket # 20180218-SU Final Order Schedule 3-C
**Source. Bureau of Labor Statistics*

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - IT	$ 578	Remote Monitoring Subscription Cost
3	Backflow Solutions Inc.	OSS - IT	$ 14	Cloud-based online subscription service for managing backflow prevention programs
4				
5	Beckemeier LeMoine Law	OSS - Legal	$ 22	Legal Services
6	Bryant Miller Olive	OSS - Legal	$ 32	Legal Services
7	CT Corporation	OSS - Legal	$ 5	Annual Cost for Statutory Representation
8	David Woodsmall	OSS - Legal	$ 13	Legal Services
9	Radey Law Firm	OSS - Legal	$ 239	Legal Services
10				
11	McGuireWoods LLP	OSS - MGMT Consult	$ 676	System Operations Consultant
12				
13	PNC & Invoice Cloud	OSS - Bank Fees	$ 1,153	Bank Fees
14				
15	UHY Advisors	OSS - Audit and Accounting	$ 46	Tax Preparation
16	Leo Berwick LP	OSS - Audit and Accounting	$ 40	Property Tax Consulting
17				
18			$ 2,817	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.) CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18	Total				
19					
20	Estimate Through				
21	[ ] PAA				
22	[x] Commission Hearing				
23					
24	Amortization Period 4 Years				
25	Explanation if different from Section 367.0816, Florida Statutes				
26					
27					
28					

Line No.	Amortization of Rate Case Expense	(A) Water	(B) Wastewater	(C) Total
29				
30				
31				
32	Prior Unamortized Rate Case Expense	-	-	-
33	Current Rate Case Expense	-	600	600
34		- - - - - - - - - -	- - - - - -	- - - - - -
35	Total Projected Rate Case Expense		52,878	52,878
36		= = = = = = = = = =	= = = = =	= = = =
37	Annual Amortization	-	13,220	13,220
38		= = = = = = = = = =	= = = = =	= = = =
39	Method of Allocation Between Systems	0%	100%	100%
40	(Provide Calculation)			

System	Total Water	Total Sewer Cus	% Water Cust	% Sewer Customers
TKCB	-	281	0%	100%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages					Amounts Allocated			
			Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	Total

CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore this schedule is not applicable.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore					
2	this schedule is not applicable.					

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ -				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 1,306				
8	360.2 Collection Wastewaters - Force	$ 265				
9	361.2 Collection Wastewaters - Gravity	$ 44				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ -				
12	364.2 Flow Measuring Devices	$ 935				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ 1,404				
19	371.3 Pumping Equipment	$ 39				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 3,681				
25	381.4 Plant Wastewaters	$ -				
26	382.4 Outfall Wastewater Lines	$ -				
27	389.4 Other Plant & Misc. Equipment	$ -				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ -				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ 185				
35	394.5 Laboratory Equipment	$ -				
36	395.5 Power Operated Equipment	$ -				
37	396.5 Communication Equipment	$ 1,160				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 9,019	$	$	$	
42						
43	LESS: AMORTIZATION OF CIAC	0				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 9,019	$	$	$	
46						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended:1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ] | **Recap Schedules: B-1,B-2**

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ -	$ -	$ -	$ -	$ -
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ -	$ -	$ -	$ -	$ -
WASTEWATER						
10	Test Year Per Books	$ 10,362	$ -	$ 4,237	$ -	$ 14,599
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 10,362	$ -	$ 4,237	$ -	$ 14,599
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 10,362	$ -	$ 4,237	$ -	$ 14,599

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(16,173.60)	18321.48	2,147.88	2,147.88	0
2	Deferred Income Tax Expense	C-5	0	0	0	0	0
3	ITC Realized This Year	C-8	0	0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0	0	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0	0	0
6	Total Income Tax Expense		(16,173.60)	18,321.48	2,147.88	2,147.88	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	-57814.18562	0	-57814.18562	0	-57814.18562
2	Add: Income Tax Expense Per Books (Sch. B-1)	0	0	0	0	0
3	Subtotal	(57,814.19)	-	(57,814.19)	-	(57,814.19)
4	Less: Interest Charges (Sch. C-3)	5,999.58	-	5,999.58	-	5,999.58
5	Taxable Income Per Books	(63,813.77)	-	(63,813.77)	-	(63,813.77)
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(63,813.77)	-	(63,813.77)	-	(63,813.77)
10	Less: State Income Tax Exemption ($5,000)				-	
11	State Taxable Income	(63,813.77)	-	(63,813.77)	-	(63,813.77)
12	State Income Tax (5.5% of Line 11)	(3,509.76)	-	(3,509.76)	-	(3,509.76)
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(3,509.76)	-	(3,509.76)	-	(3,509.76)
16	Federal Taxable Income (Line 9 - Line 15)	(60,304.01)	-	(60,304.01)	-	(60,304.01)
17	Federal Income Tax Rate	21%	21%	21%	21%	21%
18	Federal Income Taxes (Line 16 x Line 17)	(12,663.84)	-	(12,663.84)	-	(12,663.84)
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(12,663.84)	-	(12,663.84)	-	(12,663.84)
	Summary:					
21	Current State Income Taxes (Line 15)	(3,509.76)	-	(3,509.76)	-	(3,509.76)
22	Current Federal Income Taxes (Line 20)	(12,663.84)	-	(12,663.84)	-	(12,663.84)
23	Total Current Income Tax Expense (To C-1)	(16,173.60)	-	(16,173.60)	-	(16,173.60)

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

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	5,999.58	0	5,999.58	-	5,999.58
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	5,999.58	-	5,999.58	-	5,999.58

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

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

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule: C-5**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name _____ Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule: C-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	65,153.85	26.56%	8.50%	2.26%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	180,117.15	73.44%	8.77%	6.44%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	245,271.00	100.00%		8.70%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended:1/31/2025
Historic [X] or Projected [ ]

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments Specific		(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-					
2	Short-Term Debt	65,154					65,154
3	Preferred Stock	-					
4	Common Equity	504,845	A	Parent Equity		(324,728)	180,117
5	Customer Deposits	-					
6	Tax Credits - Zero Cost	-					
7	Tax Credits - Wtd. Cost	-					
8	Accum. Deferred Income Tax	-					
9	Other (Explain)	-					
10	Total	569,999					245,271

* List corresponding adjustments to rate base below:

	Description	Amount
A	Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	324727.96

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Schedule: D-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	5,999.58	11/22/2026	65,153.85	9.2%
	Total	5,999.58		65,153.85	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))

CSWR-Florida has no long-term debt

Total

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
	CSWR-Florida has no variable rate long-term date												
	Total												

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-1
Page 1 of 1
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	$ 20.25	$ 36.54
	Gallonage charge per 1,000 Gallons		
3	6,000 gallons cap	$ 7.14	$ 12.88
4			
5	General Service		
6	5/8" x 3/4"	$ 20.25	$ 36.54
7	3/4"	$ 30.38	$ 54.81
8	1"	$ 50.63	$ 91.35
9	1-1/2"	$ 101.25	$ 182.70
10	2"	$ 162.00	$ 292.32
11	3"	$ 324.00	$ 548.10
12	4"	$ 506.25	$ 913.50
13	6"	$ 1,012.50	$ 1,827.00
14	Gallonage charge per 1,000 Gallons	$ 8.55	$ 12.88

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
	Residential						
1	All Meter Sizes	2998		$ 20.25	$ 60,709.50	$ 36.54	$ 109,546.92
	Gallonage charge per 1,000 Gallons						
2	6,000 gallons cap		7,428.00	$ 7.14	$ 53,035.92	$ 12.88	$ 95,704.60
3							
4	Total Residential	2998	7,428.00		$ 113,745.42		$ 205,251.52
5							
6	Average Bill				$ 37.94		$ 68.46
7							
8	General Service						
9	5/8" x 3/4"	-	-	$ 20.25	-		-
10	3/4"	-	-	$ 30.38	-		-
11	1"	-	-	$ 50.63	-		-
12	1-1/2"	-	-	$ 101.25	-		-
13	2"	-	-	$ 162.00	-		-
14	3"	-	-	$ 324.00	-		-
15	4"	-	-	$ 506.25	-		-
16	6"	-	-	$ 1,012.50	-		-
17	Gallonage charge per 1,000 Gallons	-	-	$ 8.55	-		-
18							
19	Total Gen. Serv.	-	-		-		
20							
21	Average Bill						
22							
23	List Other Classes						
24	As Above						
25							
26	Totals	2998	7,428.00		113,745.42		205,251.52
27							
28	Unbilled Revenues						
29	Other Revenue						
30	Misc. Serv. Charges						
31							
32	Total Revenue				113,745.42		205,251.52
33							
34	Booked Revenue				$ 99,714.99		
35							
36	Difference (Explain)				$ (14,030.43)		
37							
38	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.						
39	The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue						
40	posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-3
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	281					281
2	March	252					252
3	April	254					254
4	May	254					254
5	June	244					244
6	July	254					254
7	August	253					253
8	September	253					253
9	October	249					249
10	November	252					252
11	December	256					256
12	January	257					257
	Total	3,059					3,059

Miscellaneous Service Charges | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-4
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	N/A	N/A	$ 50.75	$ 101.50
6					
7	Premises Visit	N/A	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	This utility did not collect any miscellaneous charges during the test year; therefore, this schedule is not applicable.					

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Private Fire Protection Service

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: E-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Contracts and Agreements Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule: E-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		No outstanding contracts/agreements having rates or conditions different from those on
2		approved tariff.

Tax or Franchise Fee Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule: E-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule: E-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
	Sewer		
1	This utility does not have any present availability charges for wastewater services.		
2			
3	Main Extension Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.										

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water

CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore this schedule is not applicable.

Gallons of Wastewater Treated
In Thousands of Gallons

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) Sunlakes WWTP	(2) (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
		Individual Plant Flows				
Feb-24	14,200.00				14,200.00	
Mar-24	21,548.00				21,548.00	
Apr-24	21,103.00				21,103.00	
May-24	22,537.00				22,537.00	
Jun-24	21,374.00				21,374.00	
Jul-24	20,134.00				20,134.00	
Aug-24	20,822.00				20,822.00	
Sep-24	20,352.00				20,352.00	
Oct-24	20,100.00				20,100.00	
Nov-24	18,600.00				18,600.00	
Des-24	15,100.00				15,100.00	
Jan-25	15,800.00				15,800.00	
Total	231,670.00				231,670.00	

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-3
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

DATE	GPD

CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore this schedule is not applicable.

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		99,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	APR	22,537

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore this schedule is not applicable.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

Line No.		
1	Used and Useful Flow	45,000.00
2	Property Needed for Post Test Year Period	0
3	Permitted Capacity	99,000.00 gpd
4	Used and Useful Percentage	45.45%

5 Please note that the used and useful percentage for the wastewater treatment plant
6 reflects that the facility was constructed with excess capacity to accommodate anticipated
7 future development.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore this schedule is not applicable.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	281	257	269	7,428	27.61	7,428	269	N/A

CSWR-Florida has only owned this system for the test year therefore has no data to provide prior to the test year.

Standalone Rate Design - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	2,998.00	1.00	2,998.00	$ 60,709.50	48,842.26	$ 109,551.76	$ 36.54
Gallonage charge per 1,000 Gallons	6,000 gallons cap		7,428.00	$ 53,035.92	42,668.68	$ 95,704.60	$ 12.88
General Service							
5/8" x 3/4"	-	1.00	-	$ -	-	$ -	$ 36.54
3/4"	-	1.50	-	$ -	-	$ -	$ 54.81
1"	-	2.50	-	$ -	-	$ -	$ 91.35
1-1/2"	-	5.00	-	$ -	-	$ -	$ 182.70
2"	-	8.00	-	$ -	-	$ -	$ 292.32
3"	-	15.00	-	$ -	-	$ -	$ 548.10
4"	-	25.00	-	$ -	-	$ -	$ 913.50
6"	-	50.00	-	$ -	-	$ -	$ 1,827.00
Gallonage charge per 1,000 Gallons				$ -	-	$ -	$ 12.88
Total:	2,998.00		2,998.00	$ 113,745.42	91,510.94	$ 205,256.36	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC -
Tradewinds Utilities, Inc.

Docket No. 20250052-WS

VOLUME I (September 15, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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Schedule of Water Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,102,258	-	1,102,258	A-5
2	Utility Land & Land Rights	119,988	-	119,988	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(849,601)	-	(849,601)	A-9
6	Less: CIAC	(342,919)	-	(342,919)	A-12
7	Accumulated Amortization of CIAC	342,484	-	342,484	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	372,210	-	372,210	

Schedule of Wastewater Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-2
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	639,537	-	639,537	A-6
2	Utility Land & Land Rights	33,938	-	33,938	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(553,008)	-	(553,008)	A-10
6	Less: CIAC	(545,968)	-	(545,968)	A-12
7	Accumulated Amortization of CIAC	546,854	-	546,854	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	121,353	-	121,353	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended:1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historical [X] Projected [ ]

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

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	1,116,370	628,861
2	2023 Additions	47,431	26,127
3	2023 Retirements	(8,707)	(32,112)
4	2023 Adjustments		
5	1/31/2024 Balance	1,155,094	622,876
6	2024 Additions	96,319	60,117
7	2024 Retirements		
8	2024 Adjustments		
9	01/31/2025 Balance	1,251,414	682,993
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	1,251,414	682,993

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	-		
7	304.2 Structures & Improvements	119,988		
8	305.2 Collect. & Impound. Reservoirs	140,318		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	-		
11	308.2 Infiltration Galleries & Tunnels	1,512		
12	309.2 Supply Mains	-		
13	310.2 Power Generation Equipment	2,469		
14	311.2 Pumping Equipment	19,733		
15	339.2 Other Plant & Misc. Equipment	79,372		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	-		
20	339.3 Other Plant & Misc. Equipment	12,980		
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	-		
25	331.4 Transm. & Distribution Mains	295,521		
26	333.4 Services	316,286		
27	334.4 Meters & Meter Installations	72,537		
28	335.4 Hydrants	144,120		
29	339.4 Other Plant & Misc. Equipment	8,000		
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	-		
34	341.5 Transportation Equipment	-		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	-		
37	344.5 Laboratory Equipment	-		
38	345.5 Power Operated Equipment	-		
39	346.5 Communication Equipment	-		
40	347.5 Miscellaneous Equipment	9,410		
41	348.5 Other Tangible Plant	-		
42	TOTAL	$ 1,222,246	$	$

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	119,988	119,988	119,988	119,988	119,988	119,988	119,988
7	304.2 Structures & Improvements	132,639	134,729	134,729	134,729	134,729	144,072	144,072
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	2,457	2,457
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,469	2,469	2,469	2,469	2,469	2,469	2,469
13	310.2 Power Generation Equipment	19,733	19,733	19,733	19,733	19,733	19,733	19,733
14	311.2 Pumping Equipment	75,489	75,489	75,489	75,489	75,489	75,489	75,489
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	6,264	6,264	10,248	14,597	14,597	14,597	14,597
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	288,879	288,879	296,729	296,729	296,729	296,729	296,729
25	331.4 Transm. & Distribution Mains	282,944	282,944	310,239	315,536	315,536	325,565	325,565
26	333.4 Services	69,852	69,852	69,852	69,852	69,852	72,822	74,414
27	334.4 Meters & Meter Installations	142,782	142,782	142,782	144,080	144,080	144,080	144,710
28	335.4 Hydrants	8,000	8,000	8,000	8,000	8,000	8,000	8,000
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	6,056	6,056	6,056	6,056	6,056	6,056	6,056
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,155,094	$ 1,157,184	$ 1,196,313	$ 1,207,257	$ 1,207,257	$ 1,232,057	$ 1,234,279

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	119,987.89	119,987.89	119,987.89	119,987.89	119,987.89	119,987.89	119,987.89
7	304.2 Structures & Improvements	144,072.36	144,072.36	144,072.36	144,072.36	144,072.36	144,072.36	140,317.84
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	2,456.73	2,456.73	2,456.73	2,456.73	2,456.73	2,456.73	1,511.83
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,469.00	2,469.00	2,469.00	2,469.00	2,469.00	2,469.00	2,469.00
13	310.2 Power Generation Equipment	19,733.00	19,733.00	19,733.00	19,733.00	19,733.00	19,733.00	19,733.00
14	311.2 Pumping Equipment	83,901.38	83,901.38	83,901.38	83,901.38	83,901.38	83,901.38	79,371.64
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	14,596.87	14,596.87	14,596.87	14,596.87	14,596.87	14,596.87	12,980.40
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	296,729.00	296,729.00	296,729.00	296,729.00	296,729.00	296,729.00	295,521.31
25	331.4 Transm. & Distribution Mains	325,564.98	325,564.98	325,564.98	325,564.98	325,564.98	325,564.98	316,286.05
26	333.4 Services	74,414.25	74,414.25	74,414.25	74,414.25	74,414.25	74,414.25	72,537.06
27	334.4 Meters & Meter Installations	144,709.99	144,709.99	144,709.99	144,709.99	144,709.99	144,709.99	144,119.68
28	335.4 Hydrants	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	6,055.69	14,778.18	14,778.18	14,778.18	14,778.18	14,778.18	9,410.49
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,242,691.14	$ 1,251,413.63	$ 1,251,413.63	$ 1,251,413.63	$ 1,251,413.63	$ 1,251,413.63	$ 1,222,246.20

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	33,938		
7	354.2 Structures & Improvements	1,218		
8	360.2 Collection Wastewaters - Force	43,120		
9	361.2 Collection Wastewaters - Gravity	146,699		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	64,155		
12	364.2 Flow Measuring Devices	209,442		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	127,086		
19	371.3 Pumping Equipment	-		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	8,573		
25	381.4 Plant Wastewaters	1,952		
26	382.4 Outfall Wastewater Lines	-		
27	389.4 Other Plant & Misc. Equipment	-		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	-		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	37,292		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 673,475	$	$

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93
7	354.2 Structures & Improvements	-	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00
8	360.2 Collection Wastewaters - Force	33,447.00	43,925.58	43,925.58	43,925.58	43,925.58	43,925.58	43,925.58
9	361.2 Collection Wastewaters - Gravity	141,888.00	141,888.00	141,888.00	146,954.40	146,954.40	148,439.40	148,439.40
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00
12	364.2 Flow Measuring Devices	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	9,287.37	9,287.37	9,287.37	9,287.37	9,287.37	9,287.37
25	381.4 Plant Wastewaters	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	10,967.60	10,967.60	39,711.04	41,182.54	41,182.54	41,182.54	41,182.54
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 622,875.53	$ 643,961.48	$ 672,704.92	$ 679,242.82	$ 679,242.82	$ 680,727.82	$ 680,727.82

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93
7	354.2 Structures & Improvements	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00	1,218.46
8	360.2 Collection Wastewaters - Force	43,925.58	43,925.58	43,925.58	43,925.58	43,925.58	43,925.58	43,119.54
9	361.2 Collection Wastewaters - Gravity	148,439.40	148,439.40	148,439.40	148,439.40	148,439.40	148,439.40	146,699.08
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00
12	364.2 Flow Measuring Devices	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	9,287.37	9,287.37	9,287.37	9,287.37	9,287.37	9,287.37	8,572.96
25	381.4 Plant Wastewaters	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	41,182.54	43,447.32	43,447.32	43,447.32	43,447.32	43,447.32	37,291.96
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 680,727.82	$ 682,992.60	$ 682,992.60	$ 682,992.60	$ 682,992.60	$ 682,992.60	$ 673,474.93

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	838,683	579,428
2	2023 Additions	4,637	907
3	2023 Retirements	(8,707)	(32,112)
4	2023 Adjustments		
5	01/31/2024 Balance	834,613	548,223
6	2024 Additions	30,529	9,864
7	2024 Retirements		
8	2024 Adjustments		
9	01/31/2025 Balance	865,142	558,086
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	865,142	558,086

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-		-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	110,579		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	19		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	2,424		-
13	310.2 Power Generation Equipment	19,733		-
14	311.2 Pumping Equipment	75,546		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT	-		-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	6,410		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT	-		-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	222,138		-
25	331.4 Transm. & Distribution Mains	224,010		-
26	333.4 Services	57,826		-
27	334.4 Meters & Meter Installations	122,480		-
28	335.4 Hydrants	7,998		-
29	339.4 Other Plant & Misc. Equipment	-		-
30	GENERAL PLANT	-		-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	-		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	437		-
40	347.5 Miscellaneous Equipment	-		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 849,601	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	108,403	108,755	109,106	109,458	109,809	110,185	110,561
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	7	14
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,388	2,394	2,400	2,406	2,412	2,418	2,424
13	310.2 Power Generation Equipment	19,733	19,733	19,733	19,733	19,733	19,733	19,733
14	311.2 Pumping Equipment	75,489	75,489	75,489	75,489	75,489	75,489	75,489
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	6,264	6,264	6,279	6,311	6,342	6,374	6,405
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	218,149	218,799	219,467	220,134	220,802	221,469	222,137
25	331.4 Transm. & Distribution Mains	220,348	220,897	221,499	222,112	222,725	223,357	223,989
26	333.4 Services	56,929	57,074	57,220	57,365	57,511	57,663	57,818
27	334.4 Meters & Meter Installations	118,882	119,477	120,072	120,672	121,272	121,873	122,476
28	335.4 Hydrants	7,978	7,992	8,000	8,000	8,000	8,000	8,000
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	50	101	151	202	252	303	353
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 834,613	$ 836,975	$ 839,416	$ 841,882	$ 844,348	$ 846,870	$ 849,398

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	110,936	111,312	111,688	112,064	112,440	112,815	110,579
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	20	27	34	41	48	55	19
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,430	2,436	2,441	2,447	2,453	2,459	2,424
13	310.2 Power Generation Equipment	19,733	19,733	19,733	19,733	19,733	19,733	19,733
14	311.2 Pumping Equipment	75,524	75,559	75,594	75,629	75,664	75,699	75,546
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	6,437	6,469	6,500	6,532	6,563	6,595	6,410
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	222,805	223,472	224,140	224,808	225,475	226,143	222,138
25	331.4 Transm. & Distribution Mains	224,621	225,253	225,885	226,518	227,150	227,782	224,010
26	333.4 Services	57,973	58,128	58,283	58,438	58,593	58,748	57,826
27	334.4 Meters & Meter Installations	123,078	123,681	124,284	124,887	125,490	126,093	122,480
28	335.4 Hydrants	8,000	8,000	8,000	8,000	8,000	8,000	7,998
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	404	527	650	773	896	1,019	437
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 851,962	$ 854,598	$ 857,234	$ 859,870	$ 862,506	$ 865,142	$ 849,601

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		-
3	352.1 Franchises	-		-
4	389.1 Other Plant & Misc. Equipment	-		-
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	-		-
7	354.2 Structures & Improvements	21		-
8	360.2 Collection Wastewaters - Force	33,621		-
9	361.2 Collection Wastewaters - Gravity	118,302		-
10	362.2 Special Collecting Structures	-		-
11	363.2 Services to Customers	61,704		-
12	364.2 Flow Measuring Devices	209,442		-
13	365.2 Flow Measuring Installations	-		-
14	389.2 Other Plant & Misc. Equipment	-		-
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		-
17	354.3 Structures & Improvements	-		-
18	370.3 Receiving Wells	127,086		-
19	371.3 Pumping Equipment	-		-
20	389.3 Other Plant & Misc. Equipment	-		-
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		-
23	354.4 Structures & Improvements	-		-
24	380.4 Treatment & Disposal Equipment	258		-
25	381.4 Plant Wastewaters	644		-
26	382.4 Outfall Wastewater Lines	-		-
27	389.4 Other Plant & Misc. Equipment	-		-
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		-
30	354.5 Structures & Improvements	-		-
31	390.5 Office Furniture & Equipment	-		-
32	391.5 Transportation Equipment	-		-
33	392.5 Stores Equipment	-		-
34	393.5 Tools, Shop & Garage Equipment	-		-
35	394.5 Laboratory Equipment	-		-
36	395.5 Power Operated Equipment	-		-
37	396.5 Communication Equipment	1,930		-
38	397.5 Miscellaneous Equipment	-		-
39	398.5 Other Tangible Plant	-		-
40	TOTAL	$ 553,008	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	3	7	10	14	17	21
8	360.2 Collection Wastewaters - Force	33,447	33,476	33,505	33,534	33,563	33,592	33,621
9	361.2 Collection Wastewaters - Gravity	116,680	116,942	117,205	117,476	117,748	118,023	118,298
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	60,861	61,001	61,142	61,282	61,423	61,564	61,704
12	364.2 Flow Measuring Devices	209,442	209,442	209,442	209,442	209,442	209,442	209,442
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	127,086	127,086	127,086	127,086	127,086	127,086	127,086
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	43	86	129	172	215	258
25	381.4 Plant Wastewaters	616	621	625	630	635	639	644
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	91	183	514	857	1,200	1,543	1,886
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 548,223	$ 548,797	$ 549,611	$ 550,447	$ 551,283	$ 552,122	$ 552,960

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	24	28	31	34	38	41	21
8	360.2 Collection Wastewaters - Force	33,651	33,680	33,709	33,738	33,767	33,796	33,621
9	361.2 Collection Wastewaters - Gravity	118,572	118,847	119,121	119,396	119,671	119,945	118,302
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	61,845	61,985	62,126	62,267	62,407	62,548	61,704
12	364.2 Flow Measuring Devices	209,442	209,442	209,442	209,442	209,442	209,442	209,442
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	127,086	127,086	127,086	127,086	127,086	127,086	127,086
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	301	344	387	430	473	516	258
25	381.4 Plant Wastewaters	649	653	658	663	667	672	644
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	2,230	2,592	2,954	3,316	3,678	4,040	1,930
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 553,799	$ 554,656	$ 555,514	$ 556,371	$ 557,229	$ 558,086	$ 553,008

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	342,045	546,155
2	2023 Additions		
3	2023 Adjustments		
4	01/31/2024 Balance	342,045	546,155
5	2024 Additions	11,361	
6	2024 Adjustments		(486)
7	01/31/2025 Balance	353,406	545,669
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	353,406	545,669

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	342,919		-
6				
7	Total	$ 342,919	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		-
9	Line/Main Extension Fees	-		-
10	Contributed Lines	-		-
11	Other (Describe)	545,968		-
12				
13	Total	$ 545,968	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	342,045	342,045	342,045	342,045	342,045	342,045	342,045
6								
7	Total	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,045
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	546,155	546,155	546,155	546,155	546,155	546,155	546,155
12								
13	Total	$ 546,155	$ 546,155	$ 546,155	$ 546,155	$ 546,155	$ 546,155	$ 546,155

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	342,045	342,045	342,045	342,045	342,045	353,406	342,919
6								
7	Total	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 353,406	$ 342,919
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	546,155	545,669	545,669	545,669	545,669	545,669	545,968
12								
13	Total	$ 546,155	$ 545,669	$ 545,669	$ 545,669	$ 545,669	$ 545,669	$ 545,968

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	11/30/2023 Balance	342,045	546,155
2	2023 Additions	950	1,517
3	2023 Adjustments		
4	01/31/2024 Balance	342,995	547,672
5	2024 Additions		
6	2024 Adjustments	(950)	(1,522)
7	01/31/2025 Balance	342,045	546,150
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	342,045	546,150

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	342,484		-
6				
7	Total	$ 342,484	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		-
9	Line/Main Extension Fees	-		-
10	Contributed Lines	-		-
11	Other (Describe)	546,854		-
12				
13	Total	$ 546,854	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	342,995	343,945	344,895	342,045	342,045	342,045	342,045
6								
7	Total	$ 342,995	$ 343,945	$ 344,895	$ 342,045	$ 342,045	$ 342,045	$ 342,045
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	547,672	549,189	550,706	546,155	546,155	546,155	546,155
12								
13	Total	$ 547,672	$ 549,189	$ 550,706	$ 546,155	$ 546,155	$ 546,155	$ 546,155

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	342,045	342,045	342,045	342,045	342,045	342,045	342,484
6								
7	Total	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,484
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	546,155	546,155	546,154	546,152	546,151	546,150	546,854
12								
13	Total	$ 546,155	$ 546,155	$ 546,154	$ 546,152	$ 546,151	$ 546,150	$ 546,854

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	2,410	1,712	4,121.97
4	Accounts Rec'b - Customer	54,494	27,792	82,286.07
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	14	6	20.00
7	Allowance for Bad Debts	(9,010)	(4,595)	(13,604.95)
8	Prepayments	26	11	36.40
9	Miscellaneous Current & Accrued Assets	8,481	6,027	14,508.53
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(54,114)	(38,454)	(92,567.80)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(29,768)	(21,154)	(50,922)
15	Customer Deposits	-	-	-
16	Accrued Taxes	(195)	(139)	(333.90)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(12,951)	(9,203)	(22,153.53)
20				
21	Working Capital (Balance Sheet Method)	$ (40,613)	$ (37,997)	$ (78,609)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.** | **Schedule: A-18**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	1,777,970	1,801,146	1,869,018	1,886,500	1,886,500	1,912,784	1,915,007
2	Construction Work in Progress	95,726	317,222	333,465	344,010	377,889	392,119	389,877
3	Other Utility Plant Adjustments	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822
4	GROSS UTILITY PLANT	$ 4,170,517	$ 4,415,189	$ 4,499,304	$ 4,527,331	$ 4,561,210	$ 4,601,725	$ 4,601,706
5	Less: Accumulated Depreciation	(1,382,836)	(1,385,773)	(1,389,028)	(1,392,329)	(1,395,631)	(1,398,992)	(1,402,359)
6	NET UTILITY PLANT	$ 2,787,681	$ 3,029,417	$ 3,110,277	$ 3,135,002	$ 3,165,579	$ 3,202,733	$ 3,199,347
7	Cash	14,957	6,191	1,223	4,270	3,992	1,062	2,652
8	Accounts Rec'b - Customer	26,737	37,158	95,531	59,430	68,960	74,352	95,526
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	24	23	23	23
11	Allowance for Bad Debts	(6,708)	(5,538)	(17,560)	(5,597)	(11,201)	(10,318)	(15,825)
12	Prepayments	98	89	80	71	61	52	44
13	Miscellaneous Current & Accrued Assets	13,502	13,747	11,785	14,624	14,191	14,275	15,073
14	TOTAL CURRENT ASSETS	$ 48,587	$ 51,647	$ 91,060	$ 72,821	$ 76,026	$ 79,446	$ 97,492
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	183,967	1,586	1,653	1,823	1,746	1,746	(1,591)
17	Clearing Accounts	(3,249)	(3,364)	(3,872)	(4,255)	(4,506)	(4,436)	(5,335)
18	Deferred Rate Case Expense	-	9	9	9	8	8	1,623
19	Other Miscellaneous Deferred Debits	5,060	5,060	5,060	5,060	4,847	7,327	6,914
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 185,779	$ 3,291	$ 2,850	$ 2,638	$ 2,095	$ 4,646	$ 1,611
22	TOTAL ASSETS	$ 3,022,047	$ 3,084,355	$ 3,204,187	$ 3,210,461	$ 3,243,701	$ 3,286,826	$ 3,298,450
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,923,419	1,934,406	1,934,406	1,934,406	1,934,406	1,934,406	1,895,721
2	Construction Work in Progress	415,056	483,924	503,866	360,117	364,036	363,728	364,695
3	Other Utility Plant Adjustments	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822
4	GROSS UTILITY PLANT	4,635,296	4,715,151	4,735,093	4,591,345	4,595,263	4,594,956	4,557,237
5	Less: Accumulated Depreciation	(1,405,761)	(1,409,254)	(1,412,748)	(1,416,241)	(1,419,735)	(1,423,228)	(1,402,609)
6	NET UTILITY PLANT	3,229,535	3,305,897	3,322,346	3,175,104	3,175,529	3,171,728	3,154,629
7	Cash	169	4,137	3,543	6,982	702	3,706	4,122
8	Accounts Rec'b - Customer	94,941	86,823	109,699	104,086	100,592	115,886	82,286
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	23	23	23	23	-	-	14
11	Allowance for Bad Debts	(14,781)	(14,877)	(18,719)	(18,808)	(16,227)	(20,705)	(13,605)
12	Prepayments	35	55	(10)	(5)	0	0	44
13	Miscellaneous Current & Accrued Assets	15,373	15,548	14,964	14,928	15,211	15,387	14,509
14	TOTAL CURRENT ASSETS	95,761	91,709	109,500	107,205	100,279	114,274	87,370
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	13,953
17	Clearing Accounts	(5,214)	(5,045)	(6,693)	(6,348)	1,363	2,360	(3,738)
18	Deferred Rate Case Expense	1,623	1,717	1,884	1,994	1,994	1,994	990
19	Other Miscellaneous Deferred Debits	6,500	6,087	6,198	17,850	18,869	18,869	8,746
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	1,319	1,168	(202)	11,905	20,635	21,632	19,951
22	TOTAL ASSETS	3,326,615	3,398,774	3,431,644	3,294,214	3,296,442	3,307,634	3,261,950
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	2,680,333	2,680,333	2,680,333	2,680,333	2,680,221	2,680,221	2,892,467
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(44,712)	(49,111)	25,889	2,759	26,645	45,212	75,426
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	2,635,621	2,631,222	2,706,222	2,683,093	2,706,866	2,725,433	2,967,893
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	268,036	263,202	261,652	291,193	378,669	396,408	216,634
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	268,036	263,202	261,652	291,193	378,669	396,408	216,634
12	Accounts Payable	107,172	178,486	225,505	215,271	137,026	131,216	90,015
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	334	334	334	334	334	334	334
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	13,350	16,045	17,876	20,570	20,807	33,435	23,575
20	TOTAL CURRENT & ACC. LIABILITIES	120,857	194,865	243,715	236,175	158,166	164,985	113,923
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	888,200	888,200	888,200	888,200	888,200	888,200	888,200
27	Less: Accum. Amortization of CIAC	(890,667)	(893,134)	(895,602)	(888,200)	(888,200)	(888,200)	(888,200)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	3,022,047	3,084,355	3,204,187	3,210,461	3,243,701	3,286,826	3,298,450

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	2,892,467	2,892,467	2,892,467	2,892,467	2,892,467	2,892,467	2,794,542
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	113,098	129,987	169,833	207,716	248,780	278,567	94,622
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	3,005,566	3,022,454	3,062,301	3,100,183	3,141,247	3,171,035	2,889,164
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	222,766	254,132	251,548	(26,004)	(46,385)	(37,486)	207,259
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	222,766	254,132	251,548	(26,004)	(46,385)	(37,486)	207,259
12	Accounts Payable	61,816	80,808	102,480	(4,457)	(45,638)	(76,317)	92,568
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	207,872	227,058	227,058	50,922
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	334	334	334	334	334	334	334
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	36,133	41,531	15,467	16,769	20,307	12,131	22,154
20	TOTAL CURRENT & ACC. LIABILITIES	98,283	122,673	118,281	220,518	202,062	163,206	165,977
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	888,200	887,714	887,714	887,714	887,714	899,075	888,887
27	Less: Accum. Amortization of CIAC	(888,200)	(888,200)	(888,199)	(888,197)	(888,196)	(888,195)	(889,338)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	3,326,615	3,398,774	3,431,644	3,294,214	3,296,442	3,307,634	3,261,950

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: B-1**
Schedule Year Ended:1/31/2025 | **Page 1 of 1**
Utility [X] or Parent [ ] | **Docket No.: 20250052**
Historic [X] Projected [ ] | **Preparer: Brent Thies**

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	508,036.87		508,037	(344,192)	163,845	B-4
2	Operation & Maintenance	229,330.00	(11,033)	218,297	(9,272.04)	209,025	B-5
3	Depreciation, net of CIAC Amort.	31,478.89		31,479		31,479	B-13
4	Amortization	-		-			
5	Taxes Other Than Income	21,587.67		21,588			B-15
6	Provision for Income Taxes	-		-	7360.9106		C-1
7	OPERATING EXPENSES	$ 282,397	$ (11,033)	271,364	(1,911)	269,452	
8	NET OPERATING INCOME	$ 225,640	$ 11,033	236,673	(342,281)	(105,608)	
9	RATE BASE	372,210		372,210		372,210	
10	RATE OF RETURN	60.62%		63.59%		-28.37%	

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Schedule Year Ended:1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	259,106		259,106	(88,483)	170,622	B-4
2	Operation & Maintenance	138,073	152	138,225	-3981.7473	134,243	B-6
3	Depreciation, net of CIAC Amort.	11,386		11,386		11,386	B-14
4	Amortization	-		-			
5	Taxes Other Than Income	12,006		12,006			B-15
6	Provision for Income Taxes	-		-	2377.28908		C-1
7	OPERATING EXPENSES	161,466	152	161,618	(1,604)	160,013	
8	NET OPERATING INCOME	97,640	(152)	97,488	(86,879)	10,609	
9	RATE BASE	121,353		121,353		121,353	
10	RATE OF RETURN	80.46%		80.33%		8.74%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: B-3**
Schedule Year Ended:1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] Projected [ ] | **Preparer: Brent Thies**

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

Line No.	Description	Water	Wastewater
1	**Operations & Maintenance**		
2			
3	Customer Billing Cost	(2,197)	(1,561)
4	New third party provider contract began 1/1/25		
5	Property Insurance	(2,452)	790
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(12,047)	(8,561)
8	Adjustment to overhead allocation		
9	Contract Operations	13,885	9,302
10	New third party contract began 10/1/2024		
11	Testing	(4,636)	-
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(3,586)	44
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	137
16	Cost included in new contract that began 10/1/2024		
17			
18	**Total Adjustment Operation & Maintenance**	(11,033)	152
19			
20	**Adjustment for Income Tax**		
21		Water	Wastewater
22	Taxable Income before State Tax	29,274.96	9,544.65
23	Less State Tax Exemption	(1,353.90)	(962.11)
24	State Taxable Income	27,921.06	8,582.54
25	**State Income tax (5.5%)**	**1,535.66**	**472.04**
26			
27	Federal Taxable Income	27,739.30	9,072.61
28	**Federal Income Tax (21%)**	**5,825.25**	**1,905.25**
29			
30	Total Adjustment for Income Tax	7,361	2,377
31			
32	**Revenues**		
33			
34	Revenue Refund	(138,147)	-
35			
36	Adjustment for required return	(204,134)	(86,879)
37			
38	Adjustment for negative operating income	-	-
39			
40	Adjustment to revenue for Income Tax	7,361	2,377
41			
42	Adjustment for RAF fees on revenue change	(9,272)	(3,982)
43			
44	**Total Adjustment to Revenues**	(344,192)	(88,483)

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 216,743
2	461.1 Metered - Residential	$ 169,375	521.2 Flat Rate - Commercial	$ 42,362
3	461.2 Metered - Commercial	$ 337,264	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ 506,639	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 259,106
17	470 Forfeited Discounts	$ -		---
18	471 Misc. Service Revenues	$ 1,398	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ -
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ 1,398	536 Other Wastewater Revenues	$ -
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ 508,037	TOTAL OTHER WASTEWATER REVENUES	$ -
26		==========		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 259,106
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

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

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ 1,509	$ 1,533	$ 1,446	$ 1,574	$ 1,714	$ 1,845	$ 1,760	$ 1,591	$ 1,647	$ 1,693	$ 1,841	$ 1,915	$ 20,068
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ -	$ 389	$ -	$ 218	$ -	$ 653	$ 442	$ -	$ 917	$ 261	$ 197	$ 509	$ 3,586
8	620 Materials & Supplies	$ -	$ -	$ -	$ 133	$ 44	$ (44)	$ -	$ 348	$ (127)	$ 32	$ -	$ -	$ 386
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	632 Contractual Services - Acct.	$ -	$ -	$ 17	$ -	$ -	$ -	$ -	$ 74	$ -	$ -	$ -	$ 77	$ 168
11	633 Contractual Services - Legal	$ 25	$ 19	$ -	$ 139	$ -	$ 253	$ 9	$ 44	$ -	$ -	$ 114	$ -	$ 604
12	634 Contractual Services - Mgmt. Fees	$ 4,467	$ 4,854	$ 4,210	$ 3,791	$ 4,479	$ 4,471	$ 4,299	$ 5,242	$ 3,253	$ 2,207	$ 10,448	$ 3,570	$ 55,291
13	635 Contractual Services - Other	$ 10,021	$ 12,343	$ 7,527	$ 11,283	$ 8,522	$ 10,800	$ 10,524	$ 16,791	$ 9,214	$ 10,805	$ (1,694)	$ 9,639	$ 115,773
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 1,579	$ 1,237	$ 1,493	$ 1,469	$ 1,469	$ 1,469	$ 544	$ 1,469	$ (1,791)	$ 544	$ 544	$ 641	$ 10,671
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9	$ 9	$ 9	$ -	$ 27
24	670 Bad Debt Expense	$ 183	$ 232	$ 228	$ 193	$ 217	$ 242	$ 215	$ 212	$ 177	$ 203	$ (2,104)	$ 200	$ 198
25	675 Miscellaneous Expenses	$ 1,944	$ 1,790	$ 2,140	$ 1,842	$ 1,674	$ 2,238	$ 1,843	$ 2,080	$ 1,489	$ 2,059	$ 1,542	$ 1,916	$ 22,556
26	TOTAL	$ 19,727	$ 22,395	$ 17,060	$ 20,644	$ 18,120	$ 21,927	$ 19,638	$ 27,852	$ 14,788	$ 17,814	$ 10,898	$ 18,467	$ 229,330

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

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

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ 680	$ -	$ 16,374	$ 2	$ 1,187	$ 1,082	$ 1,027	$ 593	$ 923	$ 1,027	$ 396	$ 2	$ 23,292
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (254)	$ -	$ -	$ -	$ 180	$ (24)	$ (38)	$ -	$ -	$ (137)
6	715 Purchased Power	$ 7,275	$ 1,279	$ 342	$ 280	$ 261	$ 284	$ 286	$ 294	$ 298	$ 264	$ 282	$ 335	$ 11,481
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	718 Chemicals	$ -	$ 389	$ -	$ 218	$ -	$ 653	$ -	$ -	$ -	$ 261	$ (1,565)	$ -	$ (45)
9	720 Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 54	$ (7)	$ (11)	$ -	$ -	$ 35
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	732 Contractual Services - Acct.	$ -	$ -	$ 12	$ -	$ -	$ -	$ -	$ 52	$ -	$ -	$ -	$ 55	$ 120
12	733 Contractual Services - Legal	$ 18	$ 14	$ -	$ 99	$ -	$ 180	$ 7	$ 31	$ -	$ -	$ 81	$ -	$ 430
13	734 Contractual Services - Mgmt. Fees	$ 3,174	$ 3,449	$ 2,992	$ 2,694	$ 3,183	$ 3,177	$ 3,055	$ 3,725	$ 2,312	$ 1,568	$ 7,424	$ 2,537	$ 39,291
14	735 Contractual Services - Other	$ 3,483	$ 3,615	$ 3,306	$ 2,679	$ 3,417	$ 4,010	$ 1,875	$ 4,226	$ 4,980	$ 4,244	$ (1,493)	$ 4,326	$ 38,669
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 1,510	$ 787	$ 1,329	$ 1,312	$ 1,312	$ 1,312	$ 387	$ 1,312	$ (1,991)	$ 387	$ 387	$ 455	$ 8,499
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ -	$ 50
25	770 Bad Debt Expense	$ 204	$ 208	$ 202	$ 190	$ 194	$ 219	$ 205	$ 217	$ 214	$ 218	$ (1,495)	$ 207	$ 782
26	775 Miscellaneous Expenses	$ 1,369	$ 1,259	$ 1,509	$ 1,295	$ 1,178	$ 1,575	$ 1,296	$ 1,361	$ 1,154	$ 1,537	$ 712	$ 1,362	$ 15,606
27	TOTAL	$ 17,718	$ 11,004	$ 26,071	$ 8,520	$ 10,736	$ 12,495	$ 8,142	$ 12,050	$ 7,863	$ 9,462	$ 4,733	$ 9,279	$ 138,073

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2009	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 44,326	$ -	$ (44,326)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	604 Employee Pensions & Benefits	$ 1,741	$ -	$ (1,741)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 10,608	$ 20,068	$ 9,460	89%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
6	616 Fuel for Power Purchased	$ -	$ -	$ -	0%	
7	618 Chemicals	$ 1,227	$ 3,586	$ 2,359	192%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ -	$ 386	$ 386	100%	Prior owners did not record any expense.
9	631 Contractual Services - Engr.	$ -	$ -	$ -	0%	
10	632 Contractual Services - Acct.	$ 2,413	$ 168	$ (2,245)	-93%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ -	$ 604	$ 604	100%	Prior owners did not record any expense.
12	634 Contractual Services - Mgmt. Fees	$ 12,750	$ 55,291	$ 42,541	334%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
13	635 Contractual Services - Other	$ 4,600	$ 115,773	$ 111,173	2417%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 5,100	$ -	$ (5,100)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ -	$ -	$ -	0%	
16	650 Transportation Expenses	$ -	$ -	$ -	0%	
17	656 Insurance - Vehicle	$ -	$ -	$ -	0%	
18	657 Insurance - General Liability	$ 3,825	$ 10,671	$ 6,846	179%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
20	659 Insurance - Other	$ -	$ -	$ -	0%	
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ 2,625	$ -	$ (2,625)	-100%	CSWR-FL did not incur rate case expense in the test year.
23	667 Reg. Comm. Exp. - Other	$ -	$ 27	$ 27	100%	Prior owners did not record any expense.
24	670 Bad Debt Expense	$ 2,062	$ 198	$ (1,864)	-90%	CSWR-FL recorded Year End customer write offs.
25	675 Miscellaneous Expenses	$ 32,679	$ 22,556	$ (10,123)	-31%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
26	TOTAL	$ 123,956	$ 229,330	$ 105,374	85%	
27	Total Customers	501	546	45	9%	
28	Consumer Price Index - U**	215.949	317.671	101.72	47%	

Benchmark Index:	Increase in Customer ERUs	1.09
	Increase in CPI	1.47
		1.56

**Prior Test Year data was gathered from Docket # 100127-WS Rate Application*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2009	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ 85,126	$ -	$ (85,126)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	704 Employee Pensions & Benefits	$ 3,016	$ -	$ (3,016)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	710 Purchased Sewage Treatment	$ -	$ 23,292	$ 23,292	100%	
5	711 Sludge Removal Expense	$ 8,147	$ (137)	$ (8,284)	-102%	Prior owners had to remove more sludge than CSWR-FL did in the test year. A negative value includes a one time vendor credit.
6	715 Purchased Power	$ 23,564	$ 11,481	$ (12,083)	-51%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
7	716 Fuel for Power Purchased	$ -	$ -	$ -	0%	
8	718 Chemicals	$ 6,007	$ (45)	$ (6,052)	-101%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
9	720 Materials & Supplies	$ -	$ 35	$ 35	100%	Prior owners did not record any expense.
10	731 Contractual Services - Engr.	$ -	$ -	$ -	0%	
11	732 Contractual Services - Acct.	$ -	$ 120	$ 120	100%	Prior owners did not record any expense.
12	733 Contractual Services - Legal	$ 6,740	$ 430	$ (6,310)	-94%	Legal expenses can fluctuate to accommodate regulatory compliance activities such as legal reviews, filings, and reporting, as well as to support the planning, permitting, and contractual obligations.
13	634 Contractual Services - Mgmt. Fees7	$ 22,125	$ 39,291	$ 17,166	78%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
14	735 Contractual Services - Other	$ 8,880	$ 38,669	$ 29,789	335%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	741 Rental of Building/Real Prop.	$ 7,650	$ -	$ (7,650)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	742 Rental of Equipment	$ -	$ -	$ -	0%	
17	750 Transportation Expenses	$ -	$ -	$ -	0%	
18	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	757 Insurance - General Liability	$ 4,845	$ 8,499	$ 3,654	75%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ 2,625	$ -	$ (2,625)	-100%	CSWR-FL did not incur rate case expense in the test year.
24	767 Reg. Comm. Exp. - Other	$ -	$ 50	$ 50	100%	Prior owners did not record any expense.
25	770 Bad Debt Expense	$ 3,412	$ 782	$ (2,630)	-77%	CSWR-FL recorded Year End customer write offs.
26	775 Miscellaneous Expenses	$ 5,083	$ 15,606	$ 10,523	207%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 187,220	$ 138,073	$ (49,147)	-26%	
28	Total Customers	292	388	96	33%	
29	Consumer Price Index - U**	215.949	317.671	101.72	47%	

Benchmark Index:		
	Increase in Customer ERUs	1.33
	Increase in CPI	1.47
		1.80

**Prior Test Year data was gathered from Docket # 100127-WS Rate Application*
***Source: Bureau of Labor Statistics*

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: B-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	Backflow Solutions Inc.	OSS - IT	$ 46	Cloud-based online subscription service for managing backflow prevention programs
3				
4	Beckemeier LeMoine Law	OSS - Legal	$ 73	Legal Services
5	Bryant Miller Olive	OSS - Legal	$ 105	Legal Services
6	CT Corporation	OSS - Legal	$ 16	Annual Cost for Statutory Representation
7	David Woodsmall	OSS - Legal	$ 43	Legal Services
8	Radey Law Firm	OSS - Legal	$ 793	Legal Services
9				
10	McGuireWoods LLP	OSS - MGMT Consult	$ 2,247	System Operations Consultant
11				
12	PNC & Invoice Cloud	OSS - Bank Fees	$ 3,832	Bank Fees
13				
14	UHY Advisors	OSS - Audit and Accounting	$ 154	Tax Preparation
15	Leo Berwick LP	OSS - Audit and Accounting	$ 132	Property Tax Consulting
16				
17			$ 7,443	
18				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28	Total				
29					
30	Estimate Through				
31	[ ] PAA				
32	[x] Commission Hearing				
33					
34	Amortization Period 4 Years				
35	Explanation if different from Section 367.0816, Florida Statutes:				
36					
37					
38					

		(A) Water	(B) Wastewater	(C) Total
39	Amortization of Rate Case Expense:			
40				
41				
42	Prior Unamortized Rate Case Expense	-	-	-
43	Current Rate Case Expense	1,166	828	1,994
44				
45	Total Projected Rate Case Expense	30,912	21,967	52,878
46				
47	Annual Amortization	7,728	5,492	13,220
48				
49	Method of Allocation Between Systems:	58%	42%	100%
50	(Provide Calculation)			
51				
52				

System	Total Water Customers	Total Sewer Customers	% Water Customers	% Sewer Customers
Tradewinds Village	546	388	58%	42%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Allocation Percentages					Amounts Allocated		
Line No.	Acct. No.	Description	Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	Total

All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ -				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ 4,412				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ 55				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 71				
13	310.2 Power Generation Equipment	$ -				
14	311.2 Pumping Equipment	$ 210				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ 331				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ 7,994				
25	331.4 Transm. & Distribution Mains	$ 7,434				
26	333.4 Services	$ 1,819				
27	334.4 Meters & Meter Installations	$ 7,212				
28	335.4 Hydrants	$ 22				
29	339.4 Other Plant & Misc. Equipment	$ -				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ -				
35	342.5 Stores Equipment	$ -				
36	343.5 Tools, Shop & Garage Equipment	$ -				
37	344.5 Laboratory Equipment	$ -				
38	345.5 Power Operated Equipment	$ -				
39	346.5 Communication Equipment	$ 969				
40	347.5 Miscellaneous Equipment	$ -				
41	348.5 Other Tangible Plant	$ -				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 30,529	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	(950.11)				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 31,479	$	$	$	

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ -				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 41				
8	360.2 Collection Wastewaters - Force	$ 349				
9	361.2 Collection Wastewaters - Gravity	$ 3,266				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ 1,687				
12	364.2 Flow Measuring Devices	$ -				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ -				
19	371.3 Pumping Equipment	$ -				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 516				
25	381.4 Plant Wastewaters	$ 56				
26	382.4 Outfall Wastewater Lines	$ -				
27	389.4 Other Plant & Misc. Equipment	$ -				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ -				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ -				
35	394.5 Laboratory Equipment	$ -				
36	395.5 Power Operated Equipment	$ -				
37	396.5 Communication Equipment	$ 3,949				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 9,864	$	$		$
42						
43	LESS: AMORTIZATION OF CIAC	(1,522)				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 11,386	$	$		$
46						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended:1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ] | **Recap Schedules: B-1,B-2**

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 19,955	$ -	$ 1,632	$ -	$ 21,588
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 19,955	$ -	$ 1,632	$ -	$ 21,588
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 19,955	$ -	$ 1,632	$ -	$ 21,588
WASTEWATER						
10	Test Year Per Books	$ 10,613	$ -	$ 1,394	$ -	$ 12,006
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 10,613	$ -	$ 1,394	$ -	$ 12,006
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 10,613	$ -	$ 1,394	$ -	$ 12,006

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	80,646.21	A	(72,131.78)	8,514.43	8,514.43	0
2	Deferred Income Tax Expense	C-5	0		0	0	0	0
3	ITC Realized This Year	C-8	0		0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0	0	0	0
5	Parent Debt Adjustment	C-9	0		0	0	0	0
6	Total Income Tax Expense		80,646.21		(72,131.78)	8,514.43	8,514.43	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	323,279.90	10,881.07	334,160.97	236,673.27	97,487.70
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	7,360.91	-
3	Subtotal	323,279.90	10,881.07	334,160.97	244,034.18	97,487.70
4	Less: Interest Charges (Sch. C-3)	4,689.09	-	4,689.09	3,536.17	1,152.92
5	Taxable Income Per Books	318,590.81	10,881.07	329,471.88	240,498.01	96,334.78
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	318,590.81	10,881.07	329,471.88	240,498.01	96,334.78
10	Less: State Income Tax Exemption ($5,000)	(2,316.01)	-	(2,316.01)	(1,353.90)	(962.11)
11	State Taxable Income	316,274.80	10,881.07	327,155.87	239,144.11	95,372.67
12	State Income Tax (5.5% of Line 11)	17,395.11	598.46	17,993.57	13,152.93	5,245.50
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	17,395.11	598.46	17,993.57	13,152.93	5,245.50
16	Federal Taxable Income (Line 9 - Line 15)	301,195.70	10,282.61	311,478.31	227,345.08	91,089.29
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	63,251.10	2,159.35	65,410.44	47,742.47	19,128.75
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	63,251.10	2,159.35	65,410.44	47,742.47	19,128.75
	Summary:					
21	Current State Income Taxes (Line 15)	17,395.11	598.46	17,993.57	13,152.93	5,245.50
22	Current Federal Income Taxes (Line 20)	63,251.10	2,159.35	65,410.44	47,742.47	19,128.75
23	Total Current Income Tax Expense (To C-1)	80,646.21	2,757.81	83,404.02	60,895.39	24,374.25

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

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	4,689.09	0	4,689.09	3,536.17	1,152.92
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	4689.0897	0	4689.0897	3536.1739	1152.9158

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt					
9	Short-Term Debt					
10	Preferred Stock					---
11	Common Equity					---
12	Total					
13	ITCs (from D-1, Line 7)					
14	Weighted Debt Cost (From Line 12)					
15	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

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

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-5
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Account No. _____					Account No. _____				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized			Amortization	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: C-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	50,922.24	10.32%	8.50%	0.88%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	442,641.26	89.68%	8.77%	7.87%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	493,563.50	100.00%		8.74%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books		(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-					-
2	Short-Term Debt	50,922					50,922
3	Preferred Stock	-					-
4	Common Equity	2,889,164	A	Parent Equity		(2,446,523)	442,641
5	Customer Deposits	-					-
6	Tax Credits - Zero Cost	-					-
7	Tax Credits - Wtd. Cost	-					-
8	Accum. Deferred Income Tax	-					-
9	Other (Explain)	-					-
10	Total	2,940,086					493,563

* List corresponding adjustments to rate base below:

	Description	Amount
A	Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	2,446,523

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: D-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	4,689.09	11/22/2026	50,922.24	9%
	Total	4,689.09		50,922.24	9%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))

CSWR-Florida has no long-term debt

Total

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
	CSWR-Florida has not variable rate long-term date												
	Total												

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule: E-1**
Docket No.: 20250052 **Page 1 of 2**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater []

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	$ 10.66	$ 3.14
3	1"	$ 26.65	$ 7.85
4	1-1/2"	$ 53.30	$ 15.70
5	2"	$ 85.28	$ 25.12
6	3"	$ 170.56	$ 47.10
7	4"	$ 266.50	$ 78.50
8	6"	$ 533.00	$ 157.00
9	8"	$ 852.80	$ 251.20
10	Gallonage charge per 1,000 Gallons		
11	0-5,000	$ 3.57	$ 1.05
12	5,001-10,000	$ 5.38	$ 1.58
13	Over 10,000 gallons	$ 6.74	$ 1.99
14			
15	General Service		
16	5/8" x 3/4"	$ 10.66	$ 3.14
17	1"	$ 26.65	$ 7.85
18	1-1/2"	$ 53.30	$ 15.70
19	2"	$ 85.28	$ 25.12
20	3"	$ 170.56	$ 47.10
21	4"	$ 266.50	$ 78.50
22	6"	$ 533.00	$ 157.00
23	8"	$ 852.80	$ 251.20
24	Gallonage charge per 1,000 Gallons	$ 4.30	$ 1.27

Rate Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-1
Page 2 of 2
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	$ 24.85	$ 14.96
	Gallonage charge per 1,000 Gallons		
3	10,000 gallon cap	$ 7.96	$ 4.79
4			
5	General Service		
6	5/8" x 3/4"	$ 24.85	$ 14.96
7	1"	$ 62.13	$ 37.40
8	1-1/2"	$ 124.25	$ 74.80
9	2"	$ 198.80	$ 119.68
10	3"	$ 397.60	$ 224.40
11	4"	$ 621.25	$ 374.00
12	6"	$ 1,242.50	$ 748.00
13	8"	$ 1,988.00	$ 1,196.80
14	Gallonage charge per 1,000 Gallons	$ 7.96	$ 4.79

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []

Schedule: E-2
Page 1 of 2
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
	Residential						
1	5/8" x 3/4"	5,407		$ 10.66	$ 57,638.62	$ 3.14	$ 16,977.98
2	1"	302		$ 26.65	$ 8,048.30	$ 7.85	$ 2,370.70
3	1-1/2"			$ 53.30	$ -	$ 15.70	$ -
4	2"	60		$ 85.28	$ 5,116.80	$ 25.12	$ 1,507.20
5	3"			$ 170.56	$ -	$ 47.10	$ -
6	4"			$ 266.50	$ -	$ 78.50	$ -
7	6"			$ 533.00	$ -	$ 157.00	$ -
8	8"	24		$ 852.80	$ 20,467.20	$ 251.20	$ 6,028.80
9	Gallonage charge per 1,000 Gallons						
10	0-5,000		17,318	$ 3.57	$ 61,825.26	$ 1.05	$ 18.21
11	5,001-10,000		4,564	$ 5.38	$ 24,554.32	$ 1.58	$ 7.23
12	Over 10,000 gallons		45,752	$ 6.74	$ 308,368.48	$ 1.99	$ 90.84
13							
14	Total Residential	5,793	67,634		$ 486,018.98		$ 27,000.97
15							
16	Average Bill				$ 83.90		$ 4.66
17							
18	General Service						
19	5/8" x 3/4"			$ 10.66	$ -	$ 3.14	$ -
20	1"	12	30,311	$ 26.65	$ 319.80	$ 7.85	$ 94.20
21	1-1/2"			$ 53.30	$ -	$ 15.70	$ -
22	2"	12	102,467	$ 85.28	$ 1,023.36	$ 25.12	$ 301.44
23	3"			$ 170.56	$ -	$ 47.10	$ -
24	4"			$ 266.50	$ -	$ 78.50	$ -
25	6"			$ 533.00	$ -	$ 157.00	$ -
26	8"			$ 852.80	$ -	$ 251.20	$ -
27	Gallonage charge per 1,000 Gallons			$ 4.30	$ 570.95	$ 1.27	$ 168.20
28							
29	Total Gen. Serv.	24	132,778		$ 1,914.11		$ 563.84
30							
31	Average Bill				$ 79.75		$ 23.49
32							
33	Unbilled Revenues						
34	Other Revenue				$ 1,397.63		
35	Misc. Serv. Charges						
36							
37	Total Revenue				$ 489,330.72		$ 27,564.80
38							
39	Booked Revenue				$ 508,036.87		
40							
41	Difference (Explain)				$ 18,706.15		
42							

43 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
44 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
45 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-2**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	All Meter Sizes	4,042		$ 24.85	$ 100,443.70	$ 14.96	$ 60,468.32
	Gallonage charge per 1,000 Gallons						
3	10,000 gallon cap		14,901	$ 7.96	$ 118,611.96	$ 4.79	$ 71.39
4							
5	Total Residential	4,042	14,901		$ 219,055.66		$ 60,539.71
6							
7	Average Bill				$ 54.19		$ 14.98
8							
9	General Service						
10	5/8" x 3/4"			$ 24.85		$ 14.96	$ -
11	1"			$ 62.13		$ 37.40	$ -
12	1-1/2"			$ 124.25		$ 74.80	$ -
13	2"	12	102,467	$ 198.80	$ 2,385.60	$ 119.68	$ 1,436.16
14	3"			$ 397.60		$ 224.40	$ -
15	4"			$ 621.25		$ 374.00	$ -
16	6"			$ 1,242.50		$ 748.00	$ -
17	8"			$ 1,988.00		$ 1,196.80	$ -
18	Gallonage charge per 1,000 Gallons			$ 7.96	$ 815.64	$ 4.79	$ 490.92
19							
20	Total Gen. Serv.	12	102,467		$ 3,201.24		$ 1,927.08
21							
22	Average Bill				$ 266.77		$ 160.59
23							
24	Unbilled Revenues						
25	Other Revenue				$ -		
26	Misc. Serv. Charges						
27							
28	Total Revenue				$ 222,256.90		$ 62,466.79
29							
30	Booked Revenue				$ 259,105.51		
31							
32	Difference (Explain)				$ 36,848.61		
33							

34 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
35 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
36 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []

Schedule: E-3
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	486	2				488
2	March	484	2				486
3	April	486	2				488
4	May	486	2				488
5	June	484	2				486
6	July	485	2				487
7	August	488	2				490
8	September	483	2				485
9	October	482	2				484
10	November	485	2				487
11	December	486	2				488
12	January	483	2				485
	Total	5,818	24				5,842

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-3
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	340	1				341
2	March	339	1				340
3	April	339	1				340
4	May	341	1				342
5	June	339	1				340
6	July	338	1				339
7	August	340	1				341
8	September	335	1				336
9	October	336	1				337
10	November	339	1				340
11	December	339	1				340
12	January	336	1				337
	Total	4,061	12				4,073

Miscellaneous Service Charges | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-4**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	---	---	---	---
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 21.00	$ 32.00	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 21.00	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25%	2.25%
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charges | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-4**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	Actual Cost	Actual Cost	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 14.00	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25%	2.25%
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 300.00	N/A	N/A	N/A	$ -	$ 300.00
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees						
7	Total					$ -	

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	5.25"	Standard Wet Barrel Clow	15
Total			15

Private Fire Protection Service | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	This utility does not have any private fire protection; therefore this schedule is not applicable.		

Contracts and Agreements Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		No outstanding contracts/agreements having rates or conditions different from those on
2		approved tariff.

Tax or Franchise Fee Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-10**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Meter Installation Charge		
2	5/8" x 3/4"	$ 100.00	Actual Cost
3	1"	$ 130.00	Actual Cost
4	1-1/2"	$ 180.00	Actual Cost
5	All other	Actual Cost	Actual Cost
6			
7	Meter Bench Test		
8	5/8" x 3/4"	$ 20.00	$ 20.00
9	1" and 1 1/2"	$ 25.00	$ 25.00
10	2" +	Actual Cost	Actual Cost
11			
12	Customer Connection (Tap In) Charge	N/A	Actual Cost

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-10**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	**Sewer**		
2	This utility does not have any present availability charges for wastewater services		
3			
4	Main Extension Charge	N/A	Actual Cost
5			
6	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Historic [X] Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-12
Page 1 of 1
Preparer: Aaron Silas

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
---	---	---	---	---	---	---	---

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	5,166,000		1,597,521		3,568,479	69%
Mar-24	4,946,800		8,970,100		(4,023,300)	-81%
Apr-24	5,371,000		3,090,080		2,280,920	42%
May-24	6,057,000		4,233,786		1,823,214	30%
Jun-24	7,529,700		4,900,941		2,628,759	35%
Jul-24	7,135,500		7,489,987		(354,487)	-5%
Aug-24	7,286,998		6,261,996		1,025,002	14%
Sep-24	5,940,000		5,749,006		190,994	3%
Oct-24	6,374,000		6,275,153		98,847	2%
Nov-24	7,720,999		6,528,021		1,192,978	15%
Dec-24	7,600,000		5,980,051		1,619,949	21%
Jan-25	6,950,000		6,687,764		262,236	4%
Total	78,077,997	0	67,764,406	0	10,313,591	13.21%

1 The unaccounted for water is greater than 10% due to the combination of leaks throughout the distribution system, and flushing
2 where applicable as a preventative maintenance task during the test year.
3 Corrective Actions: CSWR - Florida is consistently implementing industry standard practices, such as adding flushing meters
4 to more accurately capture water used in these tasks and for leak detection to assist in mitigating these issues. We continue to
5 evaluate and improve methodologies to reduce unaccounted for water.

Gallons of Wastewater Treated
In Thousands of Gallons

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) (Name)	(2) (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
		Individual Plant Flows				
Feb-24						0
Mar-24						8000
Apr-24						317000
May-24						200000
Jun-24						160000
Jul-24						137000
Aug-24						125000
Sep-24						31000
Oct-24						102000
Nov-24						125000
Dec-24						0
Jan-25						0
Total						1205000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

			DATE	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.			950,000
2.	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		6/2/2024	501,000
3.	Five-Day Max Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	(1) (2) (3) (4) (5)	6/1/2024 6/2/2024 5/30/2024 5/31/2024 6/3/2024	351,400 349,800 347,000 342,600 289,000
			AVERAGE	335960
4.	Average Daily Flow			213,328
5.	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			N/A

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-4
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

MONTH	GPD

1 The CSWR-Florida (Tradewinds Utilities, Inc.) wastewater treatment facility is a purchased facility that
2 consists solely of a collection system with four lift stations and does not include an on-site treatment
3 plant. All wastewater is conveyed off-site for treatment by a third party. Therefore, this schedule is not
4 applicable.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

Line No.					
1	INPUT INFORMATION:				
2	Water Treatment System				
3	Number of Wells			3	
4	Total Well Capacity, gpm			659.72	gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			659.72	gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			633,333.33	gpd
7	Peak Day Demand			501,000.00	gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			695.83	gpm
9	Fire Flow Requirement	0 gpm	2 Hours	0	gpd
10	Fire Flow Requirement			0	gpm
11	Unaccounted For Water	13%		28,179.21	gpd, avg
12	Acceptable Unaccounted For	10%		21,332.79	gpd, avg
13	Excess Unaccounted for			6,846.42	gpd, avg
14	Property Needed to Serve			0.00	gpm
15	Used and Useful Analysis, in accordance with Rule 25-30.4325:				
16	Treatment System (Peak Demand / Firm Reliable Capacity)			78%	
17	Storage Facilities				
18	Ground Storage Capacity, gal.			0	gallons
19	Usable Ground Storage (90%), gal			0	gallons
20	Elevated Storage			200,000.00	gallons
21	Usable Elevated Storage			200,000.00	gallons
22	Hydropneumatic Storage Capacity, gal.			15,000.00	gallons
23	Usable Hydropneumatic Storage Capacity (0%), gal.			-	gallons
24	Total Usable Storage, gal.			200,000.00	gallons
24	Used and Useful Analysis, in accordance with Rule 25-30.4325:				
25	Storage Facilities (Peak Demand / Usable Storage)			100%	

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

The CSWR-Florida (Tradewinds Utilities, Inc.) wastewater treatment facility is a purchased facility that consists solely of a collection system with four lift stations and does not include an on-site treatment plant. All wastewater is conveyed off-site for treatment by a third party. Therefore, this schedule is not applicable.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer:

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-8
Page 1 of 1
Preparer: Todd Thomas

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 11/30/2023 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	482	483	483	69,770,039	144,601.12	69,902,817	483	N/A
				Average Growth Through 5-Year Period (Col. 8)					N/A

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 11/30/2023 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	336	336	336	18,029,322	53,658.70	18,131,789	338	N/A
				Average Growth Through 5-Year Period (Col. 8)					N/A

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	5,407.00	1	5,407.00	$ 57,638.62	(40,658.78)	$ 16,979.84	$ 3.14
1"	302.00	2.5	755.00	$ 8,048.30	(5,677.34)	$ 2,370.96	$ 7.85
1-1/2"	-	5	-	$ -	-	$ -	$ 15.70
2"	60.00	8	480.00	$ 5,116.80	(3,609.44)	$ 1,507.36	$ 25.12
3"	-	15	-	$ -	-	$ -	$ 47.10
4"	-	25	-	$ -	-	$ -	$ 78.50
6"	-	50	-	$ -	-	$ -	$ 157.00
8"	24.00	80	1,920.00	$ 20,467.20	(14,437.74)	$ 6,029.46	$ 251.20
Gallonage charge per 1,000 Gallons					-	$ -	
0-5,000			17,318.00	$ 61,825.26	(43,612.08)	$ 18,213.18	$ 1.05
5,001-10,000			4,564.00	$ 24,554.32	(17,320.83)	$ 7,233.49	$ 1.58
Over 10,000 gallons			45,752.00	$ 308,368.48	(217,525.81)	$ 90,842.67	$ 1.99
General Service							
5/8" x 3/4"		1	-				$ 3.14
1"	12.00	2.5	30.00	$ 319.80	(225.59)	$ 94.21	$ 7.85
1-1/2"	-	5	-		-	$ -	$ 15.70
2"	12.00	8	96.00	$ 1,023.36	(721.89)	$ 301.47	$ 25.12
3"	-	15	-		-	$ -	$ 47.10
4"	-	25	-		-	$ -	$ 78.50
6"	-	50	-		-	$ -	$ 157.00
8"	-	80	-		-	$ -	$ 251.20
Gallonage charge per 1,000 Gallons	-		132,778.00	$ 570.95	(402.75)	$ 168.20	$ 1.27
Total:	5,817.00		8,688.00	$ 487,933.09	(344,192.24)	$ 143,740.84	

Standalone Rate Design - Wastewater **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	4,042.00	1	4,042.00	$ 100,443.70	(39,987.90)	$ 60,455.80	$ 14.96
Gallonage charge per 1,000 Gallons							
10,000 gallon cap	-		14,901.00	$ 118,611.96	(47,220.92)	$ 71,391.04	$ 4.79
General Service							
5/8" x 3/4"	-	1	-	$ -	-	$ -	$ 14.96
1"	-	2.5	-	$ -	-	$ -	$ 37.40
1-1/2"	-	5	-	$ -	-	$ -	$ 74.80
2"	12.00	8	96.00	$ 2,385.60	(949.74)	$ 1,435.86	$ 119.68
3"	-	15	-	$ -	-	$ -	$ 224.40
4"	-	25	-	$ -	-	$ -	$ 374.00
6"	-	50	-	$ -	-	$ -	$ 748.00
8"	-	80	-	$ -	-	$ -	$ 1,196.80
Gallonage charge per 1,000 Gallons	-		102,467.00	$ 815.64	(324.72)	$ 490.92	$ 4.79
Total:	4,054.00		4,138.00	$ 222,256.90	(88,483.27)	$ 133,773.62	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC -
Tymber Creek Utilities, Inc.

Docket No. 20250052-WS

VOLUME I (September 15, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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Schedule of Water Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	198,186	-	198,186	A-5
2	Utility Land & Land Rights	24,067	-	24,067	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(169,611)	-	(169,611)	A-9
6	Less: CIAC	(109,559)	-	(109,559)	A-12
7	Accumulated Amortization of CIAC	106,188	-	106,188	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	49,270	-	49,270	

Schedule of Wastewater Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-2
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	654,234	-	654,234	A-6
2	Utility Land & Land Rights	26,794	-	26,794	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(550,243)	-	(550,243)	A-10
6	Less: CIAC	(263,289)	-	(263,289)	A-12
7	Accumulated Amortization of CIAC	263,289	-	263,289	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	130,784	-	130,784	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] Projected [ ]

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

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	5/31/2024 Balance	321,031.07	1,014,738.12
2	2024 Additions	-	-
3	2024 Retirements	-	-
4	2024 Adjustments		
5	01/31/2025 Balance	321,031.07	1,014,738.12
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	__/__/__ Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	321,031.07	1,014,738.12

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-1, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	25		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	24,067		
7	304.2 Structures & Improvements	124		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	-		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	17,454		
13	310.2 Power Generation Equipment	10,499		
14	311.2 Pumping Equipment	2,591		
15	339.2 Other Plant & Misc. Equipment	-		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	-		
20	339.3 Other Plant & Misc. Equipment	-		
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	-		
25	331.4 Transm. & Distribution Mains	124,603		
26	333.4 Services	7,726		
27	334.4 Meters & Meter Installations	15,832		
28	335.4 Hydrants	6,359		
29	339.4 Other Plant & Misc. Equipment	-		
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	6,456		
34	341.5 Transportation Equipment	5,408		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	-		
37	344.5 Laboratory Equipment	-		
38	345.5 Power Operated Equipment	258		
39	346.5 Communication Equipment	-		
40	347.5 Miscellaneous Equipment	-		
41	348.5 Other Tangible Plant	852		
42	TOTAL	$ 222,252	$	$

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	36	36	36
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	34,763	34,763	34,763
7	304.2 Structures & Improvements	-	-	-	-	179	179	179
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	25,211	25,211	25,211
13	310.2 Power Generation Equipment	-	-	-	-	15,165	15,165	15,165
14	311.2 Pumping Equipment	-	-	-	-	3,742	3,742	3,742
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	-	-	-	-	-	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	-	-	-	-	-	-	-
25	331.4 Transm. & Distribution Mains	-	-	-	-	179,982	179,982	179,982
26	333.4 Services	-	-	-	-	11,160	11,160	11,160
27	334.4 Meters & Meter Installations	-	-	-	-	22,868	22,868	22,868
28	335.4 Hydrants	-	-	-	-	9,185	9,185	9,185
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	9,325	9,325	9,325
34	341.5 Transportation Equipment	-	-	-	-	7,812	7,812	7,812
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	373	373	373
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	1,230	1,230	1,230
42	TOTAL	$ -	$ -	$ -	$ -	$ 321,031	$ 321,031	$ 321,031

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	36	36	36	36	36	36	25
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	34,763	34,763	34,763	34,763	34,763	34,763	24,067
7	304.2 Structures & Improvements	179	179	179	179	179	179	124
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	25,211	25,211	25,211	25,211	25,211	25,211	17,454
13	310.2 Power Generation Equipment	15,165	15,165	15,165	15,165	15,165	15,165	10,499
14	311.2 Pumping Equipment	3,742	3,742	3,742	3,742	3,742	3,742	2,591
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	-	-	-	-	-	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	-	-	-	-	-	-	-
25	331.4 Transm. & Distribution Mains	179,982	179,982	179,982	179,982	179,982	179,982	124,603
26	333.4 Services	11,160	11,160	11,160	11,160	11,160	11,160	7,726
27	334.4 Meters & Meter Installations	22,868	22,868	22,868	22,868	22,868	22,868	15,832
28	335.4 Hydrants	9,185	9,185	9,185	9,185	9,185	9,185	6,359
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	9,325	9,325	9,325	9,325	9,325	9,325	6,456
34	341.5 Transportation Equipment	7,812	7,812	7,812	7,812	7,812	7,812	5,408
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	373	373	373	373	373	373	258
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	1,230	1,230	1,230	1,230	1,230	1,230	852
42	TOTAL	$ 321,031	$ 321,031	$ 321,031	$ 321,031	$ 321,031	$ 321,031	$ 222,252

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	26,794		
7	354.2 Structures & Improvements	109,882		
8	360.2 Collection Wastewaters - Force	8,689		
9	361.2 Collection Wastewaters - Gravity	189,059		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	30,009		
12	364.2 Flow Measuring Devices	21,844		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	57,619		
19	371.3 Pumping Equipment	33,986		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	175,620		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	7,496		
27	389.4 Other Plant & Misc. Equipment	3,963		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	4,801		
32	391.5 Transportation Equipment	1,950		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	-		
36	395.5 Power Operated Equipment	2,160		
37	396.5 Communication Equipment	7,155		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 681,027	$	$

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	38,702	38,702	38,702
7	354.2 Structures & Improvements	-	-	-	-	157,112	157,112	157,112
8	360.2 Collection Wastewaters - Force	-	-	-	-	12,551	12,551	12,551
9	361.2 Collection Wastewaters - Gravity	-	-	-	-	273,085	273,085	273,085
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	43,346	43,346	43,346
12	364.2 Flow Measuring Devices	-	-	-	-	31,553	31,553	31,553
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	83,227	83,227	83,227
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	252,642	252,642	252,642
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	10,827	10,827	10,827
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	5,725	5,725	5,725
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	6,935	6,935	6,935
32	391.5 Transportation Equipment	-	-	-	-	2,817	2,817	2,817
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	3,120	3,120	3,120
37	396.5 Communication Equipment	-	-	-	-	-	-	-
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ -	$ -	$ -	$ -	$ 921,642	$ 921,642	$ 921,642

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	38,702	38,702	38,702	38,702	38,702	38,702	26,794
7	354.2 Structures & Improvements	159,521	159,521	159,521	159,521	159,521	159,521	109,882
8	360.2 Collection Wastewaters - Force	12,551	12,551	12,551	12,551	12,551	12,551	8,689
9	361.2 Collection Wastewaters - Gravity	273,085	273,085	273,085	273,085	273,085	273,085	189,059
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	43,346	43,346	43,346	43,346	43,346	43,346	30,009
12	364.2 Flow Measuring Devices	31,553	31,553	31,553	31,553	31,553	31,553	21,844
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	83,227	83,227	83,227	83,227	83,227	83,227	57,619
19	371.3 Pumping Equipment	73,637	73,637	73,637	73,637	73,637	73,637	33,986
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	254,190	254,190	254,190	254,190	254,190	254,190	175,620
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	10,827	10,827	10,827	10,827	10,827	10,827	7,496
27	389.4 Other Plant & Misc. Equipment	5,725	5,725	5,725	5,725	5,725	5,725	3,963
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	6,935	6,935	6,935	6,935	6,935	6,935	4,801
32	391.5 Transportation Equipment	2,817	2,817	2,817	2,817	2,817	2,817	1,950
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	3,120	3,120	3,120	3,120	3,120	3,120	2,160
37	396.5 Communication Equipment	15,502	15,502	15,502	15,502	15,502	15,502	7,155
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 1,014,738	$ 1,014,738	$ 1,014,738	$ 1,014,738	$ 1,014,738	$ 1,014,738	$ 681,027

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/31/2024 Balance	242,368	788,738
2	2024 Additions	5,250	12,154
3	2024 Retirements		
4	2024 Adjustments		
5	01/31/2025 Balance	247,619	800,892
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	__/__/__ Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	247,619	800,892

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	23	-	-
3	302.1 Franchises	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-
6	303.2 Land & Land Rights	-	-	-
7	304.2 Structures & Improvements	124	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-
10	307.2 Wells & Springs	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-
12	309.2 Supply Mains	9,590	-	-
13	310.2 Power Generation Equipment	10,499	-	-
14	311.2 Pumping Equipment	737	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-
16	WATER TREATMENT PLANT	-	-	-
17	303.3 Land & Land Rights	-	-	-
18	304.3 Structures & Improvements	-	-	-
19	320.3 Water Treatment Equipment	-	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-
22	303.4 Land & Land Rights	-	-	-
23	304.4 Structures & Improvements	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	-	-	-
25	331.4 Transm. & Distribution Mains	114,748	-	-
26	333.4 Services	7,726	-	-
27	334.4 Meters & Meter Installations	7,774	-	-
28	335.4 Hydrants	6,220	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-
30	GENERAL PLANT	-	-	-
31	303.5 Land & Land Rights	-	-	-
32	304.5 Structures & Improvements	-	-	-
33	340.5 Office Furniture & Equipment	6,456	-	-
34	341.5 Transportation Equipment	4,753	-	-
35	342.5 Stores Equipment	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-
37	344.5 Laboratory Equipment	-	-	-
38	345.5 Power Operated Equipment	258	-	-
39	346.5 Communication Equipment	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-
41	348.5 Other Tangible Plant	703	-	-
42	TOTAL	$ 169,611	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	33	33	33
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	-	-	-	-	179	179	179
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	13,611	13,671	13,731
13	310.2 Power Generation Equipment	-	-	-	-	15,165	15,165	15,165
14	311.2 Pumping Equipment	-	-	-	-	1,002	1,018	1,033
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	-	-	-	-	-	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	-	-	-	-	-	-	-
25	331.4 Transm. & Distribution Mains	-	-	-	-	164,349	164,699	165,048
26	333.4 Services	-	-	-	-	11,160	11,160	11,160
27	334.4 Meters & Meter Installations	-	-	-	-	10,848	10,943	11,038
28	335.4 Hydrants	-	-	-	-	8,917	8,934	8,951
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	9,325	9,325	9,325
34	341.5 Transportation Equipment	-	-	-	-	6,432	6,540	6,649
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	373	373	373
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	975	985	995
42	TOTAL	$ -	$ -	$ -	$ -	$ 242,368	$ 243,025	$ 243,681

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	33	33	33	33	34	34	23
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	179	179	179	179	179	179	124
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	13,792	13,852	13,912	13,972	14,032	14,092	9,590
13	310.2 Power Generation Equipment	15,165	15,165	15,165	15,165	15,165	15,165	10,499
14	311.2 Pumping Equipment	1,049	1,065	1,080	1,096	1,111	1,127	737
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	-	-	-	-	-	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	-	-	-	-	-	-	-
25	331.4 Transm. & Distribution Mains	165,398	165,747	166,097	166,446	166,796	167,145	114,748
26	333.4 Services	11,160	11,160	11,160	11,160	11,160	11,160	7,726
27	334.4 Meters & Meter Installations	11,133	11,229	11,324	11,419	11,515	11,610	7,774
28	335.4 Hydrants	8,968	8,985	9,002	9,019	9,036	9,053	6,220
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	9,325	9,325	9,325	9,325	9,325	9,325	6,456
34	341.5 Transportation Equipment	6,757	6,866	6,974	7,083	7,191	7,300	4,753
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	373	373	373	373	373	373	258
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	1,005	1,016	1,026	1,036	1,046	1,057	703
42	TOTAL	$ 244,337	$ 244,993	$ 245,650	$ 246,306	$ 246,962	$ 247,618	$ 169,611

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-	0	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	COLLECTION PLANT	-	-	-
6	353.2 Land & Land Rights	-	-	-
7	354.2 Structures & Improvements	100,746	-	-
8	360.2 Collection Wastewaters - Force	3,681	-	-
9	361.2 Collection Wastewaters - Gravity	189,059	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	30,009	-	-
12	364.2 Flow Measuring Devices	20,903	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	12,350	-	-
19	371.3 Pumping Equipment	551	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	174,918	-	-
25	381.4 Plant Wastewaters	-	-	-
26	382.4 Outfall Wastewater Lines	7,496	-	-
27	389.4 Other Plant & Misc. Equipment	2,569	-	-
28	GENERAL PLANT	-	-	-
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	4,801	-	-
32	391.5 Transportation Equipment	792	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-
35	394.5 Laboratory Equipment	-	-	-
36	395.5 Power Operated Equipment	2,160	-	-
37	396.5 Communication Equipment	209	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	$ 550,243	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	143,871	144,280	144,689
8	360.2 Collection Wastewaters - Force	-	-	-	-	5,178	5,213	5,247
9	361.2 Collection Wastewaters - Gravity	-	-	-	-	273,085	273,085	273,085
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	43,346	43,346	43,346
12	364.2 Flow Measuring Devices	-	-	-	-	28,226	28,752	29,278
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	16,916	17,146	17,377
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	252,642	252,642	252,642
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	10,827	10,827	10,827
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	3,604	3,631	3,657
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	6,935	6,935	6,935
32	391.5 Transportation Equipment	-	-	-	-	988	1,027	1,066
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	3,120	3,120	3,120
37	396.5 Communication Equipment	-	-	-	-	-	-	-
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ -	$ -	$ -	$ -	$ 788,738	$ 790,005	$ 791,271

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	145,105	145,520	145,936	146,351	146,767	147,182	100,746
8	360.2 Collection Wastewaters - Force	5,282	5,317	5,352	5,387	5,421	5,456	3,681
9	361.2 Collection Wastewaters - Gravity	273,085	273,085	273,085	273,085	273,085	273,085	189,059
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	43,346	43,346	43,346	43,346	43,346	43,346	30,009
12	364.2 Flow Measuring Devices	29,804	30,330	30,856	31,382	31,553	31,553	20,903
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	17,608	17,839	18,070	18,301	18,532	18,763	12,350
19	371.3 Pumping Equipment	341	682	1,024	1,365	1,706	2,047	551
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	252,649	252,656	252,664	252,671	252,678	252,685	174,918
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	10,827	10,827	10,827	10,827	10,827	10,827	7,496
27	389.4 Other Plant & Misc. Equipment	3,684	3,711	3,737	3,764	3,790	3,817	2,569
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	6,935	6,935	6,935	6,935	6,935	6,935	4,801
32	391.5 Transportation Equipment	1,105	1,144	1,184	1,223	1,262	1,301	792
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	3,120	3,120	3,120	3,120	3,120	3,120	2,160
37	396.5 Communication Equipment	129	258	388	517	646	775	209
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 793,021	$ 794,772	$ 796,522	$ 798,272	$ 799,668	$ 800,892	$ 550,243

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/31/2024 Balance	153,383	380,306
2	2024 Additions		
3	2024 Adjustments		
4	01/31/2025 Balance	153,383	380,306
5	19__ Additions		
6	19__ Adjustments		
7	__/__/__ Balance		
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	153,383	380,306

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	109,559		
6				
7	Total	$ 109,559	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	263,289		
12				
13	Total	$ 263,289	$	$

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	153,383	153,383	153,383
6								
7	Total	$ -	$ -	$ -	$ -	$ 153,383	$ 153,383	$ 153,383
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	380,306	380,306	380,306
12								
13	Total	$ -	$ -	$ -	$ -	$ 380,306	$ 380,306	$ 380,306

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	153,383	153,383	153,383	153,383	153,383	153,383	109,559
6								
7	Total	$ 153,383	$ 153,383	$ 153,383	$ 153,383	$ 153,383	$ 153,383	$ 109,559
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	380,306	380,306	380,306	380,306	380,306	380,306	263,289
12								
13	Total	$ 380,306	$ 380,306	$ 380,306	$ 380,306	$ 380,306	$ 380,306	$ 263,289

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	05/31/2024 Balance	153,383	380,306
2	2024 Additions		
3	2024 Adjustments		
4	01/31/2025 Balance	153,383	380,306
5	19__ Additions		
6	19__ Adjustments		
7	__/__/__ Balance		
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	153,383	380,306

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	106,188		
6				
7	Total	$ 106,188	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	263,289		
12				
13	Total	$ 263,289	$	$

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	153,383	153,383	153,383
6								
7	Total	$ -	$ -	$ -	$ -	$ 153,383	$ 153,383	$ 153,383
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	380,306	380,306	380,306
12								
13	Total	$ -	$ -	$ -	$ -	$ 380,306	$ 380,306	$ 380,306

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	153,383	153,383	153,383	153,383	153,383	153,383	106,188
6								
7	Total	$ 153,383	$ 153,383	$ 153,383	$ 153,383	$ 153,383	$ 153,383	$ 106,188
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	380,306	380,306	380,306	380,306	380,306	380,306	263,289
12								
13	Total	$ 380,306	$ 380,306	$ 380,306	$ 380,306	$ 380,306	$ 380,306	$ 263,289

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	956	932	1,888
4	Accounts Rec'b - Customer	6,981	14,194	21,175
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	6	6	11
7	Allowance for Bad Debts	(1,886)	(3,836)	(5,722)
8	Prepayments	454	442	896
9	Miscellaneous Current & Accrued Assets	4,790	4,668	9,458
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(203,994)	(198,787)	(402,781)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(28,626)	(27,895)	(56,521)
15	Customer Deposits	-	-	-
16	Accrued Taxes	(681)	(664)	(1,345)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(6,272)	(6,112)	(12,384)
20				
21	Working Capital (Balance Sheet Method)	$ (228,272)	$ (217,052)	$ (445,324)
22				
23	Working Capital to Rate Base Summary	0	0	0

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	-	-	-	-	1,242,673	1,242,673	1,242,673
2	Construction Work in Progress	5,378	5,378	5,378	15,060	207,364	228,330	318,756
3	Other Utility Plant Adjustments	-	-	-	-	858,874	858,874	858,874
4	GROSS UTILITY PLANT	$ 5,378	$ 5,378	$ 5,378	$ 15,060	$ 2,308,911	$ 2,329,877	$ 2,420,303
5	Less: Accumulated Depreciation	-	-	-	-	(1,031,106)	(1,033,029)	(1,034,952)
6	NET UTILITY PLANT	$ 5,378	$ 5,378	$ 5,378	$ 15,060	$ 1,277,805	$ 1,296,848	$ 1,385,351
7	Cash	-	-	-	-	3,637	967	2,416
8	Accounts Rec'b - Customer	-	-	-	-	-	-	21,072
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	-	21	21	21
11	Allowance for Bad Debts	-	-	-	-	-	-	(6,363)
12	Prepayments	-	-	-	-	27	23	2,119
13	Miscellaneous Current & Accrued Assets	-	-	-	-	12,930	13,007	13,734
14	TOTAL CURRENT ASSETS	$ -	$ -	$ -	$ -	$ 16,615	$ 14,018	$ 32,999
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	171,794	175,445	176,630	176,630	1,591	1,591	(2,134)
17	Clearing Accounts	-	-	-	-	(4,106)	(4,041)	(4,860)
18	Deferred Rate Case Expense	-	-	-	-	8	8	1,479
19	Other Miscellaneous Deferred Debits	-	-	-	-	4,416	10,443	10,066
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 171,794	$ 175,445	$ 176,630	$ 176,630	$ 1,909	$ 8,001	$ 4,550
22	TOTAL ASSETS	$ 177,172	$ 180,823	$ 182,008	$ 191,690	$ 1,296,329	$ 1,318,866	$ 1,422,900
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,335,769	1,335,769	1,335,769	1,335,769	1,335,769	1,335,769	903,280
2	Construction Work in Progress	352,441	410,692	493,484	428,762	515,073	537,141	271,018
3	Other Utility Plant Adjustments	858,874	858,874	858,874	858,874	858,874	858,874	594,605
4	GROSS UTILITY PLANT	$ 2,547,085	$ 2,605,335	$ 2,688,127	$ 2,623,405	$ 2,709,717	$ 2,731,785	$ 1,768,903
5	Less: Accumulated Depreciation	(1,037,358)	(1,039,765)	(1,042,172)	(1,044,578)	(1,046,630)	(1,048,511)	(719,854)
6	NET UTILITY PLANT	1,509,726	1,565,570	1,645,956	1,578,827	1,663,087	1,683,274	1,049,049
7	Cash	154	3,769	3,228	6,361	640	3,377	1,888
8	Accounts Rec'b - Customer	21,753	41,284	35,977	49,818	54,057	51,314	21,175
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	21	21	21	21	-	-	11
11	Allowance for Bad Debts	(5,769)	(12,409)	(9,289)	(14,290)	(13,369)	(12,897)	(5,722)
12	Prepayments	1,924	1,756	2,088	1,617	1,145	955	896
13	Miscellaneous Current & Accrued Assets	14,007	14,167	13,635	13,602	13,860	14,020	9,458
14	TOTAL CURRENT ASSETS	32,091	48,588	45,659	57,129	56,332	56,767	27,707
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	(2,134)	(2,134)	(2,134)	(2,134)	(2,134)	(2,134)	52,980
17	Clearing Accounts	(4,750)	(4,597)	(6,098)	(5,784)	1,242	2,150	(2,373)
18	Deferred Rate Case Expense	1,479	1,564	1,716	1,817	1,817	1,817	900
19	Other Miscellaneous Deferred Debits	11,340	10,963	11,385	12,246	14,867	14,867	7,738
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	5,933	5,796	4,869	6,145	15,791	16,700	59,246
22	TOTAL ASSETS	1,547,751	1,619,954	1,696,483	1,642,101	1,735,210	1,756,741	1,136,002
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	20,320	20,320	20,320	20,320	1,103,557	1,054,245	1,154,669
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(8,530)	(8,530)	(8,530)	(8,530)	(15,779)	(31,293)	(38,655)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	11,789	11,789	11,789	11,789	1,087,778	1,022,952	1,116,014
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	165,383	169,033	170,218	179,900	73,245	147,332	6,950
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	165,383	169,033	170,218	179,900	73,245	147,332	6,950
12	Accounts Payable	-	-	-	-	124,518	127,974	289,997
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	1,943	1,943	1,943
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	-	-	-	-	8,844	18,664	7,995
20	TOTAL CURRENT & ACC. LIABILITIES	-	-	-	-	135,306	148,582	299,936
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	-	-	-	-	533,689	533,689	533,689
27	Less: Accum. Amortization of CIAC	-	-	-	-	(533,689)	(533,689)	(533,689)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	177,172	180,823	182,008	191,690	1,296,329	1,318,866	1,422,900

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	1,131,893	1,043,783	1,076,383	713,291	459,120	183,175	615,492
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(46,952)	(47,314)	(48,487)	(30,547)	(3,302)	1,615	(22,680)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	1,084,940	996,470	1,027,896	682,744	455,818	184,789	592,812
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	-	-	-	-	-	-	70,159
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	-	-	-	-	-	-	70,159
12	Accounts Payable	441,430	586,444	650,239	793,314	996,833	1,225,402	402,781
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	146,046	258,876	329,854	56,521
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	1,943	1,943	1,943	1,943	1,943	1,943	1,345
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	19,437	35,096	16,405	18,053	21,740	14,753	12,384
20	TOTAL CURRENT & ACC. LIABILITIES	462,810	623,484	668,588	959,356	1,279,392	1,571,952	473,031
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	533,689	533,689	533,689	533,689	533,689	533,689	369,477
27	Less: Accum. Amortization of CIAC	(533,689)	(533,689)	(533,689)	(533,689)	(533,689)	(533,689)	(369,477)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	1,547,751	1,619,954	1,696,483	1,642,101	1,735,210	1,756,741	1,136,002

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] Projected [ ]

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	97,272	70,603	167,875	106,369	274,245	B-4
2	Operation & Maintenance	148,290	109,347	257,637	4786.621045	262,424	B-5
3	Depreciation, net of CIAC Amort.	5,250		5,250		5,250	B-13
4	Amortization	-		-		-	
5	Taxes Other Than Income	1,587		1,587		1,587	B-15
6	Provision for Income Taxes	-		-	704.9400539	705	C-1
7	OPERATING EXPENSES	155,126	109,347	264,474	5,492	269,965	
8	NET OPERATING INCOME	(57,854)	(38,744)	(96,599)	100,878	4,279	
9	RATE BASE	49,270		49,270		49,270	
10	RATE OF RETURN	-117%		-196%	8.66%	8.69%	

10,145

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] Projected [ ]

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	197,780	142,167	339,947	(128,881)	211,067	B-4
2	Operation & Maintenance	110,880	73,777	184,656	-5799.63241	178,857	B-6
3	Depreciation, net of CIAC Amort.	12,154		12,154		12,154	B-14
4	Amortization	-		-		-	
5	Taxes Other Than Income	6,748		6,748		6,748	B-15
6	Provision for Income Taxes	-		-	1949.212239	1,949	C-1
7	OPERATING EXPENSES	129,782	73,777	203,558	(3,850)	199,708	
8	NET OPERATING INCOME	67,999	68,390	136,389	(125,030)	11,359	
9	RATE BASE	$ 130,784		$ 130,784		130,784	
10	RATE OF RETURN	52%		104%		8.69%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] Projected [ ] | **Preparer: Brent Thies**

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

Line No.	Description	Water	Wastewater
1	**Operations & Maintenance**		
2			
3	Customer Billing Cost	(1,734)	(1,690)
4	New third party provider contract began 1/1/25		
5	Property Insurance	-	(7,339)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(9,509)	(9,267)
8	Adjustment to overhead allocation		
9	Contract Operations	41,662	48,131
10	New third party contract began 10/1/2024		
11	Testing	(4,012)	(6,452)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(1,428)	(632)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	275
16	Cost included in new contract that began 10/1/2024		
17	Annualization of O&M Expense	84,369	50,751
18	Mid test year acquisition		
19	**Total Adjustment Operation & Maintenance**	109,347	73,777
20			
21	**Adjustment for Income Tax**		
22		Water	Wastewater
23	Taxable Income before State Tax	2,964.60	7,869.26
24	Less State Tax Exemption	(1,068.74)	(1,041.46)
25	State Taxable Income	1,895.86	6,827.80
26	**State Income tax (5.5%)**	**104.27**	**375.53**
27			
28	Federal Taxable Income	2,860.32	7,493.73
29	**Federal Income Tax (21%)**	**600.67**	**1,573.68**
30			
31	Total Adjustment for Income Tax	705	1,949
32			
33	**Revenues**		
34	Annualization of Revenue	70,603	142,167
35			
36	Adjustment for required return	4,279	11,359
37			
38	Adjustment for negative operating income	96,599	(136,389)
39			
40	Adjustment to revenue for Income Tax	705	1,949
41			
42	Adjustment for RAF fees on revenue change	4,787	(5,800)
43			
44	**Total Adjustment to Revenues**	106,369	(128,881)

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 193,025
2	461.1 Metered - Residential	$ 83,900	521.2 Flat Rate - Commercial	$ 1,621
3	461.2 Metered - Commercial	$ 10,201	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13			524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ 94,101	525 Interdepartmental Sales	$ -
15				
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 194,646
17	470 Forfeited Discounts	$ 2,955		
18	471 Misc. Service Revenues	$ 217	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ 3,134
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22			535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ 3,171	536 Other Wastewater Revenues	$ -
24				
25	TOTAL WATER OPERATING REVENUES	$ 97,272	TOTAL OTHER WASTEWATER REVENUES	$ 3,134
26				
27			TOTAL WASTEWATER OPERATING REVENUES	$ 197,780

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

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

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ 11,159	$ 2,896	$ 16,518	$ (5,054)	$ 5,189	$ 6,790	$ 4,983	$ 42,481
5	615 Purchased Power	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,477	$ -	$ -	$ (7)	$ -	$ -	$ 3,470
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ -	$ -	$ -	$ -	$ -	$ 903	$ -	$ 322	$ (555)	$ (163)	$ -	$ 921	$ 1,427
8	620 Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ 91	$ 11	$ (19)	$ (5)	$ -	$ -	$ 77
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	632 Contractual Services - Acct.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 58	$ -	$ -	$ -	$ 61	$ 119
11	633 Contractual Services - Legal	$ -	$ -	$ -	$ 110	$ -	$ 200	$ 7	$ 35	$ -	$ -	$ 90	$ -	$ 442
12	634 Contractual Services - Mgmt. Fees	$ -	$ -	$ -	$ 2,993	$ 3,536	$ 3,529	$ 3,394	$ 4,138	$ 2,568	$ 1,742	$ 8,247	$ 2,818	$ 32,965
13	635 Contractual Services - Other	$ -	$ -	$ -	$ (351)	$ 956	$ 6,184	$ 5,458	$ 6,969	$ 11,027	$ 9,648	$ 3,038	$ 7,654	$ 50,584
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ -	$ -	$ -	$ 430	$ 430	$ 430	$ 430	$ 430	$ 546	$ 430	$ 430	$ 506	$ 4,060
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ 191	$ 191	$ 198	$ 198	$ 198	$ 191	$ 1,167
24	670 Bad Debt Expense	$ -	$ -	$ -	$ 153	$ 171	$ 191	$ 170	$ 167	$ 140	$ 160	$ (1,661)	$ 158	$ (350)
25	675 Miscellaneous Expenses	$ -	$ -	$ -	$ 583	$ 459	$ 906	$ 2,149	$ 1,633	$ 1,410	$ 1,832	$ 903	$ 1,972	$ 11,847
26	TOTAL	$ -	$ -	$ -	$ 3,918	$ 5,551	$ 23,502	$ 18,263	$ 30,473	$ 10,261	$ 19,023	$ 18,035	$ 19,264	$ 148,290

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

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

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ 39	$ 50	$ 48	$ 48	$ (9)	$ 48	$ 225
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (275)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (275)
6	715 Purchased Power	$ -	$ -	$ -	$ -	$ 1,755	$ 1,199	$ 1,150	$ 1,309	$ 1,236	$ 1,041	$ 2,441	$ 1,327	$ 11,457
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 405	$ -	$ -	$ -	$ 405
8	718 Chemicals	$ -	$ -	$ -	$ -	$ -	$ 1,327	$ -	$ 473	$ 1,452	$ (240)	$ (2,380)	$ -	$ 632
9	720 Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ 404	$ 955	$ 506	$ (830)	$ (256)	$ 18	$ -	$ 798
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	732 Contractual Services - Acct.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 57	$ -	$ -	$ -	$ 60	$ 116
12	733 Contractual Services - Legal	$ -	$ -	$ -	$ 107	$ -	$ 195	$ 7	$ 34	$ -	$ -	$ 88	$ -	$ 431
13	734 Contractual Services - Mgmt. Fees	$ -	$ -	$ -	$ 2,916	$ 3,446	$ 3,439	$ 3,307	$ 4,033	$ 2,502	$ 1,698	$ 8,037	$ 2,746	$ 32,124
14	735 Contractual Services - Other	$ -	$ -	$ -	$ (528)	$ 1,153	$ 8,241	$ 6,657	$ 7,041	$ 13,312	$ 7,395	$ (5,094)	$ 7,241	$ 45,418
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ -	$ -	$ -	$ 419	$ 419	$ 419	$ 419	$ 2,269	$ 994	$ 881	$ 881	$ 955	$ 7,656
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ -	$ -	$ -	$ -	$ -	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	$ 50
25	770 Bad Debt Expense	$ -	$ -	$ -	$ 206	$ 209	$ 237	$ 222	$ 235	$ 231	$ 236	$ (1,618)	$ 224	$ 182
26	775 Miscellaneous Expenses	$ -	$ -	$ -	$ 569	$ 447	$ 883	$ 2,137	$ 1,619	$ 1,401	$ 1,789	$ 884	$ 1,933	$ 11,662
27	TOTAL	$ -	$ -	$ -	$ 3,414	$ 7,429	$ 16,394	$ 14,894	$ 17,625	$ 20,752	$ 12,592	$ 3,246	$ 14,534	$ 110,880

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 6/30/2010	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 7,011	$ -	$ (7,011)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ 10,671	$ -	$ (10,671)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	604 Employee Pensions & Benefits	$ 2,598	$ -	$ (2,598)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ 64,786	$ 42,481	$ (22,305)	-34%	Normal Flucuation, Purchased Water Costs are subject to vary year over year due to flucuations in usage.
5	615 Purchased Power	$ -	$ 3,470	$ 3,470	100%	Prior owners did not record any expense.
6	616 Fuel for Power Purchased	$ -	$ -	$ -	0%	
7	618 Chemicals	$ -	$ 1,427	$ 1,427	100%	Prior owners did not record any expense.
8	620 Materials & Supplies	$ 1,507	$ 77	$ (1,430)	-95%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
9	631 Contractual Services - Engr.	$ -	$ -	$ -	0%	
10	632 Contractual Services - Acct.	$ 5,560	$ 119	$ (5,441)	-98%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ -	$ 442	$ 442	100%	Prior owners did not record any expense.
12	634 Contractual Services - Mgmt. Fees	$ -	$ 32,965	$ 32,965	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
13	635 Contractual Services - Other	$ 22,539	$ 50,584	$ 28,045	124%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 2,355	$ -	$ (2,355)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ -	$ -	$ -	0%	
16	650 Transportation Expenses	$ 182	$ -	$ (182)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
17	656 Insurance - Vehicle	$ -	$ -	$ -	0%	
18	657 Insurance - General Liability	$ 1,200	$ 4,060	$ 2,860	238%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
20	659 Insurance - Other	$ -	$ -	$ -	0%	
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
23	667 Reg. Comm. Exp. - Other	$ 902	$ 1,167	$ 265	29%	
24	670 Bad Debt Expense	$ 2,040	$ (350)	$ (2,390)	-117%	CSWR-FL recorded Year End customer write offs.
25	675 Miscellaneous Expenses	$ 3,520	$ 11,847	$ 8,327	237%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
26	TOTAL	$ 124,871	$ 148,290	$ 23,419	19%	
27	Total Customers	449	431	(18)	-4%	
28	Consumer Price Index - U**	217.965	317.671	99.71	46%	

Benchmark Index:	Increase in Customer ERUs	0.96
	Increase in CPI	1.46
		1.42

**Prior Test Year data was gathered from Docket # 100359-WS Final Order Schedule 3-D*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 6/30/2010	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ 21,032	$ -	$ (21,032)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	703 Salaries & Wages - Officers, Etc.	$ 10,309	$ -	$ (10,309)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	704 Employee Pensions & Benefits	$ 7,793	$ -	$ (7,793)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	710 Purchased Sewage Treatment	$ -	$ 225	$ 225	100%	Prior owners did not record any expense.
5	711 Sludge Removal Expense	$ 36,228	$ (275)	$ (36,503)	-101%	Prior owners had to remove more sludge than CSWR-FL did in the test year. A negative value includes a one time vendor credit.
6	715 Purchased Power	$ 14,979	$ 11,457	$ (3,522)	-24%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
7	716 Fuel for Power Purchased	$ -	$ 405	$ 405	100%	Prior owners did not record any expense.
8	718 Chemicals	$ 6,265	$ 632	$ (5,633)	-90%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
9	720 Materials & Supplies	$ 2,014	$ 798	$ (1,216)	-60%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
10	731 Contractual Services - Engr.	$ -	$ -	$ -	0%	
11	732 Contractual Services - Acct.	$ 7,153	$ 116	$ (7,037)	-98%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
12	733 Contractual Services - Legal	$ -	$ 431	$ 431	100%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees7	$ -	$ 32,124	$ 32,124	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
14	735 Contractual Services - Other	$ 58,967	$ 45,418	$ (13,549)	-23%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	741 Rental of Building/Real Prop.	$ 9,941	$ -	$ (9,941)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	742 Rental of Equipment	$ -	$ -	$ -	0%	
17	750 Transportation Expenses	$ -	$ -	$ -	0%	
18	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	757 Insurance - General Liability	$ 1,200	$ 7,656	$ 6,456	538%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
24	767 Reg. Comm. Exp. - Other	$ 1,507	$ 50	$ (1,457)	-97%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
25	770 Bad Debt Expense	$ 2,464	$ 182	$ (2,282)	-93%	CSWR-FL recorded Year End customer write offs.
26	775 Miscellaneous Expenses	$ 3,417	$ 11,662	$ 8,245	241%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 183,269	$ 110,880	$ (72,389)	-39%	
28	Total Customers	420	420	-	0%	
29	Consumer Price Index - U**	217.965	317.671	99.71	46%	

Benchmark Index:	Increase in Customer ERUs	1.00
	Increase in CPI	1.46
		1.46

**Prior Test Year data was gathered from Docket # 100359-WS Final Order Schedule 3-E*
***Source: Bureau of Labor Statistics*

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - IT	$ 578	Remote Monitoring Subscription Cost
3	Backflow Solutions Inc.	OSS - IT	$ 42	Cloud-based online subscription service for managing backflow prevention programs
4				
5	Beckemeier LeMoine L	OSS - Legal	$ 67	Legal Services
6	Bryant Miller Olive	OSS - Legal	$ 96	Legal Services
7	CT Corporation	OSS - Legal	$ 15	Annual Cost for Statutory Representation
8	David Woodsmall	OSS - Legal	$ 39	Legal Services
9	Radey Law Firm	OSS - Legal	$ 723	Legal Services
10				
11	McGuireWoods LLP	OSS - MGMT Cons	$ 2,047	System Operations Consultant
12				
13	PNC & Invoice Cloud	OSS - Bank Fees	$ 3,492	Bank Fees
14				
15	UHY Advisors	OSS - Audit and Ac	$ 141	Tax Preparation
16	Leo Berwick LP	OSS - Audit and Ac	$ 121	Property Tax Consulting
17				
18			$ 7,359	
19				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19					
20	Total				
21					
22	Estimate Through				
23	[ ] PAA				
24	[x] Commission Hearing				
25					
26	Amortization Period 4 Years				
27	Explanation if different from Section 367.0816, Florida Statutes:				
28					
29					
30					

		(A) Water	(B) Wastewater	(C) Total
31	Amortization of Rate Case Expense:			
32				
33				
34	Prior Unamortized Rate Case Expense	-	-	-
35	Current Rate Case Expense	920	897	1,817
36				
37	Total Projected Rate Case Expense	26,781	26,097	52,878
38				
39	Annual Amortization	6,695	6,524	13,220
40				
41	Method of Allocation Between Systems:	51%	49%	100%
42	(Provide Calculation)			
43				
44				

System	Total Water C	Total Sewer Cu	% Water Custo	% Sewer Customers
Tymber Creek Utilities, Inco	431	420	51%	49%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1) Allocation Percentages Water	(2) Wastewater	(3) Other	(4) Total	(5) Description of Allocation Method	(6) Amounts Allocated Water	(7) Wastewater	(8) Other	(9) Total
1		All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.									

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ 1				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ -				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ -				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 481				
13	310.2 Power Generation Equipment	$ -				
14	311.2 Pumping Equipment	$ 125				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ -				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ -				
25	331.4 Transm. & Distribution Mains	$ 2,796				
26	333.4 Services	$ -				
27	334.4 Meters & Meter Installations	$ 762				
28	335.4 Hydrants	$ 136				
29	339.4 Other Plant & Misc. Equipment	$ -				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ 868				
35	342.5 Stores Equipment	$ -				
36	343.5 Tools, Shop & Garage Equipment	$ -				
37	344.5 Laboratory Equipment	$ -				
38	345.5 Power Operated Equipment	$ -				
39	346.5 Communication Equipment	$ -				
40	347.5 Miscellaneous Equipment	$ -				
41	348.5 Other Tangible Plant	$ 82				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 5,250	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	$ -				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 5,250	$	$	$	
48						
49						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ -				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 3,311				
8	360.2 Collection Wastewaters - Force	$ 279				
9	361.2 Collection Wastewaters - Gravity	$ -				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ -				
12	364.2 Flow Measuring Devices	$ 3,327				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ 1,848				
19	371.3 Pumping Equipment	$ 2,047				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 43				
25	381.4 Plant Wastewaters	$ -				
26	382.4 Outfall Wastewater Lines	$ -				
27	389.4 Other Plant & Misc. Equipment	$ 212				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ 313				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ -				
35	394.5 Laboratory Equipment	$ -				
36	395.5 Power Operated Equipment	$ -				
37	396.5 Communication Equipment	$ 775				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 12,154	$	$		$
42						
43	LESS: AMORTIZATION OF CIAC	$ -				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 12,154	$	$		$
46						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-15
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 1,587	$ -	$ -	$ -	$ 1,587
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 1,587	$ -	$ -	$ -	$ 1,587
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 1,587	$ -	$ -	$ -	$ 1,587
WASTEWATER						
10	Test Year Per Books	$ 5,404	$ -	$ 1,343	$ -	$ 6,748
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 5,404	$ -	$ 1,343	$ -	$ 6,748
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 5,404	$ -	$ 1,343	$ -	$ 6,748

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	1,252.07	A	860.28	2,112.35	0	0
2	Deferred Income Tax Expense	C-5	0		0	0	0	0
3	ITC Realized This Year	C-8	0		0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0	0	0	0
5	Parent Debt Adjustment	C-9	0		0	0	0	0
6	Total Income Tax Expense		1,252.07		860.28	2,112.35	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	10,144.75	29,645.93	39,790.68	(96,598.54)	203,558.17
2	Add: Income Tax Expense Per Books (Sch. B-1)					
3	Subtotal	10,144.75	29,645.93	39,790.68	(96,598.54)	203,558.17
4	Less: Interest Charges (Sch. C-3)	5,204.66	-	5,204.66	1,424.21	3,780.45
5	Taxable Income Per Books	4,940.09	29,645.93	34,586.01	(98,022.75)	199,777.73
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	4,940.09	29,645.93	34,586.01	(98,022.75)	199,777.73
10	Less: State Income Tax Exemption ($50,000)					(1,041.46)
11	State Taxable Income	4,940.09	29,645.93	34,586.01	(98,022.75)	198,736.27
12	State Income Tax (5.5% of Line 11)	271.70	1,630.53	1,902.23	(5,391.25)	10,930.49
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	271.70	1,630.53	1,902.23	(5,391.25)	10,930.49
16	Federal Taxable Income (Line 9 - Line 15)	4,668.38	28,015.40	32,683.78	(92,631.50)	188,847.23
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	980.36	5,883.23	6,863.59	(19,452.61)	39,657.92
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	980.36	5,883.23	6,863.59	(19,452.61)	39,657.92
	Summary:					
21	Current State Income Taxes (Line 15)	271.70	1,630.53	1,902.23	(5,391.25)	10,930.49
22	Current Federal Income Taxes (Line 20)	980.36	5,883.23	6,863.59	(19,452.61)	39,657.92
23	Total Current Income Tax Expense (To C-1)	1,252.07	7,513.76	8,765.83	(24,843.87)	50,588.41

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

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	5,204.66	0	5,204.66	1,424.21	3,780.45
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	5,204.66	-	5,204.66	1,424.21	3,780.45

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

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

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: C-5**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	56,521	31.39%	8.50%	2.67%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	123,533	68.61%	8.77%	6.02%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	180,054	100.00%		8.69%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books		(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-					-
2	Short-Term Debt	56,521					56,521
3	Preferred Stock	-					-
4	Common Equity	592,812	A	Parent Equity		(469,279)	123,533
5	Customer Deposits	-					-
6	Tax Credits - Zero Cost	-					-
7	Tax Credits - Wtd. Cost	-					-
8	Accum. Deferred Income Tax	-					-
9	Other (Explain)	-					-
10	Total	649,333					180,054

* List corresponding adjustments to rate base below:

	Description	Amount
A	Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	469,279

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Schedule: D-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	5,204.66	11/22/2026	56,521.22	9.2%
	Total	5,204.66		56,521.22	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
	CSWR-Florida has no long-term debt											
	Total											

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	CSWR-Florida has no variable rate long-term date												
	Total												

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule - Water | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-1
Page 1 of 2
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	$ 9.91	$ 21.29
3	3/4"	$ 14.87	$ 31.94
4	1"	$ 24.78	$ 53.23
5	1-1/2"	$ 49.55	$ 106.45
6	2"	$ 79.28	$ 170.32
7	3"	$ 158.56	$ 319.35
8	4"	$ 247.75	$ 532.25
9	6"	$ 495.50	$ 1,064.50
10	Gallonage charge per 1,000 Gallons		$ -
11	0-6,000 gallons	$ 3.88	$ 8.33
12	6,001-10,000 gallons	$ 4.44	$ 9.54
13	Over 10,000 gallons	$ 6.59	$ 14.16
14			
15	General Service		
16	5/8" x 3/4"	$ 9.91	$ 21.29
17	3/4"	$ 14.87	$ 31.94
18	1"	$ 24.87	$ 53.23
19	1-1/2"	$ 49.55	$ 106.45
20	2"	$ 79.28	$ 170.32
21	3"	$ 158.56	$ 319.35
22	4"	$ 247.75	$ 532.25
23	6"	$ 495.50	$ 1,064.50
24	Gallonage charge per 1,000 Gallons	$ 4.19	$ 8.33

Rate Schedule - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-1
Page 2 of 2
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential	$ 34.40	$ 10.48
	Gallonage charge per 1,000 Gallons		
2	8,000 gallon cap	$ 9.20	$ 2.80
3			
4	General Service		
5	5/8" x 3/4"	$ 34.40	$ 10.48
6	3/4"	$ 51.60	$ 15.72
7	1"	$ 86.00	$ 26.20
8	1-1/2"	$ 172.00	$ 52.40
9	2"	$ 275.20	$ 83.84
10	3"	$ 550.40	$ 157.20
11	4"	$ 860.00	$ 262.00
12	6"	$ 1,720.00	$ 524.00
13	Gallonage charge per 1,000 Gallons	$ 11.05	$ 11.05

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
	Residential						
1	5/8" x 3/4"	51		$ 9.91	$ 505.41	$ 21.29	$ 1,085.79
2	3/4"	3,398		$ 14.87	$ 50,528.26	$ 31.94	$ 108,515.13
3	1"	8		$ 24.78	$ 198.24	$ 53.23	$ 425.80
4	1-1/2"			$ 49.55	$ -	$ 106.45	$ -
5	2"			$ 79.28	$ -	$ 170.32	$ -
6	3"			$ 158.56	$ -	$ 319.35	$ -
7	4"			$ 247.75	$ -	$ 532.25	$ -
8	6"			$ 495.50	$ -	$ 1,064.50	$ -
9	Gallonage charge per 1,000 Gallons						
10	0-6,000 gallons		6,697	$ 3.88	$ 25,984.36	$ 8.33	$ 55,817.56
11	6,001-10,000 gallons		817	$ 4.44	$ 3,627.48	$ 9.54	$ 7,792.27
12	Over 10,000 gallons		1,791	$ 6.59	$ 11,802.69	$ 14.16	$ 25,353.61
13							
14	Total Residential	3,457	9,305		$ 92,646.44		$ 198,990.16
15							
16	Average Bill				$ 26.80		$ 57.56
17							
18	General Service						
19	5/8" x 3/4"			$ 9.91		$ 21.29	
20	3/4"			$ 14.87		$ 31.94	
21	1"			$ 24.87		$ 53.23	
22	1-1/2"			$ 49.55		$ 106.45	
23	2"			$ 79.28		$ 170.32	
24	3"			$ 158.56		$ 319.35	
25	4"			$ 247.75		$ 532.25	
26	6"			$ 495.50		$ 1,064.50	
27	Gallonage charge per 1,000 Gallons			$ 4.19		$ 8.33	
28							
29	Total Gen. Serv.						
30							
31	Average Bill						
32							
33	Unbilled Revenues						
34	Other Revenue				$ 3,171.19		
35	Misc. Serv. Charges						
36							
37	Total Revenue				$ 95,817.63		$ 198,990.16
38							
39	Booked Revenue				$ 97,272.37		
40							
41	Difference (Explain)				$ 1,454.74		
42							

43 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
44 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
45 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-2**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	All Meter Sizes	3,457		$ 34.40	$ 118,920.80	$ 10.48	$ 36,229.36
	Gallonage charge per 1,000 Gallons						
3	8,000 gallon cap		7,221	$ 9.20	$ 66,433.20	$ 2.80	$ 20,240.73
4							
5	Total Residential	3,457	7,221		$ 185,354.00		$ 56,470.09
6							
7	Average Bill				$ 53.62		$ 16.33
8							
4	General Service						
5	5/8" x 3/4"			$ 34.40		$ 10.48	
6	3/4"			$ 51.60		$ 15.72	
7	1"			$ 86.00		$ 26.20	
8	1-1/2"			$ 172.00		$ 52.40	
9	2"			$ 275.20		$ 83.84	
10	3"			$ 550.40		$ 157.20	
11	4"			$ 860.00		$ 262.00	
12	6"			$ 1,720.00		$ 524.00	
13	Gallonage charge per 1,000 Gallons			$ 11.05		$ 11.05	
14							
15	Total Gen. Serv.						
16							
17	Average Bill						
18							
19	Unbilled Revenues						
20	Other Revenue				$ 3,133.88		
21	Misc. Serv. Charges						
22							
23	Total Revenue				$ 188,487.88		$ 56,470.09
24							
25	Booked Revenue				$ 197,780.33		
26							
27	Difference (Explain)				$ 9,292.45		
28							

29 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
30 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
31 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-3**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	0					0
2	March	0					0
3	April	0					0
4	May	0					0
5	June	0					0
6	July	435					435
7	August	433					433
8	September	433					433
9	October	432					432
10	November	431					431
11	December	432					432
12	January	429					429
	Total	3025					3025

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-3
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	0					0
2	March	0					0
3	April	0					0
4	May	0					0
5	June	0					0
6	July	436					436
7	August	434					434
8	September	434					434
9	October	423					423
10	November	422					422
11	December	423					423
12	January	420					420
	Total	2,992					2,992

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-4
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 15.00	$ 15.00	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 15.00	$ 15.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 5.90	$ 5.90	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25%	2.25%
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-4
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	Actual Cost	Actual Cost	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 15.00	$ 15.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 5.90	$ 5.90	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25%	2.25%
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-5
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 100.00	N/A	N/A	N/A	$ 2,171.07	$ 2,271.07
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 2,171.07	
7	Total					$ 2,171.07	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-5
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		N/A	N/A	N/A	N/A	$ 2,353.97	$ 2,353.97
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 2,353.97	
7	Total					$ 2,353.97	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4.5" - 5.25"	Standard Wet Barrel	27
Total			27

Private Fire Protection Service | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	This utility does not have any private fire protection; therefore this schedule is not applicable.		

Contracts and Agreements Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	No outstanding contracts/agreements having rates or conditions different from those on	
2	approved tariff.	

Tax or Franchise Fee Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
1	CSWR-Florida incurred no franchise taxes or fees in the test period				

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []

Schedule: E-10
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Meter Installation Charge		
2	5/8" x 3/4"	$ 100.00	Actual Cost
3			
4	Meter Bench Test		
5	5/8" x 3/4"	N/A	$ 20.00
6	1" and 1 1/2"	N/A	$ 25.00
7	2" +	N/A	Actual Cost
8			
9	Customer Connection (Tap In) Charge	N/A	Actual Cost

Service Availability Charges Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-10
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	Type Charge	(1)	(2) Present Charges	(3) Proposed Charges
1	Main Extension Charge			
2	Residential-per ERC (___ GPD)		$ 600.00	Actual Cost
3	All others-per Gallon		$ -	Actual Cost
4				
5	Plant Capacity Charge		$ 450.00	$ 450.00
6	Residential-per ERC (___ GPD)		$ -	$ -
7	All others-per Gallon			
8				
9	Customer Connection (Tap In) Charge		N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Historic [X] Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-12
Page 1 of 1
Preparer: Aaron Silas

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) ss/Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Year Bills	(5) Test Year Consumption	(6) Projection Factor	(7) Projected Test Year Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.										

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

CSWR-Florida acquired this system on 5/31/2024 and did not begin billing until a few months post-acquisition. Upon acquisition, CSWR-Florida begins reading meters and requires two months of "Actuals" prior to billing customers for their usage. As such, the first months of billing usage are skewed below.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	0	0	-		-	#DIV/0!
Mar-24	0	0	-		-	#DIV/0!
Apr-24	0	0	-		-	#DIV/0!
May-24	0	0	-		-	#DIV/0!
Jun-24	0	0	-		-	#DIV/0!
Jul-24	0	1,977,000	-		1,977,000.00	100%
Aug-24	0	1,115,000	10,660.00		1,104,340.00	99%
Sep-24	0	2,312,000	1,712,430.00		599,570.00	26%
Oct-24	0	2,149,000	987,100.00		1,161,900.00	54%
Nov-24	0	2,019,000	2,046,300.00		(27,300.00)	-1%
Dec-24	0	2,642,000	2,919,162.00		(277,162.00)	-10%
Jan-25	0	1,939,000	1,622,398.00		316,602.00	16%
Total	0	14,153,000	9,298,050.00		4,854,950.00	34%

Gallons of Wastewater Treated
In Thousands of Gallons

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) Tymber Creek WWTP	(2) Individual Plant Flows (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Feb-24	42,000.00					42,000.00
Mar-24	27,000.00					27,000.00
Apr-24	27,000.00					27,000.00
May-24	25,000.00					25,000.00
Jun-24	15,900.00					15,900.00
Jul-24	23,500.00					23,500.00
Aug-24	37,000.00					37,000.00
Sep-24	62,400.00					62,400.00
Oct-24	66,500.00					66,500.00
Nov-24	52,300.00					52,300.00
Dec-24	46,000.00					46,000.00
Jan-25	43,600.00					43,600.00
Total	424,600.00					424,600.00

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	DATE	GPD

1 The CSWR-Florida (Tymber Creek) water facility is a purchased facility.
2 Therefore, this schedule is not applicable.

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		131,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	Oct	66,500.00

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1 The CSWR-Florida (Tymber Creek) water facility is a purchased facility.
2 Therefore, this schedule is not applicable.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

Line No.		
1	Used and Useful Flow	62,300
2	Property Needed for Post Test Year Period	0
3	Permitted Capacity	131,000 gpd
4	Used and Useful Percentage	47.56%
5	Please note that the used and useful percentage for the wastewater treatment plant	
6	reflects that the facility was constructed with excess capacity to accommodate anticipated	
7	future development.	

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-8
Page 1 of 1
Preparer: Todd Thomas

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 5/31/2024 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	433	430	432	9,297,190	21,546.21	9,297,190	432	N/A
6									---
7				Average Growth Through 5-Year Period (Col. 8)					N/A

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 5/31/2024 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	433	430	432	9,297,190	21,546.21	9,297,190	432	N/A
6									----------
				Average Growth Through 5-Year Period (Col. 8)					
7									N/A
									======

Standalone Rate Design - Water | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	51	1	51	$ 505.41	580.27	$ 1,085.68	$ 21.29
3/4"	3,398	1.5	5097	$ 50,528.26	58,012.57	$ 108,540.83	$ 31.94
1"	8	2.5	20	$ 198.24	227.60	$ 425.84	$ 53.23
1-1/2"	-	5	0	$ -		$ -	$ 106.45
2"	-	8	0	$ -		$ -	$ 170.32
3"	-	15	0	$ -		$ -	$ 319.35
4"	-	25	0	$ -		$ -	$ 532.25
6"	-	50	0	$ -		$ -	$ 1,064.50
Gallonage charge per 1,000 Gallons							
0-6,000 gallons			6,697.00	$ 25,984.36	29,833.20	$ 55,817.56	$ 8.33
6,001-10,000 gallons			817.00	$ 3,627.48	4,164.79	$ 7,792.27	$ 9.54
Over 10,000 gallons			1,791.00	$ 11,802.69	13,550.92	$ 25,353.61	$ 14.16
General Service							
5/8" x 3/4"	-	1	-	$ -	-	$ -	$ 21.29
3/4"	-	1.5	-	$ -	-	$ -	$ 31.94
1"	-	2.5	-	$ -	-	$ -	$ 53.23
1-1/2"	-	5	-	$ -	-	$ -	$ 106.45
2"	-	8	-	$ -	-	$ -	$ 170.32
3"	-	15	-	$ -	-	$ -	$ 319.35
4"	-	25	-	$ -	-	$ -	$ 532.25
6"	-	50	-	$ -	-	$ -	$ 1,064.50
Gallonage charge per 1,000 Gallons				$ -	-	$ -	$ 8.33
Totals:	3,457		5,168	$ 92,646.44	106,369.36	$ 199,015.80	

Standalone Rate Design - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	3,457.00	1	3,457.00	$ 118,920.80	(82,688.25)	$ 36,232.55	$ 10.48
Gallonage charge per 1,000 Gallons 8,000 gallon cap			7,221.00	$ 66,433.20	(46,192.47)	$ 20,240.73	$ 2.80
General Service	-						
5/8" x 3/4"	-	1	-	$ -	$ -	$ -	$ 10.48
3/4"	-	1.5	-	$ -	$ -	$ -	$ 15.72
1"	-	2.5	-	$ -	$ -	$ -	$ 26.20
1-1/2"	-	5	-	$ -	$ -	$ -	$ 52.40
2"	-	8	-	$ -	$ -	$ -	$ 83.84
3"	-	15	-	$ -	$ -	$ -	$ 157.20
4"	-	25	-	$ -	$ -	$ -	$ 262.00
6"	-	50	-	$ -	$ -	$ -	$ 524.00
Gallonage charge per 1,000 Gallons			-	$ -	$ -	$ -	$ 11.05
Total:	3,457.00		3,457.00	$ 185,354.00	(128,880.72)	$ 56,473.28	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC - CONSOLIDATED

Docket No. 20250052-WS

VOLUME I (September 15, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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Schedule of Water Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	14,957,464	-	14,957,464	A-5
2	Utility Land & Land Rights	3,188,984	-	3,188,984	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	1,093,077	1,093,077	-
5	Less: Accumulated Depreciation	(9,492,632)	-	(9,492,632)	A-9
6	Less: CIAC	(5,654,319)	-	(5,654,319)	A-12
7	Accumulated Amortization of CIAC	5,024,951	-	5,024,951	A-14
8	Acquisition Adjustments	7,870,180	-	7,870,180	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-		-	A-17
12	Total Rate Base	15,894,629	1,093,077	16,987,706	

Schedule of Wastewater Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]

Schedule: A-2
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	12,318,880	-	12,318,880	A-6
2	Utility Land & Land Rights	3,193,430	-	3,193,430	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(8,546,848)	-	(8,546,848)	A-10
6	Less: CIAC	(4,931,359)	-	(4,931,359)	A-12
7	Accumulated Amortization of CIAC	4,459,868	-	4,459,868	A-14
8	Acquisition Adjustments	1,196,741	-	1,196,741	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	7,690,711	-	7,690,711	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] or Projected [ ]

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

Line No.	Description	Water	Wastewater
1	Ashley Heights Mechanical & Piping	62,429	-
2	Ashley Heights Hydropneumatic Tank	151,612	-
3	Country Walk Mechanical & Piping	62,046	-
4	Country Walk Hydropneumatic Tank	113,848	-
5	Oakcrest Villas/SunResort Mechanical & Piping	27,620	-
6	Oakcrest Villas/SunResort Hydropneumatic Tank	55,240	-
7	Winding Waters Mechanical & Piping	66,035	-
8	Winding Waters Hydropneumatic Tank	181,597	-
9	Ponderosa Pines WTP-1 Mechanical & Piping	60,167	-
10	Ponderosa Pines WTP-1 Hydropneumatic Tank	126,158	-
11	Ponderosa Pines WTP-2 Mechanical & Piping	60,167	-
12	Ponderosa Pines WTP-2 Hydropneumatic Tank	126,158	-
13			
14			
15	Total Construction Work in Progress	1,093,077	-

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/1/2022 Balance	-	-
2	2022 Additions	12,487,753.91	10,790,589.38
3	2022 Retirements	(1,041,178.75)	(1,211,019.10)
4	2022 Adjustments		
5	01/31/2023 Balance	11,446,575.16	9,579,570.28
6	2023 Additions	2,553,724.90	1,962,515.92
7	2023 Retirements	(8,914.00)	(88,721.00)
8	2023 Adjustments		
9	1/31/2024 Balance	13,991,386.06	11,453,365.20
10	2024 Additions	5,832,122.64	5,556,404.57
11	2024 Retirements	-	-
12	2024 Adjustments		
13	01/31/2025 Balance	19,823,508.70	17,009,769.77
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance		

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	25		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT	-		
6	303.2 Land & Land Rights	3,188,984		
7	304.2 Structures & Improvements	1,215,813		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	1,192,639		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	245,022		
13	310.2 Power Generation Equipment	474,447		
14	311.2 Pumping Equipment	1,267,143		
15	339.2 Other Plant & Misc. Equipment	-		
16	WATER TREATMENT PLANT	-		
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	801,651		
20	339.3 Other Plant & Misc. Equipment	-		
21	TRANSMISSION & DISTRIBUTION PLANT	-		
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	2,651,720		
25	331.4 Transm. & Distribution Mains	4,522,828		
26	333.4 Services	680,939		
27	334.4 Meters & Meter Installations	951,895		
28	335.4 Hydrants	135,130		
29	339.4 Other Plant & Misc. Equipment	20,490		
30	GENERAL PLANT	-		
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	6,456		
34	341.5 Transportation Equipment	6,881		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	2,880		
37	344.5 Laboratory Equipment	2,000		
38	345.5 Power Operated Equipment	258		
39	346.5 Communication Equipment	496,775		
40	347.5 Miscellaneous Equipment	42,269		
41	348.5 Other Tangible Plant	240,205		
42	TOTAL	$ 18,146,448	$	$

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	36	36	36
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	3,164,411	3,164,411	3,164,411	3,164,411	3,199,174	3,199,174	3,199,174
7	304.2 Structures & Improvements	390,208	428,132	491,656	855,618	970,373	1,234,740	1,346,478
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	1,061,612	1,070,168	1,073,354	1,113,369	1,156,906	1,164,284	1,256,871
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	163,747	166,424	167,854	198,950	238,104	246,788	251,730
13	310.2 Power Generation Equipment	162,555	162,555	168,480	173,873	189,038	501,645	514,593
14	311.2 Pumping Equipment	1,118,058	1,166,775	1,178,525	1,234,400	1,250,644	1,273,069	1,291,495
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	709,905	728,364	732,349	801,086	801,086	805,319	813,242
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	2,520,599	2,523,590	2,536,141	2,558,037	2,565,725	2,608,403	2,654,802
25	331.4 Transm. & Distribution Mains	3,920,504	3,953,844	4,005,576	4,330,698	4,552,241	4,575,273	4,601,747
26	333.4 Services	495,144	519,460	544,850	671,555	698,827	709,774	729,340
27	334.4 Meters & Meter Installations	736,943	746,087	785,941	834,136	860,554	903,635	942,080
28	335.4 Hydrants	89,795	89,795	89,795	127,097	136,282	136,282	136,282
29	339.4 Other Plant & Misc. Equipment	20,490	20,490	20,490	20,490	20,490	20,490	20,490
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	9,325	9,325	9,325
34	341.5 Transportation Equipment	1,473	1,473	1,473	1,473	9,285	9,285	9,285
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	2,880	2,880	2,880	2,880	2,880	2,880	2,880
37	344.5 Laboratory Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
38	345.5 Power Operated Equipment	-	-	-	-	373	373	373
39	346.5 Communication Equipment	428,989	441,742	455,664	468,451	468,451	475,745	475,745
40	347.5 Miscellaneous Equipment	16,754	21,579	26,454	37,298	37,298	47,346	47,346
41	348.5 Other Tangible Plant	239,353	239,353	239,353	239,353	240,583	240,583	240,583
42	TOTAL	$ 15,245,419	$ 15,449,122	$ 15,687,245	$ 16,835,172	$ 17,409,675	$ 18,166,449	$ 18,545,897

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	36	36	36	36	36	36	25
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	3,199,174	3,199,174	3,200,821	3,200,821	3,200,821	3,200,821	3,188,984
7	304.2 Structures & Improvements	1,666,268	1,666,974	1,688,782	1,688,782	1,688,782	1,688,782	1,215,813
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	1,261,836	1,262,311	1,262,311	1,262,311	1,279,489	1,279,489	1,192,639
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	291,948	291,948	291,948	291,948	291,948	291,948	245,022
13	310.2 Power Generation Equipment	715,354	715,354	715,354	716,334	716,334	716,334	474,447
14	311.2 Pumping Equipment	1,322,410	1,322,410	1,328,159	1,328,970	1,328,970	1,328,970	1,267,143
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	820,912	828,169	844,459	844,459	846,055	846,055	801,651
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	2,741,395	2,741,395	2,755,567	2,755,567	2,755,567	2,755,567	2,651,720
25	331.4 Transm. & Distribution Mains	4,798,879	4,803,004	4,813,320	4,813,890	4,813,890	4,813,890	4,522,828
26	333.4 Services	730,700	738,475	746,936	754,103	756,521	756,521	680,939
27	334.4 Meters & Meter Installations	1,048,482	1,055,222	1,099,096	1,120,821	1,120,821	1,120,821	951,895
28	335.4 Hydrants	150,423	156,013	161,234	161,234	161,234	161,234	135,130
29	339.4 Other Plant & Misc. Equipment	20,490	20,490	20,490	20,490	20,490	20,490	20,490
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	9,325	9,325	9,325	9,325	9,325	9,325	6,456
34	341.5 Transportation Equipment	9,285	9,285	9,285	9,285	9,285	9,285	6,881
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	2,880	2,880	2,880	2,880	2,880	2,880	2,880
37	344.5 Laboratory Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
38	345.5 Power Operated Equipment	373	373	373	373	373	373	258
39	346.5 Communication Equipment	530,443	540,214	543,157	543,157	543,157	543,157	496,775
40	347.5 Miscellaneous Equipment	52,569	52,569	52,569	52,569	52,569	52,569	42,269
41	348.5 Other Tangible Plant	240,583	240,583	240,583	240,583	240,583	240,583	240,205
42	TOTAL	$ 19,615,764	$ 19,658,204	$ 19,788,685	$ 19,819,939	$ 19,841,129	$ 19,841,129	$ 18,146,448

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	1,050		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT	-		
6	353.2 Land & Land Rights	3,193,430		
7	354.2 Structures & Improvements	1,897,228		
8	360.2 Collection Wastewaters - Force	3,750,882		
9	361.2 Collection Wastewaters - Gravity	1,138,282		
10	362.2 Special Collecting Structures	76,537		
11	363.2 Services to Customers	421,004		
12	364.2 Flow Measuring Devices	257,223		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT	-		
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	249,475		
19	371.3 Pumping Equipment	844,564		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT	-		
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	3,050,104		
25	381.4 Plant Wastewaters	19,655		
26	382.4 Outfall Wastewater Lines	159,792		
27	389.4 Other Plant & Misc. Equipment	61,421		
28	GENERAL PLANT	-		
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	4,801		
32	391.5 Transportation Equipment	1,950		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	17,499		
35	394.5 Laboratory Equipment	37,987		
36	395.5 Power Operated Equipment	4,757		
37	396.5 Communication Equipment	323,084		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	1,585		
40	TOTAL	$ 15,512,309	$	$

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	1,050	1,050	1,050	1,050	1,050	1,050	1,050
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	3,166,636	3,166,636	3,166,636	3,166,636	3,205,338	3,205,338	3,205,338
7	354.2 Structures & Improvements	840,523	929,168	1,137,284	1,345,390	1,626,877	2,044,752	2,118,605
8	360.2 Collection Wastewaters - Force	3,480,180	3,490,658	3,495,257	3,639,640	3,653,798	3,718,131	3,731,751
9	361.2 Collection Wastewaters - Gravity	824,602	824,602	855,867	899,854	1,174,178	1,195,687	1,200,689
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	352,416	352,416	352,416	364,531	407,877	407,877	461,728
12	364.2 Flow Measuring Devices	212,700	221,989	221,989	235,739	272,386	272,386	272,386
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	191,856	191,856	191,856	191,856	275,083	275,083	275,083
19	371.3 Pumping Equipment	680,068	680,068	695,877	769,359	790,823	833,068	855,365
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	2,319,167	2,330,105	2,453,918	2,754,067	3,160,219	3,248,443	3,250,691
25	381.4 Plant Wastewaters	19,655	19,655	19,655	19,655	19,655	19,655	19,655
26	382.4 Outfall Wastewater Lines	149,408	149,408	149,408	149,408	160,235	160,235	165,599
27	389.4 Other Plant & Misc. Equipment	53,057	53,057	55,147	55,147	60,872	60,872	60,872
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	6,935	6,935	6,935
32	391.5 Transportation Equipment	-	-	-	-	2,817	2,817	2,817
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	9,734	9,734	9,734	15,993	15,993	15,993	20,537
35	394.5 Laboratory Equipment	23,822	23,822	23,822	27,561	27,561	27,561	45,652
36	395.5 Power Operated Equipment	-	-	-	3,376	6,496	6,496	6,496
37	396.5 Communication Equipment	197,774	217,351	273,330	287,722	287,722	295,693	295,693
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	2,060	2,060	2,060	2,060
40	TOTAL	$ 12,599,185.92	12,738,113.56	13,179,783.98	14,005,583.33	15,234,514.43	15,876,670.85	$ 16,075,539.91

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	1,050	1,050	1,050	1,050	1,050	1,050	1,050.00
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	3,205,338	3,205,338	3,205,338	3,205,338	3,205,338	3,205,338	3,193,429.75
7	354.2 Structures & Improvements	2,436,894	2,436,894	2,436,894	2,436,894	2,436,894	2,436,894	1,897,227.98
8	360.2 Collection Wastewaters - Force	3,925,343	3,925,343	3,925,343	3,925,343	3,925,343	3,925,343	3,750,882.37
9	361.2 Collection Wastewaters - Gravity	1,303,698	1,303,698	1,303,698	1,303,698	1,303,698	1,303,698	1,138,282.17
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537.00
11	363.2 Services to Customers	462,298	462,298	462,298	462,298	462,298	462,298	421,003.76
12	364.2 Flow Measuring Devices	272,386	272,386	272,386	272,386	272,386	272,386	257,222.61
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	275,083	275,083	275,083	275,083	275,083	275,083	249,474.69
19	371.3 Pumping Equipment	945,783	945,783	945,783	945,783	945,783	945,783	844,563.60
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	3,355,791	3,355,791	3,355,791	3,355,791	3,355,791	3,355,791	3,050,104.38
25	381.4 Plant Wastewaters	19,655	19,655	19,655	19,655	19,655	19,655	19,655.00
26	382.4 Outfall Wastewater Lines	165,599	165,599	165,599	165,599	165,599	165,599	159,792.25
27	389.4 Other Plant & Misc. Equipment	66,575	66,575	66,575	66,575	66,575	66,575	61,421.13
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	6,935	6,935	6,935	6,935	6,935	6,935	4,801.15
32	391.5 Transportation Equipment	2,817	2,817	2,817	2,817	2,817	2,817	1,950.23
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	21,627	21,627	21,627	21,627	21,627	21,627	17,498.59
35	394.5 Laboratory Equipment	49,005	49,005	49,005	49,005	49,005	49,005	37,986.95
36	395.5 Power Operated Equipment	6,496	6,496	6,496	6,496	6,496	6,496	4,757.14
37	396.5 Communication Equipment	388,914	391,178	391,178	391,178	391,178	391,178	323,083.90
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	2,060	2,060	2,060	2,060	2,060	2,060	1,584.76
40	TOTAL	$ 16,989,884.39	$ 16,992,149.17	$ 16,992,149.17	$ 16,992,149.17	$ 16,992,149.17	$ 16,992,149.17	$ 15,512,309.40

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/1/2022 Balance	-	-
2	2022 Additions	8,732,748	7,635,729
3	2022 Retirements	(1,022,503)	(1,194,617)
4	2022 Adjustments		
5	01/31/2023 Balance	7,710,246	6,441,113
6	2023 Additions	1,441,182	1,509,224
7	2023 Retirements	(8,914)	(88,241)
8	2023 Adjustments		
9	01/31/2024 Balance	9,142,514	7,862,095
10	2024 Additions	617,737	1,067,257
11	2024Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	9,760,251	8,929,352
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	9,760,251	8,929,352

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	5,229		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-		-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	156,546		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	971,929		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	91,027		-
13	310.2 Power Generation Equipment	144,964		-
14	311.2 Pumping Equipment	946,998		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT	-		-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	639,953		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT	-		-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	2,247,502		-
25	331.4 Transm. & Distribution Mains	3,164,359		-
26	333.4 Services	230,306		-
27	334.4 Meters & Meter Installations	500,475		-
28	335.4 Hydrants	70,513		-
29	339.4 Other Plant & Misc. Equipment	13,233		-
30	GENERAL PLANT	-		-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	6,456		-
34	341.5 Transportation Equipment	5,220		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	1,763		-
37	344.5 Laboratory Equipment	1,375		-
38	345.5 Power Operated Equipment	258		-
39	346.5 Communication Equipment	56,079		-
40	347.5 Miscellaneous Equipment	1,626		-
41	348.5 Other Tangible Plant	236,822		-
42	TOTAL	$ 9,492,632	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commissio

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	5,206	5,206	5,206	5,206	5,239	5,239	5,239
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	139,899	141,016	142,298	144,530	147,240	150,460	153,971
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	961,107	963,045	964,991	967,048	969,226	971,424	973,880
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	78,374	78,770	79,171	79,645	93,763	94,352	94,951
13	310.2 Power Generation Equipment	126,220	126,721	127,247	127,781	143,481	145,318	147,209
14	311.2 Pumping Equipment	933,342	935,151	937,008	939,099	942,244	944,496	946,824
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	628,269	629,981	631,707	633,694	635,681	637,684	639,717
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	2,231,407	2,234,524	2,237,669	2,240,864	2,244,076	2,246,726	2,248,539
25	331.4 Transm. & Distribution Mains	3,006,066	3,013,720	3,021,475	3,029,861	3,201,502	3,208,282	3,215,113
26	333.4 Services	214,389	215,471	216,606	218,006	230,598	232,054	233,550
27	334.4 Meters & Meter Installations	471,646	474,755	478,030	481,505	495,843	499,608	503,534
28	335.4 Hydrants	63,408	63,508	63,601	63,755	72,826	72,997	73,168
29	339.4 Other Plant & Misc. Equipment	12,823	12,891	12,960	13,028	13,096	13,165	13,233
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	9,325	9,325	9,325
34	341.5 Transportation Equipment	344	364	385	405	6,857	6,986	7,115
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,673	1,688	1,703	1,718	1,733	1,748	1,763
37	344.5 Laboratory Equipment	1,308	1,319	1,330	1,342	1,353	1,364	1,375
38	345.5 Power Operated Equipment	-	-	-	-	373	373	373
39	346.5 Communication Equipment	31,935	35,616	39,413	43,317	47,221	51,185	55,150
40	347.5 Miscellaneous Equipment	312	432	579	787	994	1,257	1,520
41	348.5 Other Tangible Plant	235,921	235,954	235,987	236,020	237,028	237,071	237,114
42	TOTAL	$ 9,143,650	$ 9,170,133	$ 9,197,366	$ 9,227,609	$ 9,499,697	$ 9,531,112	$ 9,562,663

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	5,239	5,239	5,239	5,239	5,240	5,240	5,229
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	158,317	162,665	167,069	171,474	175,878	180,283	156,546
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	975,030	975,966	976,902	977,838	978,822	979,806	971,929
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	95,647	96,343	97,039	97,735	98,431	99,126	91,027
13	310.2 Power Generation Equipment	149,936	152,664	155,391	158,123	160,855	163,586	144,964
14	311.2 Pumping Equipment	949,281	951,739	954,220	956,705	959,189	961,674	946,998
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	641,779	643,868	646,020	648,171	650,328	652,486	639,953
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	2,250,547	2,252,555	2,254,594	2,256,634	2,258,674	2,260,713	2,247,502
25	331.4 Transm. & Distribution Mains	3,222,328	3,229,550	3,236,792	3,244,036	3,251,279	3,256,668	3,164,359
26	333.4 Services	235,049	236,564	238,097	239,645	241,198	242,750	230,306
27	334.4 Meters & Meter Installations	507,809	511,305	514,943	518,671	522,400	526,129	500,475
28	335.4 Hydrants	73,365	73,573	73,790	74,007	74,225	74,442	70,513
29	339.4 Other Plant & Misc. Equipment	13,301	13,369	13,438	13,506	13,574	13,643	13,233
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	9,325	9,325	9,325	9,325	9,325	9,325	6,456
34	341.5 Transportation Equipment	7,244	7,373	7,502	7,631	7,760	7,889	5,220
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,778	1,793	1,808	1,823	1,838	1,853	1,763
37	344.5 Laboratory Equipment	1,386	1,397	1,408	1,419	1,431	1,442	1,375
38	345.5 Power Operated Equipment	373	373	373	373	373	373	258
39	346.5 Communication Equipment	59,570	64,072	68,598	73,124	77,651	82,177	56,079
40	347.5 Miscellaneous Equipment	1,813	2,105	2,397	2,689	2,981	3,274	1,626
41	348.5 Other Tangible Plant	237,157	237,201	237,244	237,287	237,330	237,374	236,822
42	TOTAL	$ 9,596,274	$ 9,629,037	$ 9,662,189	$ 9,695,455	$ 9,728,780	$ 9,760,251	$ 9,492,632

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	2,842		-
3	352.1 Franchises	-		-
4	389.1 Other Plant & Misc. Equipment	-		-
5	COLLECTION PLANT	-		-
6	353.2 Land & Land Rights	-		-
7	354.2 Structures & Improvements	650,620		-
8	360.2 Collection Wastewaters - Force	3,320,513		-
9	361.2 Collection Wastewaters - Gravity	822,921		-
10	362.2 Special Collecting Structures	76,537		-
11	363.2 Services to Customers	350,954		-
12	364.2 Flow Measuring Devices	235,256		-
13	365.2 Flow Measuring Installations	-		-
14	389.2 Other Plant & Misc. Equipment	-		-
15	SYSTEM PUMPING PLANT	-		-
16	353.3 Land & Land Rights	-		-
17	354.3 Structures & Improvements	-		-
18	370.3 Receiving Wells	155,700		-
19	371.3 Pumping Equipment	409,223		-
20	389.3 Other Plant & Misc. Equipment	-		-
21	TREATMENT AND DISPOSAL PLANT	-		-
22	353.4 Land & Land Rights	-		-
23	354.4 Structures & Improvements	-		-
24	380.4 Treatment & Disposal Equipment	2,272,968		-
25	381.4 Plant Wastewaters	11,681		-
26	382.4 Outfall Wastewater Lines	152,523		-
27	389.4 Other Plant & Misc. Equipment	46,815		-
28	GENERAL PLANT	-		-
29	353.5 Land & Land Rights	-		-
30	354.5 Structures & Improvements	-		-
31	390.5 Office Furniture & Equipment	4,801		-
32	391.5 Transportation Equipment	792		-
33	392.5 Stores Equipment	-		-
34	393.5 Tools, Shop & Garage Equipment	566		-
35	394.5 Laboratory Equipment	2,776		-
36	395.5 Power Operated Equipment	2,355		-
37	396.5 Communication Equipment	26,932		-
38	397.5 Miscellaneous Equipment	-		-
39	398.5 Other Tangible Plant	73		-
40	TOTAL	$ 8,546,848	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	47	49	51	54	56	58	60
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	530,043	532,463	535,326	537,523	683,916	687,935	692,146
8	360.2 Collection Wastewaters - Force	3,275,963	3,284,140	3,292,330	3,300,921	3,314,693	3,323,501	3,332,347
9	361.2 Collection Wastewaters - Gravity	626,093	627,322	628,514	629,739	904,051	905,317	906,593
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	318,645	319,029	319,413	319,823	363,580	363,990	364,361
12	364.2 Flow Measuring Devices	211,859	212,068	212,277	212,714	241,457	242,500	243,542
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	142,293	142,469	142,645	142,822	159,913	160,320	160,728
19	371.3 Pumping Equipment	395,815	397,450	399,158	401,207	403,355	405,699	408,146
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	2,070,216	2,072,657	2,075,672	2,080,077	2,337,836	2,343,361	2,348,897
25	381.4 Plant Wastewaters	11,399	11,446	11,493	11,540	11,587	11,634	11,681
26	382.4 Outfall Wastewater Lines	144,920	144,933	144,945	144,958	155,797	155,810	155,837
27	389.4 Other Plant & Misc. Equipment	43,692	43,769	43,856	43,943	47,634	47,747	47,860
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	6,935	6,935	6,935
32	391.5 Transportation Equipment	-	-	-	-	988	1,027	1,066
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	64	114	165	248	332	415	522
35	394.5 Laboratory Equipment	1,647	1,779	1,911	2,065	2,218	2,371	2,625
36	395.5 Power Operated Equipment	-	-	-	46	3,212	3,258	3,304
37	396.5 Communication Equipment	11,728	13,539	15,817	18,214	20,612	23,076	25,540
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	17	34	52	69
40	TOTAL	$ 7,860,959	$ 7,879,763	$ 7,900,111	$ 7,922,447	$ 8,734,742	$ 8,761,543	$ 8,788,797

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	62	64	67	69	71	73	2,842
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	697,186	702,226	707,265	712,305	717,345	722,385	650,620
8	360.2 Collection Wastewaters - Force	3,335,323	3,337,255	3,339,187	3,341,119	3,343,051	3,346,837	3,320,513
9	361.2 Collection Wastewaters - Gravity	908,059	909,525	910,992	912,458	913,924	915,391	822,921
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	364,713	365,066	365,418	365,770	366,123	366,475	350,954
12	364.2 Flow Measuring Devices	244,585	245,628	246,670	247,713	248,401	248,918	235,256
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	161,135	161,542	161,949	162,356	162,763	163,170	155,700
19	371.3 Pumping Equipment	411,013	413,879	416,745	419,611	422,477	425,344	409,223
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	2,354,920	2,360,943	2,366,966	2,372,989	2,379,012	2,385,035	2,272,968
25	381.4 Plant Wastewaters	11,727	11,774	11,821	11,868	11,915	11,962	11,681
26	382.4 Outfall Wastewater Lines	155,865	155,892	155,919	155,947	155,974	156,002	152,523
27	389.4 Other Plant & Misc. Equipment	48,000	48,140	48,279	48,419	48,559	48,698	46,815
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	6,935	6,935	6,935	6,935	6,935	6,935	4,801
32	391.5 Transportation Equipment	1,105	1,144	1,184	1,223	1,262	1,301	792
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	634	747	860	972	1,085	1,198	566
35	394.5 Laboratory Equipment	2,897	3,169	3,442	3,714	3,987	4,259	2,776
36	395.5 Power Operated Equipment	3,350	3,396	3,442	3,489	3,535	3,581	2,355
37	396.5 Communication Equipment	28,781	32,041	35,301	38,561	41,820	45,080	26,932
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	86	103	120	137	155	172	73
40	TOTAL	$ 8,812,914	$ 8,836,007	$ 8,859,100	$ 8,882,193	$ 8,904,931	$ 8,929,352	$ 8,546,848

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commi

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/1/2022 Balance	0	0
2	2022 Additions	5,035,715	3,507,593
3	2022 Adjustments		
4	01/31/2023 Balance	5,035,715	3,507,593
5	2023 Additions	500,011	1,145,482
6	2023 Adjustments		
7	01/31/2024 Balance	5,535,726	4,653,075
8	2024 Additions	184,783	401,498
9	2024 Adjustments		
10	01/31/2025 Balance	5,720,509	5,054,573
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	5,720,509	5,054,573

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	5,654,319		-
6				
7	Total	$ 5,654,319	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		-
9	Line/Main Extension Fees	-		-
10	Contributed Lines	-		-
11	Other (Describe)	4,931,359		-
12				
13	Total	$ 4,931,359	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	5,535,726	5,537,956	5,540,936	5,542,436	5,698,049	5,698,049	5,702,894
6								
7	Total	$ 5,535,726	$ 5,537,956	$ 5,540,936	$ 5,542,436	$ 5,698,049	$ 5,698,049	$ 5,702,894
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	4,653,075	4,659,317	4,659,631	4,664,767	5,045,073	5,051,467	5,051,467
12								
13	Total	$ 4,653,075	$ 4,659,317	$ 4,659,631	$ 4,664,767	$ 5,045,073	$ 5,051,467	$ 5,051,467

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	5,703,695	5,704,597	5,706,097	5,706,847	5,708,347	5,720,509	5,654,319
6								
7	Total	$ 5,703,695	$ 5,704,597	$ 5,706,097	$ 5,706,847	$ 5,708,347	$ 5,720,509	$ 5,654,319
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	5,051,467	5,053,814	5,054,758	5,054,129	5,054,129	5,054,573	4,931,359
12								
13	Total	$ 5,051,467	$ 5,053,814	$ 5,054,758	$ 5,054,129	$ 5,054,129	$ 5,054,573	$ 4,931,359

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/1/2022 Balance	-	-
2	2022 Additions	4,201,748	2,978,631
3	2022 Adjustments		
4	01/31/2023 Balance	4,201,748	2,978,631
5	2023 Additions	633,093	1,164,042
6	2023 Adjustments		
7	01/31/2024 Balance	4,834,841	4,142,672
8	2024 Additions	321,381	487,500
9	2024 Adjustments		
10	01/31/2025 Balance	5,156,222	4,630,173
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	5,156,222	4,630,173

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC Test Year Average Balance

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	5,024,951		-
6				
7	Total	$ 5,024,951	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		-
9	Line/Main Extension Fees	-		-
10	Contributed Lines	-		-
11	Other (Describe)	4,459,868		-
12				
13	Total	$ 4,459,868	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	4,834,841	4,849,871	4,864,907	4,876,108	5,043,546	5,057,607	5,071,669
6								
7	Total	$ 4,834,841	$ 4,849,871	$ 4,864,907	$ 4,876,108	$ 5,043,546	$ 5,057,607	$ 5,071,669
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	4,142,672	4,154,162	4,165,669	4,168,122	4,557,640	4,566,852	4,576,081
12								
13	Total	$ 4,142,672	$ 4,154,162	$ 4,165,669	$ 4,168,122	$ 4,557,640	$ 4,566,852	$ 4,576,081

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	5,085,744	5,099,821	5,113,900	5,127,984	5,142,147	5,156,222	5,024,951
6								
7	Total	$ 5,085,744	$ 5,099,821	$ 5,113,900	$ 5,127,984	$ 5,142,147	$ 5,156,222	$ 5,024,951
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	4,585,311	4,594,541	4,603,426	4,612,314	4,621,315	4,630,173	4,459,868
12								
13	Total	$ 4,585,311	$ 4,594,541	$ 4,603,426	$ 4,612,314	$ 4,621,315	$ 4,630,173	$ 4,459,868

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-15
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	$ 54,181	$ 32,941	$ 87,122
4	Accounts Rec'b - Customer	$ 469,854	$ 406,349	$ 876,203
5	Notes & Accts. Rec'b - Assoc. Cos.	$ -	$ -	$ -
6	Accounts Rec'b - Other	$ 1,509	$ 917	$ 2,427
7	Allowance for Bad Debts	$ (69,088)	$ (59,750)	$ (128,838)
8	Prepayments	$ 45,337	$ 27,564	$ 72,900
9	Miscellaneous Current & Accrued Assets	$ 196,749	$ 119,619	$ 316,368
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	$ (2,284,443)	$ (1,388,883)	$ (3,673,327)
13	Notes Payable	$ -	$ -	$ -
14	Notes & Accounts Payable - Assoc. Cos.	$ (449,286)	$ (273,155)	$ (722,441)
15	Customer Deposits	$ -	$ -	$ -
16	Accrued Taxes	$ (1,304)	$ (793)	$ (2,097)
17	Accrued Interest	$ -	$ -	$ -
18	Accrued Dividends	$ -	$ -	$ -
19	Misc. Current & Accrued Liabilities	$ (227,826)	$ (138,512)	$ (366,338)
20				
21	Working Capital (Balance Sheet Method)	$ (2,264,317)	$ (1,273,704)	$ (3,538,021)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	27,844,605	28,187,235	28,867,029	30,840,755	32,644,189	34,043,119	34,621,437
2	Construction Work in Progress	6,466,227	8,654,014	10,015,537	9,539,054	11,043,043	12,528,376	12,811,486
3	Other Utility Plant Adjustments	42,552,184	42,552,184	42,552,184	42,552,184	43,411,058	43,411,058	43,411,058
4	GROSS UTILITY PLANT	$ 76,863,017	$ 79,393,433	$ 81,434,750	$ 82,931,993	$ 87,098,290	$ 89,982,554	$ 90,843,982
5	Less: Accumulated Depreciation	(17,004,609)	(17,049,896)	(17,097,477)	(17,150,056)	(18,234,439)	(18,292,655)	(18,351,460)
6	NET UTILITY PLANT	$ 59,858,408	$ 62,343,537	$ 64,337,273	$ 65,781,937	$ 68,863,851	$ 71,689,899	$ 72,492,522
7	Cash	309,280	128,015	25,299	88,284	86,183	22,921	57,248
8	Accounts Rec'b - Customer	740,963	775,848	863,544	748,244	757,504	849,873	871,619
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	493	493	493	493
11	Allowance for Bad Debts	(78,134)	(85,721)	(95,181)	(103,473)	(112,158)	(120,532)	(130,400)
12	Materials & Supplies	12,739	10,706	9,927	177,138	154,230	131,172	111,879
13	Miscellaneous Current & Accrued Assets	279,199	284,252	243,685	302,389	314,097	317,681	335,900
14	TOTAL CURRENT ASSETS	$ 1,264,046	$ 1,113,100	$ 1,047,273	$ 1,213,075	$ 1,200,349	$ 1,201,608	$ 1,246,739
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	678,735	208,536	211,110	214,630	38,000	38,000	24,441
17	Clearing Accounts	(74,067)	(76,446)	(86,957)	(94,868)	(104,174)	(102,652)	(122,178)
18	Deferred Rate Case Expense	-	183	183	183	183	183	35,038
19	Other Miscellaneous Deferred Debits	153,652	162,087	151,230	151,230	151,274	215,597	205,495
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 758,320	$ 294,360	$ 275,565	$ 271,174	$ 85,282	$ 151,128	$ 142,796
22	TOTAL ASSETS	$ 61,880,774	$ 63,750,997	$ 65,660,111	$ 67,266,186	$ 70,149,482	$ 73,042,635	$ 73,882,058

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	36,605,648	36,650,353	36,780,835	36,812,088	36,833,278	36,833,278	33,658,758
2	Construction Work in Progress	11,845,908	13,726,305	13,982,088	8,058,579	8,494,169	8,648,887	10,447,206
3	Other Utility Plant Adjustments	43,411,058	43,411,058	43,411,058	43,411,058	43,411,058	43,411,058	43,146,789
4	GROSS UTILITY PLANT	91,862,614	93,787,716	94,173,981	88,281,725	88,738,506	88,893,223	87,252,753
5	Less: Accumulated Depreciation	(18,409,189)	(18,465,044)	(18,521,289)	(18,577,648)	(18,633,711)	(18,689,603)	(18,036,698)
6	NET UTILITY PLANT	73,453,425	75,322,672	75,652,692	69,704,077	70,104,795	70,203,620	69,216,054
7	Cash	3,657	89,310	76,484	150,728	15,162	80,008	87,122
8	Accounts Rec'b - Customer	925,172	918,441	919,744	1,000,756	1,045,743	973,181	876,203
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	493	493	493	493	-	27,600	2,427
11	Allowance for Bad Debts	(139,699)	(148,753)	(157,011)	(165,286)	(165,091)	(173,457)	(128,838)
12	Materials & Supplies	90,794	80,314	81,678	38,987	19,541	28,598	72,900
13	Miscellaneous Current & Accrued Assets	342,617	347,079	332,957	331,574	338,818	342,537	316,368
14	TOTAL CURRENT ASSETS	1,223,035	1,286,885	1,254,344	1,357,252	1,254,174	1,278,468	1,226,181
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	24,441	24,441	24,441	24,441	24,441	24,441	120,008
17	Clearing Accounts	(122,102)	(118,459)	(154,033)	(146,581)	24,939	46,467	(87,009)
18	Deferred Rate Case Expense	35,038	37,061	40,666	43,046	43,046	43,046	21,373
19	Other Miscellaneous Deferred Debits	207,238	187,721	237,442	298,315	392,584	387,898	223,213
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	144,615	130,765	148,516	219,221	485,011	501,853	277,585
22	TOTAL ASSETS	74,821,075	76,740,322	77,055,552	71,280,549	71,843,980	71,983,941	70,719,820

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	50,204,048	50,204,048	50,204,048	50,204,048	51,284,958	51,235,645	63,534,645
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(3,169,737)	(3,288,573)	(3,493,022)	(3,505,247)	(3,599,450)	(3,666,371)	(3,711,335)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	47,034,311	46,915,475	46,711,025	46,698,801	47,685,507	47,569,275	59,823,310
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	10,040,722	10,469,244	12,275,292	13,889,010	17,306,642	19,203,505	8,861,076
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	10,040,722	10,469,244	12,275,292	13,889,010	17,306,642	19,203,505	8,861,076
12	Accounts Payable	3,385,478	4,935,492	5,236,141	5,250,270	3,756,856	4,636,939	3,870,280
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	726	726	726	726	2,670	2,670	2,670
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	208,249	236,819	266,935	264,406	255,872	505,189	218,109
20	TOTAL CURRENT & ACC. LIABILITIES	3,594,453	5,173,037	5,503,803	5,515,402	4,015,397	5,144,798	4,091,059
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	10,188,801	10,197,273	10,200,567	10,207,203	10,743,122	10,749,517	10,754,362
27	Less: Accum. Amortization of CIAC	(8,977,513)	(9,004,033)	(9,030,576)	(9,044,230)	(9,601,186)	(9,624,459)	(9,647,750)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	61,880,774	63,750,997	65,660,111	67,266,186	70,149,482	73,042,635	73,882,057

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	63,534,645	63,534,645	63,534,645	63,534,645	63,534,645	63,534,645	57,544,562
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(3,772,798)	(3,965,413)	(4,095,582)	(4,060,485)	(3,992,124)	(3,935,392)	(3,711,964)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	59,761,847	59,569,232	59,439,063	59,474,160	59,542,521	59,599,253	53,832,598
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	9,852,013	11,471,377	11,697,091	6,321,600	5,891,756	6,008,761	11,022,161
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	9,852,013	11,471,377	11,697,091	6,321,600	5,891,756	6,008,761	11,022,161
12	Accounts Payable	3,591,743	4,009,569	4,493,500	2,033,657	1,495,051	1,058,270	3,673,327
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	2,017,528	3,365,686	4,008,516	722,441
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	2,670	2,670	2,670	2,670	2,802	2,868	2,097
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	528,694	623,424	379,700	410,258	547,150	317,586	366,338
20	TOTAL CURRENT & ACC. LIABILITIES	4,123,107	4,635,662	4,875,869	4,464,112	5,410,689	5,387,241	4,764,202
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	10,755,162	10,758,411	10,760,855	10,760,976	10,762,476	10,775,082	10,585,677
27	Less: Accum. Amortization of CIAC	(9,671,055)	(9,694,361)	(9,717,327)	(9,740,298)	(9,763,462)	(9,786,395)	(9,484,819)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	74,821,075	76,740,322	77,055,552	71,280,549	71,843,980	71,983,941	70,719,820

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	$ 3,853,102	-	$ 3,853,102	$ 2,918,595	$ 6,771,697	B-4
2	Operation & Maintenance	$ 4,684,018	$ (225,624)	$ 4,458,394	$ 134,376	$ 4,592,771	B-5
3	Depreciation, net of CIAC Amort.	$ 206,235		$ 206,235	$ -	$ 206,235	B-13
4	Amortization	$ -		$ -	$ -	$ -	
5	Taxes Other Than Income	$ 185,049		$ 185,049	$ -	$ 185,049	B-15
6	Provision for Income Taxes	$ -		$ -	$ 366,544	$ 366,544	C-1
7	OPERATING EXPENSES	$ 5,075,301	$ (225,624)	$ 4,849,678	$ 500,920	$ 5,350,598	
8	NET OPERATING INCOME	$ (1,222,199)	$ 225,623.54	$ (996,576)	$ 2,417,675.09	$ 1,421,100	
9	RATE BASE	$ 15,894,629		$ 16,987,706		$ 16,987,706	
10	RATE OF RETURN	-7.69%		-5.87%		8.37%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	$ 3,332,319	$ -	$ 3,332,319	$ 523,540	$ 3,855,859	B-4
2	Operation & Maintenance	$ 2,580,202	$ (64,256)	$ 2,515,947	$ 17,162	$ 2,533,109	B-6
3	Depreciation, net of CIAC Amort.	$ 172,461		$ 172,461	$ -	$ 172,461	B-14
4	Amortization	$ -		$ -	$ -	$ -	
5	Taxes Other Than Income	$ 168,448		$ 168,448	$ -	$ 168,448	B-15
6	Provision for Income Taxes	$ -		$ -	$ 165,733	$ 165,733	C-1
7	OPERATING EXPENSES	$ 2,921,111	$ (64,256)	$ 2,856,855	$ 182,895	$ 3,039,750	
8	NET OPERATING INCOME	$ 411,208	$ 64,256	$ 475,464	$ 340,645	$ 816,109	
9	RATE BASE	$ 7,690,711		$ 7,690,711		$ 7,690,711	
10	RATE OF RETURN	5.35%		6.18%		10.61%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] or Projected [ ] | **Preparer: Brent Thies**

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

Line No.	Description	Water	Wastewater
1	**Operations & Maintenance**		
2			
3	Customer Billing Cost	(50,449)	(30,672)
4	New third party provider contract began 1/1/25		
5	Property Insurance	(20,242)	(45,577)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(276,675)	(168,211)
8	Adjustment to overhead allocation		
9	Contract Operations	245,305	255,007
10	New third party contract began 10/1/2024		
11	Testing	(113,998)	(33,436)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(93,933)	(90,430)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	(1,687)
16	Cost included in new contract that began 10/1/2024		
17	Annualization of O&M Expense	84,369	50,751
18	Tymber Creek mid-year acquisition		
19	**Total Adjustment Operation & Maintenance**	(225,624)	(64,256)
20			
21	**Adjustment for Income Tax**		
22		Water	Wastewater
23	Taxable Income before State Tax	1,451,548.70	657,148.27
24	Less State Tax Exemption	(31,095.02)	(18,904.98)
25	State Taxable Income	1,420,453.68	638,243.29
26	**State Income tax (5.5%)**	**78,124.95**	**35,103.38**
27			
28	Federal Taxable Income	1,373,423.75	622,044.89
29	**Federal Income Tax (21%)**	**288,418.99**	**130,629.43**
30			
31	Total Adjustment for Income Tax	366,544	165,733
32			
33	**Revenues**		
34			
35	Tradewinds Revenue Refund	(138,147)	-
36			
37	Tymber Creek Revenue Annualization	70,603	142,167
38			
39	Adjustment for required return	1,488,644	673,942
40			
41	Adjustment for negative operating income	996,576	(475,464)
42			
43	Adjustment to revenue for Income Tax	366,544	165,733
44			
45	Adjustment for RAF fees on revenue change	134,376	17,162
46			
47	**Total Adjustment to Revenues**	2,918,595	523,540

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 2,922,449
2	461.1 Metered - Residential	$ 3,298,129	521.2 Flat Rate - Commercial	$ 244,265
3	461.2 Metered - Commercial	$ 409,685	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ 74,034
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13			524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ 3,707,814	525 Interdepartmental Sales	$ -
15				
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 3,240,747
17	470 Forfeited Discounts	$ 137,030		
18	471 Misc. Service Revenues	$ 8,259	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ 60,371
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22			535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ 145,288	536 Other Wastewater Revenues	$ 31,200
24				
25	TOTAL WATER OPERATING REVENUES	$ 3,853,102	TOTAL OTHER WASTEWATER REVENUES	$ 91,571
26				
27			TOTAL WASTEWATER OPERATING REVENUES	$ 3,332,319

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

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

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ 11,159	$ 2,896	$ 16,518	$ (5,054)	$ 5,189	$ 6,790	$ 4,983	$ 42,481
5	615 Purchased Power	$ 28,313	$ 39,113	$ 33,551	$ 36,307	$ 38,187	$ 36,853	$ 37,202	$ 34,652	$ 32,737	$ 30,300	$ 34,543	$ 35,350	$ 417,107
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ 3,360	$ 10,987	$ 6,089	$ 10,071	$ 2,785	$ 12,762	$ 9,208	$ 10,574	$ 11,652	$ 5,764	$ 5,532	$ 5,150	$ 93,932
8	620 Materials & Supplies	$ 4,215	$ 3,091	$ 507	$ 5,187	$ 3,287	$ 529	$ 19,871	$ 3,951	$ (4,755)	$ (3,637)	$ 1,269	$ -	$ 33,513
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ -	$ 1,866
10	632 Contractual Services - Acct.	$ -	$ -	$ 382	$ -	$ -	$ -	$ -	$ 1,692	$ -	$ -	$ -	$ 1,778	$ 3,853
11	633 Contractual Services - Legal	$ 562	$ 428	$ -	$ 5,089	$ 1,886	$ 7,698	$ 2,101	$ 2,901	$ 1,886	$ 1,886	$ 4,498	$ -	$ 28,934
12	634 Contractual Services - Mgmt. Fees	$ 99,057	$ 107,642	$ 93,367	$ 87,075	$ 102,876	$ 102,690	$ 98,746	$ 120,401	$ 74,709	$ 50,686	$ 239,953	$ 81,989	$ 1,259,190
13	635 Contractual Services - Other	$ 172,842	$ 196,528	$ 148,063	$ 191,898	$ 158,939	$ 161,628	$ 188,452	$ 227,676	$ 214,350	$ 177,340	$ 69,078	$ 147,119	$ 2,053,915
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 442	$ (59)	$ (269)	$ -	$ -	$ 113
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 14,124	$ 13,607	$ 13,995	$ 13,893	$ 13,893	$ 13,893	$ 12,505	$ 13,893	$ 12,151	$ 12,505	$ 12,505	$ 14,714	$ 161,679
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 1,352	$ 1,352	$ 1,352	$ 1,352	$ 1,635	$ 52	$ 243	$ 288	$ 33,746	$ 1,833	$ 1,833	$ 1,611	$ 46,649
24	670 Bad Debt Expense	$ 4,058	$ 5,141	$ 5,048	$ 4,444	$ 4,975	$ 5,553	$ 4,948	$ 4,859	$ 4,073	$ 4,664	$ (48,315)	$ 4,604	$ 4,052
25	675 Miscellaneous Expenses	$ 46,231	$ 42,533	$ 50,423	$ 44,306	$ 40,575	$ 52,759	$ 45,669	$ 47,303	$ 40,208	$ 53,113	$ 29,056	$ 44,557	$ 536,733
26	TOTAL	$ 374,115	$ 420,422	$ 352,775	$ 399,855	$ 369,271	$ 405,809	$ 422,075	$ 485,383	$ 415,878	$ 339,607	$ 356,975	$ 341,854	$ 4,684,018

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

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

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ 6,397	$ 277	$ 21,596	$ 279	$ 5,589	$ 3,397	$ 4,740	$ 3,517	$ 4,641	$ 3,523	$ 2,287	$ 2,897	$ 59,138
5	711 Sludge Removal Expense	$ -	$ 452	$ -	$ (4,679)	$ 321	$ 321	$ 3,170	$ 1,575	$ 152	$ 56	$ 321	$ -	$ 1,688
6	715 Purchased Power	$ 15,525	$ 9,422	$ 8,779	$ 5,289	$ 9,657	$ 7,626	$ 9,601	$ 8,561	$ 8,761	$ 7,683	$ 8,503	$ 8,919	$ 108,325
7	716 Fuel for Power Purchased	$ -	$ 89	$ -	$ 153	$ 80	$ (80)	$ -	$ (35)	$ 757	$ (44)	$ -	$ -	$ 920
8	718 Chemicals	$ 10,232	$ 11,675	$ 7,075	$ 11,088	$ 12,961	$ 15,150	$ 16,900	$ 15,504	$ 13,484	$ 8,056	$ (35,379)	$ 3,683	$ 90,428
9	720 Materials & Supplies	$ 1,744	$ 1,176	$ 190	$ 1,119	$ 2,980	$ 4,727	$ 1,944	$ 4,482	$ (8,381)	$ (2,228)	$ (8,068)	$ 498	$ 182
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ -	$ 34,521
11	732 Contractual Services - Acct.	$ -	$ -	$ 227	$ -	$ -	$ -	$ -	$ 1,029	$ -	$ -	$ -	$ 1,081	$ 2,337
12	733 Contractual Services - Legal	$ 334	$ 254	$ -	$ 2,697	$ 750	$ 4,283	$ 881	$ 1,367	$ 750	$ 2,045	$ 2,338	$ -	$ 15,699
13	734 Contractual Services - Mgmt. Fees	$ 58,932	$ 64,039	$ 55,547	$ 52,939	$ 62,546	$ 62,433	$ 60,035	$ 73,201	$ 45,421	$ 30,816	$ 145,885	$ 49,847	$ 761,641
14	735 Contractual Services - Other	$ 94,002	$ 98,245	$ 77,101	$ 103,941	$ 98,042	$ 98,119	$ 68,007	$ 103,724	$ 113,136	$ 78,891	$ (19,759)	$ 96,146	$ 1,009,595
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 52,000
16	742 Rental of Equipment	$ 100	$ -	$ -	$ -	$ -	$ -	$ -	$ (14)	$ (11)	$ (18)	$ -	$ -	$ 56
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 10,281	$ 8,539	$ 9,813	$ 9,915	$ 9,915	$ 9,453	$ 7,603	$ 11,765	$ 4,834	$ 8,065	$ 8,065	$ 9,408	$ 107,658
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ 287	$ 287	$ 287	$ 293	$ 993	$ 93	$ 43	$ 43	$ 43	$ 43	$ 43	$ 27	$ 2,479
25	770 Bad Debt Expense	$ 3,787	$ 3,871	$ 3,749	$ 3,742	$ 3,803	$ 4,295	$ 4,028	$ 4,257	$ 4,197	$ 4,287	$ (29,374)	$ 4,062	$ 14,703
26	775 Miscellaneous Expenses	$ 27,745	$ 25,537	$ 29,098	$ 26,268	$ 24,078	$ 31,211	$ 27,444	$ 28,666	$ 24,261	$ 31,076	$ 15,645	$ 27,803	$ 318,832
27	TOTAL	$ 229,364	$ 223,863	$ 213,461	$ 217,358	$ 236,029	$ 245,342	$ 250,711	$ 263,956	$ 218,358	$ 178,567	$ 96,822	$ 206,371	$ 2,580,202

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 1/31/2024	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	0%	
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	0%	
4	610 Purchased Water	$ -	$ 42,481	$ 42,481	0%	
5	615 Purchased Power	$ 428,576	$ 417,107	$ (11,469)	-3%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
6	616 Fuel for Power Purchased	$ -	$ -	$ -	0%	
7	618 Chemicals	$ 127,910	$ 93,932	$ (33,978)	-27%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
8	620 Materials & Supplies	$ 39,313	$ 33,513	$ (5,800)	-15%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
9	631 Contractual Services - Engr.	$ -	$ 1,866	$ 1,866	0%	
10	632 Contractual Services - Acct.	$ 2,511	$ 3,853	$ 1,342	53%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
11	633 Contractual Services - Legal	$ 9,702	$ 28,934	$ 19,232	198%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
12	634 Contractual Services - Mgmt. Fees	$ 1,262,519	$ 1,259,190	$ (3,329)	0%	
13	635 Contractual Services - Other	$ 1,992,191	$ 2,053,915	$ 61,725	3%	
14	641 Rental of Building/Real Prop.	$ 4,240	$ 113	$ (4,127)	-97%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
15	642 Rental of Equipment	$ -	$ -	$ -	0%	
16	650 Transportation Expenses	$ -	$ -	$ -	0%	
17	656 Insurance - Vehicle	$ -	$ -	$ -	0%	
18	657 Insurance - General Liability	$ 155,003	$ 161,679	$ 6,677	4%	
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
20	659 Insurance - Other	$ -	$ -	$ -	0%	
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
23	667 Reg. Comm. Exp. - Other	$ 145,809	$ 45,374	$ (100,435)	-69%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
24	670 Bad Debt Expense	$ 44,492	$ 4,052	$ (40,440)	-91%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
25	675 Miscellaneous Expenses	$ 527,495	$ 536,733	$ 9,238	2%	
26	TOTAL	$ 4,739,760	$ 4,682,743	$ (57,018)	-1%	
27	Total Customers	12,109	12,540	431	4%	
28	Consumer Price Index - U**	308.417	317.671	9.25	3%	

Benchmark Index:	Increase in Customer ERUs	1.04
	Increase in CPI	1.03
		1.07

**The Company has not filed a prior test year and has therefore used the consolidated Prior Year for this exercise*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 1/31/2024	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	0%	
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	0%	
4	710 Purchased Sewage Treatment	$ 12,511	$ 59,138	$ 46,627	373%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
5	711 Sludge Removal Expense	$ 115,686	$ 1,688	$ (113,998)	-99%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
6	715 Purchased Power	$ 59,608	$ 108,325	$ 48,717	82%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
7	716 Fuel for Power Purchased	$ -	$ 920	$ 920	0%	
8	718 Chemicals	$ 103,023	$ 90,428	$ (12,594)	-12%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
9	720 Materials & Supplies	$ 34,378	$ 182	$ (34,196)	-99%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
10	731 Contractual Services - Engr.	$ -	$ 34,521	$ 34,521	0%	
11	732 Contractual Services - Acct.	$ 1,411	$ 2,337	$ 926	66%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
12	733 Contractual Services - Legal	$ 21,100	$ 15,699	$ (5,401)	-26%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
13	634 Contractual Services - Mgmt. Fees	$ 685,811	$ 761,641	$ 75,830	11%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
14	735 Contractual Services - Other	$ 893,489	$ 1,009,096	$ 115,607	13%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
15	741 Rental of Building/Real Prop.	$ 21,200	$ 52,000	$ 30,800	145%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
16	742 Rental of Equipment	$ 27,308	$ 56	$ (27,253)	-100%	
17	750 Transportation Expenses	$ -	$ -	$ -	0%	
18	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	757 Insurance - General Liability	$ 92,029	$ 107,658	$ 15,629	17%	
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
24	767 Reg. Comm. Exp. - Other	$ 74,388	$ 2,470	$ (71,918)	-97%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
25	770 Bad Debt Expense	$ 31,133	$ 14,703	$ (16,431)	-53%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
26	775 Miscellaneous Expenses	$ 285,848	$ 318,447	$ 32,599	11%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
27	TOTAL	$ 2,458,924	$ 2,579,309	$ 120,385	5%	
28	Total Customers	7204	7624	420	6%	
29	Consumer Price Index - U**	308.417	317.671	9.25	3%	

Benchmark Index:	Increase in Customer ERUs	1.06
	Increase in CPI	1.03
		1.09

**The Company has not filed a prior test year and has therefore used the consolidated Prior Year for this exercise*
***Source: Bureau of Labor Statistics*

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	7,021	Surveying Services
3	Clearpoint Consulting Engineers, P.A.	OSS - Engineering Consult	29,400	Surveying Assessment Report
4	ClearWater Solutions, LLC	OSS - Engineering Consult	665	
5				
6	21 Design Group Inc.	OSS - IT	27,055	Remote Monitoring Subscription Cost
7	Backflow Solutions	OSS - IT	995	Cloud-based online subscription service for managing backflow prevention programs
8	Kamstrup Water Metering LLC	OSS - IT	1,045	Smart Water Metering Subscription Cost
9				
10	Beckemeier LeMoine Law	OSS - Legal	7,073	Legal Services
11	Bryant Miller Olive	OSS - Legal	2,272	Legal Services
12	CT Corporation	OSS - Legal	347	Annual Cost for Statutory Representation
13	David Woodsmall	OSS - Legal	929	Legal Services
14	Radey Law Firm	OSS - Legal	33,313	Legal Services
15				
16	McGuireWoods LLP	OSS - MGMT Consult	48,508	System Operations Consultant
17				
18	PNC & Invoice Cloud	OSS - Bank Fees	82,734	Bank Fees
19				
20	UHY Advisors	OSS - Audit and Accounting	3,331	Tax Preparation
21	Leo Berwick LP	OSS - Audit and Accounting	2,860	Property Tax Consulting
22				
23			247,546	
24				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	161,290	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	134,409	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	87,366	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	60,484	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	56,452	Legal Counsel
6	CSWR LLC	Josiah Cox	199	7,970	Company Witness
7	CSWR LLC	Mike Duncan	199	9,963	Company Witness
8	CSWR LLC	Jake Freeman	199	7,970	Company Witness
9	CSWR LLC	Aaron Silas	199	9,963	Company Witness
10	CSWR LLC	Brent Thies	199	9,963	Company Witness
11	CSWR LLC	Todd Thomas	199	7,970	Company Witness
12	CSWR LLC	All other Support	86	27,861	Filing and documentation preparation
13					
14					
15					
16	Total				
17					
18	Estimate Through				
19	[ ] PAA				
20	[x] Commission Hearing				
21					
22	Amortization Period 4 Years				
23	Explanation if different from Section 367.0816, Florida Statutes:				
24					
25					
26					

		(A) Water	(B) Wastewater	(C) Total
27	Amortization of Rate Case Expense:			
28				
29				
30	Prior Unamortized Rate Case Expense	-	-	-
31	Current Rate Case Expense	26,771	16,275	43,046
32				
33	Total Projected Rate Case Expense	361,735	219,926	581,661
34				
35	Annual Amortization	90,434	54,981	145,415
	Method of Allocation Between Systems: (Provide Calculation)	62%	38%	100%

System	Total Water Cu:	Total Sewer Cu:	% Water Custo	% Sewer Customers
Aquarina	442	346	56%	44%
BFF Corp	-	115	0%	100%
CFAT H2O Landfair WWTF	238	240	50%	50%
Neighborhood Utilities	447	-	100%	0%
North Peninsula	-	615	0%	100%
Rolling Oaks Utilities	6,284	4,932	56%	44%
Sebring Ridge Utilities	-	287	0%	100%
Sunshine Utilities	3,866	-	100%	0%
Sunshine Utilities - QR PP	286	-	100%	0%
TKCB	-	281	0%	100%
Tradewinds Village	546	388	58%	42%
Tymber Creek Utilities, Inco	431	420	51%	49%
Total	**12,540**	**7,624**	**62%**	**38%**

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1) Allocation Percentages Water	(2) Wastewater	(3) Other	(4) Total	(5) Description of Allocation Method	(6) Amounts Allocated Water	(7) Wastewater	(8) Other	(9) Total
	408160	Taxes - Property	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 651	$ 395	$ -	$ 1,046
	427001	Interest Expense - Intercompany	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 102,134	$ 62,095	$ -	$ 164,229
	903100	Cust Record Collect (Billing)	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 102,391	$ 62,251	$ -	$ 164,643
	903200	Customer Collection Expenses	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 310	$ 188	$ -	$ 498
	903280	Cust Record Collect (Bank Fees)	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 90,581	$ 55,071	$ -	$ 145,652
	904000	Uncollectible Accounts	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ (48,315)	$ (29,374)	$ -	$ (77,690)
	921500	Office Exp - Communication	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 6,888	$ 4,188	$ -	$ 11,075
	922000	Admin Expenses Transferred	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 1,256,756	$ 764,075	$ -	$ 2,020,831
	923100	OSS - Bank Fees	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 51,452	$ 31,282	$ -	$ 82,734
	923400	OSS - Legal	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 13,840	$ 8,414	$ -	$ 22,254
	923500	OSS - Audit and Accounting	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 3,850	$ 2,341	$ -	$ 6,190
	923600	OSS - MGMT Consult	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 30,167	$ 18,341	$ -	$ 48,508
	923900	OSS - IT	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 619	$ 376	$ -	$ 995
	924400	Property Insurance - Commercial	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 155,641	$ 94,626	$ -	$ 250,268
	928300	Regulatory Expense - Other	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ (38,527)	$ (23,424)	$ -	$ (61,951)
	930200	Misc. General Exp	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ (1,288)	$ (783)	$ -	$ (2,071)

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ 1				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ 40,204				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ 18,699				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 7,141				
13	310.2 Power Generation Equipment	$ 22,201				
14	311.2 Pumping Equipment	$ 27,330				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ 24,216				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ 29,307				
25	331.4 Transm. & Distribution Mains	$ 86,253				
26	333.4 Services	$ 17,201				
27	334.4 Meters & Meter Installations	$ 43,635				
28	335.4 Hydrants	$ 2,117				
29	339.4 Other Plant & Misc. Equipment	$ 820				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ 1,114				
35	342.5 Stores Equipment	$ -				
36	343.5 Tools, Shop & Garage Equipment	$ 180				
37	344.5 Laboratory Equipment	$ 133				
38	345.5 Power Operated Equipment	$ -				
39	346.5 Communication Equipment	$ 50,242				
40	347.5 Miscellaneous Equipment	$ 2,961				
41	348.5 Other Tangible Plant	$ 478				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 374,233	$	$		$
44						
45	LESS: AMORTIZATION OF CIAC	$ 167,998				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 206,235	$	$		$
48						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ 26				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 48,471				
8	360.2 Collection Wastewaters - Force	$ 65,696				
9	361.2 Collection Wastewaters - Gravity	$ 16,213				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ 4,485				
12	364.2 Flow Measuring Devices	$ 8,833				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ 3,962				
19	371.3 Pumping Equipment	$ 29,529				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 62,177				
25	381.4 Plant Wastewaters	$ 562				
26	382.4 Outfall Wastewater Lines	$ 254				
27	389.4 Other Plant & Misc. Equipment	$ 1,402				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ 313				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ 1,134				
35	394.5 Laboratory Equipment	$ 2,612				
36	395.5 Power Operated Equipment	$ 461				
37	396.5 Communication Equipment	$ 33,353				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ 172				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 279,655	$	$		$
42						
43	LESS: AMORTIZATION OF CIAC	$ 107,194				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 172,461	$	$		$
46						
47						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ] | **Recap Schedules: B-1,B-2**

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 143,308	$ -	$ 39,771	$ 1,969	185,049
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 143,308	$ -	$ 39,771	$ 1,969	$ 185,049
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 143,308	$ -	$ 39,771	$ 1,969	$ 185,049
WASTEWATER						
10	Test Year Per Books	$ 131,529	$ -	$ 36,919	$ -	$ 168,448
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 131,529	$ -	$ 36,919	$ -	$ 168,448
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 131,529	$ -	$ 36,919	$ -	$ 168,448

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(222,406.41)	**A**	415,639.49	193,233.08	0	0
2	Deferred Income Tax Expense	C-5	0		0	0	0	0
3	ITC Realized This Year	C-8	0		0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0	0	0	0
5	Parent Debt Adjustment	C-9	0		0	0	0	0
6	Total Income Tax Expense		(222,406.41)		415,639.49	193,233.08	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(810,991.15)	289,879.21	(521,111.94)	(996,575.56)	475,463.62
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	(810,991.15)	289,879.21	(521,111.94)	(996,575.56)	475,463.62
4	Less: Interest Charges (Sch. C-3)	66,524.76	-	66,524.76	45,793.17	20,731.58
5	Taxable Income Per Books	(877,515.91)	289,879.21	(587,636.70)	(1,042,368.73)	454,732.03
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(877,515.91)	289,879.21	(587,636.70)	(1,042,368.73)	454,732.03
10	Less: State Income Tax Exemption ($5,000)	-	-	-	-	-
11	State Taxable Income	(877,515.91)	289,879.21	(587,636.70)	(1,042,368.73)	454,732.03
12	State Income Tax (5.5% of Line 11)	(48,263.38)	15,943.36	(32,320.02)	(57,330.28)	25,010.26
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(48,263.38)	15,943.36	(32,320.02)	(57,330.28)	25,010.26
16	Federal Taxable Income (Line 9 - Line 15)	(829,252.53)	273,935.85	(555,316.68)	(985,038.45)	429,721.77
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(174,143.03)	57,526.53	(116,616.50)	(206,858.07)	90,241.57
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(174,143.03)	57,526.53	(116,616.50)	(206,858.07)	90,241.57
	Summary:					
21	Current State Income Taxes (Line 15)	(48,263.38)	15,943.36	(32,320.02)	(57,330.28)	25,010.26
22	Current Federal Income Taxes (Line 20)	(174,143.03)	57,526.53	(116,616.50)	(206,858.07)	90,241.57
23	Total Current Income Tax Expense (To C-1)	(222,406.41)	73,469.89	(148,936.52)	(264,188.36)	115,251.83

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

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	66,524.76	0	66,524.76	45,793.17	20,731.58
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	66,524.76	-	66,524.76	45,793.17	20,731.58

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)					
15	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

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

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-5
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized			Amortization	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commissio

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: C-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: C-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

---

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Subsidiary [ ] or Consolidated [X]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	722,441	2.57%	8.50%	0.22%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	27,399,344	97.43%	8.77%	8.54%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	28,121,785	100.00%		8.76%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments Specific	(4) Reconciliation Adjustments (Explain)	(5) Reconciliation Adjustments Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-				-
2	Short-Term Debt	722,441				722,441
3	Preferred Stock	-				-
4	Common Equity	53,832,598	A Parent Equity		(26,433,254)	27,399,344
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	54,555,039				28,121,785

* List corresponding adjustments to rate base below:

	Description	Amount
A	Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	26,433,254

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Schedule: D-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	66,524.76	11/22/2026	722,440.79	9.2%
	Total	66,524.76		722,440.79	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))

CSWR-Florida has no long-term debt

Total

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))

CSWR-Florida has not variable rate long-term date

Total

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-1
Page 1 of 2
Preparer: Aaron Silas

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

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
	BFC	BFC
Residential		
5/8" & 5/8" x 3/4"	N/A	$ 32.57
3/4"	N/A	$ 48.86
1"	N/A	$ 81.43
1.5"	N/A	$ 162.85
2"	N/A	$ 260.56
3"	N/A	$ 488.55
4"	N/A	$ 814.25
6"	N/A	$ 1,628.50
8"	N/A	$ 2,605.60
Gallonage charge per 1,000 Gallons	N/A	$ 1.88
General		
5/8" & 5/8" x 3/4"	N/A	$ 32.57
3/4"	N/A	$ 48.86
1"	N/A	$ 81.43
1.5"	N/A	$ 162.85
2"	N/A	$ 260.56
3"	N/A	$ 488.55
4"	N/A	$ 814.25
6"	N/A	$ 1,628.50
8"	N/A	$ 2,605.60
Gallonage charge per 1,000 Gallons	N/A	$ 1.88
Irrigation		
5/8" & 5/8" x 3/4"	N/A	$ 20.69
3/4"	N/A	$ 31.04
1"	N/A	$ 51.73
1.5"	N/A	$ 103.45
2"	N/A	$ 165.52
3"	N/A	$ 310.35
4"	N/A	$ 517.25
6"	N/A	$ 1,034.50
8"	N/A	$ 1,655.20
Gallonage charge per 1,000 Gallons	N/A	$ 3.12

Rate Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-1
Page 2 of 2
Preparer: Aaron Silas

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

	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	Flat Rate (1 ERU)	N/A	$ 40.63
3	Flat Rate (1.5 ERU)	N/A	$ 60.95
4	Flat Rate (2.5 ERU)	N/A	$ 101.58
5	Flat Rate (5 ERU)	N/A	$ 203.15
6	Flat Rate (6 ERU)	N/A	$ 243.78
7	Flat Rate (8 ERU)	N/A	$ 325.04
8	Flat Rate (14 ERU)	N/A	$ 568.82
9	Flat Rate (15 ERU)	N/A	$ 609.45
10	Flat Rate (17 ERU)	N/A	$ 690.71
11	Flat Rate (25 ERU)	N/A	$ 1,015.75
12	Flat Rate (65 ERU)	N/A	$ 2,640.95
13	Flat Rate (70 ERU)	N/A	$ 2,844.10
14	Flat Rate (252 ERU)	N/A	$ 10,238.76

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-2
Page 1 of 2
Preparer: Aaron Silas

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	5/8" and 5/8" x 3/4"	133,359	653,877	N/A	N/A	$ 32.57	$ 4,343,502.63
3	3/4"	4,469	13,196	N/A	N/A	$ 48.86	$ 218,333.00
4	1"	1,414	16,266	N/A	N/A	$ 81.43	$ 115,134.95
5	1.25" & 1.5"	147	5,062	N/A	N/A	$ 162.85	$ 23,938.95
6	2"	206	8,273	N/A	N/A	$ 260.56	$ 53,675.36
7	3"	10	207	N/A	N/A	$ 488.55	$ 4,885.50
8	4"	-				$ 814.25	$ -
9	6"	-				$ 1,628.50	$ -
10	8"	24	40,922	N/A	N/A	$ 2,605.60	$ 62,534.40
11	Gallonage charge per 1,000 Gallons					$ 1.88	$ 1,384,382.61
12							
13	Total Res	139,629	737,803	N/A	N/A		$ 6,206,387.39
14		-					
15	Average Bill:						$ 44.45
16							
17	General						
18	5/8" & 5/8" x 3/4"	123	373	N/A	N/A	$ 32.57	$ 4,006.11
19	3/4"	12	6	N/A	N/A	$ 48.86	$ 586.26
20	1"	578	8,207	N/A	N/A	$ 81.43	$ 47,063.65
21	1.25" & 1.5"	276	8,034	N/A	N/A	$ 162.85	$ 44,946.60
22	2"	49	2,965	N/A	N/A	$ 260.56	$ 12,767.44
23	3"	24	1,364	N/A	N/A	$ 488.55	$ 11,725.20
24	4"	12	2			$ 814.25	$ 9,771.00
25	6"	12	1,344			$ 1,628.50	$ 19,542.00
26	8" -	-	-	N/A	N/A	$ 2,605.60	$ -
27	Gallonage charge per 1,000 Gallons					$ 1.88	$ 41,832.73
28							
29	Total Gen	1,086	22,295	N/A	N/A		$ 192,240.99
30							
31	Average Bill:						$ 177.02
32							
33	Irrigation						
34	5/8" & 5/8" x 3/4"	1,030	25,801	N/A	N/A	$ 20.69	$ 21,310.70
35	3/4"	-		N/A	N/A	$ 31.04	$ -
36	1"	12	427	N/A	N/A	$ 51.73	$ 620.70
37	1.5"	-		N/A	N/A	$ 103.45	$ -
38	2"	219	36,472	N/A	N/A	$ 165.52	$ 36,248.88
39	3"	36	9,940	N/A	N/A	$ 310.35	$ 11,172.60
40	4"	24	4,174			$ 517.25	$ 12,414.00
41	6"	-				$ 1,034.50	$ -
42	8"	12	8,765	N/A	N/A	$ 1,655.20	$ 19,862.40
43	Gallonage charge per 1,000 Gallons					$ 3.12	$ 266,709.00
44							
45	Total Irr	1,333	85,579	N/A	N/A		$ 368,338.28
46							
47	Average Bill						$ 276.32
48							
49	Total (All):	142,048	845,677	N/A	N/A		$ 6,766,966.66
50							
51	Unbilled Revenues						
52	Other Revenue						
53	Misc. Serv. Charges						
54							
55	Average Bill:						$ 47.64
56					---		
57	Total Revenue						$ 6,766,966.66
58							
59	Booked Revenue				N/A		N/A
60					---		- - - - - - - - -
61	Difference (Explain)						
62					=========		= = = = = = =

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-2**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

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

	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	Flat Rate (1 ERU)	77,756	N/A	N/A	N/A	$ 40.63	$ 3,159,226.28
3	Flat Rate (1.5 ERU)	5,660	N/A	N/A	N/A	$ 60.95	$ 344,948.70
4	Flat Rate (2.5 ERU)	471	N/A	N/A	N/A	$ 101.58	$ 47,841.83
5	Flat Rate (5 ERU)	96	N/A	N/A	N/A	$ 203.15	$ 19,502.40
6	Flat Rate (6 ERU)	12	N/A	N/A	N/A	$ 243.78	$ 2,925.36
7	Flat Rate (8 ERU)	180	N/A	N/A	N/A	$ 325.04	$ 58,507.20
8	Flat Rate (14 ERU)	12	N/A	N/A	N/A	$ 568.82	$ 6,825.84
9	Flat Rate (15 ERU)	12	N/A	N/A	N/A	$ 609.45	$ 7,313.40
10	Flat Rate (17 ERU)	12	N/A	N/A	N/A	$ 690.71	$ 8,288.52
11	Flat Rate (25 ERU)	12	N/A	N/A	N/A	$ 1,015.75	$ 12,189.00
12	Flat Rate (65 ERU)	12	N/A	N/A	N/A	$ 2,640.95	$ 31,691.40
13	Flat Rate (70 ERU)	12	N/A	N/A	N/A	$ 2,844.10	$ 34,129.20
14	Flat Rate (252 ERU)	12	N/A	N/A	N/A	$ 10,238.76	$ 122,865.12
	Total	84,259	N/A	N/A	N/A		$ 3,856,254.25
	Average Bill:						$ 45.77

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-3
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other Irrigation	(7) Total
1	Feb-24	11,765	90			111	11,966
2	Mar-24	11,770	90			111	11,971
3	Apr-24	11,831	91			112	12,034
4	May-24	11,787	92			112	11,991
5	Jun-24	11,754	90			111	11,955
6	Jul-24	12,172	90			111	12,373
7	Aug-24	12,198	93			111	12,402
8	Sep-24	12,172	90			111	12,373
9	Oct-24	12,184	90			112	12,386
10	Nov-24	12,217	90			111	12,418
11	Dec-24	12,226	90			109	12,425
12	Jan-25	12,227	90			111	12,428
	Total	144,303	1,086			1,333	146,722

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-3
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Feb-24	7,288					7,288
2	Mar-24	7,031					7,031
3	Apr-24	7,054					7,054
4	May-24	7,038					7,038
5	Jun-24	7,012					7,012
6	Jul-24	7,437					7,437
7	Aug-24	7,449					7,449
8	Sep-24	7,448					7,448
9	Oct-24	7,446					7,446
10	Nov-24	7,448					7,448
11	Dec-24	7,460					7,460
12	Jan-25	7,460					7,460
	Total	87,571					87,571

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-4
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

	(1)	(2) Present		(3) Proposed	
	Type Charge	**Bus. Hrs.**	**After Hrs.**	**Bus. Hrs.**	**After Hrs.**
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	N/A	N/A	$ 50.75	$ 101.50
6					
7	Premises Visit	N/A	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-4
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

	(1)	(2) Present		(3) Proposed	
	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	N/A	N/A	$ 50.75	$ 101.50
6					
7	Premises Visit	N/A	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-5
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 2,565.00	N/A	N/A	N/A	$ 112,965.71	$ 115,530.71
2							
3	Other Charges as follows:						
4	Connection Meter Fee					$ 336.00	
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 112,629.71	
7	Total					$ 112,965.71	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-5
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 2,880.00	N/A	N/A	N/A	$ 47,924.61	$ 50,804.61
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 47,924.61	
7	Total					$ 47,924.61	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity

See schedule E-6 in the individual system filings

Private Fire Protection Service

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: E-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity

See schedule E-7 in the individual system filings

Contracts and Agreements Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	No outstanding contracts/agreements having rates or conditions different from those on	
2	approved tariff.	

Tax or Franchise Fee Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []

Schedule: E-10
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	**Water - I**		
2	Main Extension Charge		
3	Residential-per ERC (350 GPD)	N/A	Actual Cost
4	All others-per Gallon	N/A	Actual Cost
5			
6	Meter Installation Charge	N/A	Actual Cost
7	5/8" x 3/4"	N/A	Actual Cost
8	All other meter sizes		
9			
10	Plant Capacity Charge	N/A	N/A
11	Residential-per ERC (350 GPD)	N/A	N/A
12	All others-per Gallon		
13			
14			
15	**Water - I**		
16			
17	Main Extension Charge		
18	Residential-per ERC (350 GPD)	N/A	Actual Cost
19	All others-per Gallon	N/A	Actual Cost
20			
21	Meter Installation Charge		
22	5/8" x 3/4"	N/A	Actual Cost
23	All other meter sizes	N/A	Actual Cost
24			
25	Plant Capacity Charge		
26	Residential-per ERC (350 GPD)	N/A	CSWR-Florida is not seeking to adjust the plant capacity charges for individual systems
27	All others-per Gallon	N/A	CSWR-Florida is not seeking to adjust the plant capacity charges for individual systems
28			
29	Meter Bench Test		
30	5/8" x 3/4"	N/A	$ 20.00
31	1" and 1 1/2"	N/A	$ 25.00
32	2" +	N/A	Actual Cost
33			
34	Customer Connection (Tap In) Charge	N/A	Actual Cost

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-10**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
	Sewer		
1	Main Extension Charge	N/A	Actual Cost
2			
3	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Projected Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) ss/Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Year Bills	(5) Test Year Consumption	(6) Projection Factor	(7) Projected Test Year Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water

See schedule F-1 in the individual system filings

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) (Name)	(2) (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
	Individual Plant Flows					

See schedule F-2 in the individual system filings

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

See schedule F-3 in the individual system filings

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-4
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

See schedule F-4 in the individual system filings

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

See schedule F-5 in the individual system filings

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

See schedule F-6 in the individual system filings

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs

See schedule F-9 in the individual system filings

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs

See schedule F-10 in the individual system filings

Consolidated Rate Design - Water

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates.
This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

	Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
1	**Residential**							
2	5/8" and 5/8" x 3/4"	133,359.00	1	133,359.00	$ 2,471,659.88	$ 1,872,199.29	$ 4,343,859.18	$ 32.57
3	3/4"	4,469.00	1.5	6,703.50	$ 124,241.87	$ 94,109.04	$ 218,350.92	$ 48.86
4	1"	1,414.00	2.5	3,535.00	$ 65,517.27	$ 49,627.13	$ 115,144.40	$ 81.43
5	1.25" & 1.5"	147.00	5	735.00	$ 13,622.40	$ 10,318.51	$ 23,940.92	$ 162.85
6	2"	206.00	8	1,648.00	$ 30,543.84	$ 23,135.93	$ 53,679.77	$ 260.56
7	3"	10.00	15	150.00	$ 2,780.08	$ 2,105.82	$ 4,885.90	$ 488.55
8	4"	-	25	-	$ -	$ -	$ -	$ 814.25
9	6"	-	50	-	$ -	$ -	$ -	$ 1,628.50
10	8"	24.00	80	1,920.00	$ 35,585.05	$ 26,954.48	$ 62,539.53	$ 2,605.60
11	Gallonage charge per 1,000 Gallons	-		737,803.00	$ 787,714.98	$ 596,667.63	$ 1,384,382.61	$ 1.88
12		-						
13	**General**	-						
14	5/8" & 5/8" x 3/4"	123.00	1	123.00	$ 2,279.67	$ 1,726.77	$ 4,006.44	$ 32.57
15	3/4"	12.00	1.5	18.00	$ 333.61	$ 252.70	$ 586.31	$ 48.86
16	1"	578.00	2.5	1,445.00	$ 26,781.46	$ 20,286.05	$ 47,067.51	$ 81.43
17	1.25" & 1.5"	276.00	5	1,380.00	$ 25,576.76	$ 19,373.53	$ 44,950.29	$ 162.85
18	2"	49.00	8	392.00	$ 7,265.28	$ 5,503.21	$ 12,768.49	$ 260.56
19	3"	24.00	15	360.00	$ 6,672.20	$ 5,053.97	$ 11,726.16	$ 488.55
20	4"	12.00	25	300.00	$ 5,560.16	$ 4,211.64	$ 9,771.80	$ 814.25
21	6"	12.00	50	600.00	$ 11,120.33	$ 8,423.28	$ 19,543.60	$ 1,628.50
22	8"	-	80	-	$ -	$ -	$ -	$ 2,605.60
23	Gallonage charge per 1,000 Gallons	-		22,294.64	$ 23,802.86	$ 18,029.87	$ 41,832.73	$ 1.88
24		-						
25	**Irrigation**	-						
26	5/8" & 5/8" x 3/4"	1,030.00	1	1,030.00	$ 12,123.10	$ 9,182.84	$ 21,305.94	$ 20.69
27	3/4"	-	1.5	-	$ -	$ -	$ -	$ 31.04
28	1"	12.00	2.5	30.00	$ 353.16	$ 267.51	$ 620.67	$ 51.73
29	1.5"	-	5	-	$ -	$ -	$ -	$ 103.45
30	2"	219.00	8	1,752.00	$ 20,621.04	$ 15,619.74	$ 36,240.78	$ 165.52
31	3"	36.00	15	540.00	$ 7,415.28	$ 5,616.83	$ 13,032.11	$ 310.35
32	4"	24.00	25	600.00	$ 7,062.24	$ 5,349.41	$ 12,411.65	$ 517.25
33	6"	-	50	-	$ -		$ -	$ 1,034.50
34	8"	12.00	80	960.00	$ 12,711.84	$ 9,628.79	$ 22,340.63	$ 1,655.20
35	Gallonage charge per 1,000 Gallons	-		85,579.00	$ 151,757.67	$ 114,951.33	$ 266,709.00	$ 3.12
36								
37	Total:			157,580.50	$ 3,853,102.03	$ 2,918,595.30	$ 6,771,697.33	

Usage vs Flat Breakdown

Total Ops Expenses:	**$**	**4,684,017.77**
Usage Based	$	553,520.71
Non Usage Based	$	4,130,497.06
Usage %		25.00%
Revenue to recover from Usage	$	1,692,924.33
Flat Rate to Recover	$	5,078,772.99
Present Rates Reveue Flat	$	2,889,826.52
Present Rates Reveue Usage	$	963,275.51
Total Usage		845,676.64

Consolidated Rate Design - Wastewater

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

	Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
1	Residential							
2	Flat Rate (1 ERU)	77,756	1	77,756	$ 2,729,993.35	$ 428,908.73	$ 3,158,902.09	$ 40.63
3	Flat Rate (1.5 ERU)	5,660	1.5	8,490	$ 298,081.74	$ 46,831.56	$ 344,913.30	$ 60.95
4	Flat Rate (2.5 ERU)	471	2.5	1,178	$ 41,341.73	$ 6,495.19	$ 47,836.92	$ 101.58
5	Flat Rate (5 ERU)	96	5	480	$ 16,852.68	$ 2,647.72	$ 19,500.40	$ 203.15
6	Flat Rate (6 ERU)	12	6	72	$ 2,527.90	$ 397.16	$ 2,925.06	$ 243.78
7	Flat Rate (8 ERU)	180	8	1,440	$ 50,558.03	$ 7,943.16	$ 58,501.20	$ 325.04
8	Flat Rate (14 ERU)	12	14	168	$ 5,898.44	$ 926.70	$ 6,825.14	$ 568.82
9	Flat Rate (15 ERU)	12	15	180	$ 6,319.75	$ 992.90	$ 7,312.65	$ 609.45
10	Flat Rate (17 ERU)	12	17	204	$ 7,162.39	$ 1,125.28	$ 8,287.67	$ 690.71
11	Flat Rate (25 ERU)	12	25	300	$ 10,532.92	$ 1,654.83	$ 12,187.75	$ 1,015.75
12	Flat Rate (65 ERU)	12	65	780	$ 27,385.60	$ 4,302.55	$ 31,688.15	$ 2,640.95
13	Flat Rate (70 ERU)	12	70	840	$ 29,492.19	$ 4,633.51	$ 34,125.70	$ 2,844.10
14	Flat Rate (252 ERU)	12	252	3,024	$ 106,171.87	$ 16,680.64	$ 122,852.51	$ 10,238.76
15								
16	Total:	84,259		94,912	$ 3,332,318.59	$ 523,539.94	$ 3,855,858.53	

ATTACHMENT 2

Response to Deficiency Items 1.a. through 1.i.

Billing Analysis Schedules
(Volume II of MFRs, updated)

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC

Docket No. 20250052-WS

VOLUME II (September 15, 2025)

BILLING ANALYSIS SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

Test Year Ended: January 31, 2025

CSWR-Florida Utility Operating Company, LLC
Docket No. 20250052-WS

Financial, Rate and Engineering Minimum Filing Requirements
VOLUME II - BILLING ANALYSIS SCHEDULES (September 15, 2025)

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28	North Peninsula Utilities Corporation Schedule E-14 Billing Analysis
29	Rolling Oaks Utilities Schedule E-14 Billing Analysis
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Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 1"

Schedule: E-14
Page 1 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	13	13	-	-	35	-	0.00%
1	6	19	6	6	29	35	22.29%
2	6	25	12	18	23	64	40.76%
3	7	32	21	39	16	87	55.41%
4	1	33	4	43	15	103	65.61%
5	2	35	10	53	13	118	75.16%
6	3	38	18	71	10	131	83.44%
7	2	40	14	85	8	141	89.81%
8	4	44	32	117	4	149	94.90%
9	2	46	18	135	2	153	97.45%
11	2	48	22	157	-	157	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 2"

Schedule: E-14
Page 2 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
3	3	3	9	9	69	216	4.71%
4	5	8	20	29	64	285	6.21%
5	4	12	20	49	60	349	7.61%
9	1	13	9	58	59	589	12.84%
11	3	16	33	91	56	707	15.41%
14	1	17	14	105	55	875	19.07%
15	1	18	15	120	54	930	20.27%
16	1	19	16	136	53	984	21.44%
19	2	21	38	174	51	1,143	24.91%
22	2	23	44	218	49	1,296	28.24%
23	1	24	23	241	48	1,345	29.31%
25	1	25	25	266	47	1,441	31.40%
26	1	26	26	292	46	1,488	32.43%
28	1	27	28	320	45	1,580	34.43%
29	1	28	29	349	44	1,625	35.41%
31	1	29	31	380	43	1,713	37.33%
35	2	31	70	450	41	1,885	41.08%
38	1	32	38	488	40	2,008	43.76%
43	1	33	43	531	39	2,208	48.12%
44	1	34	44	575	38	2,247	48.96%
46	1	35	46	621	37	2,323	50.62%
48	1	36	48	669	36	2,397	52.23%
49	1	37	49	718	35	2,433	53.02%
50	1	38	50	768	34	2,468	53.78%
51	1	39	51	819	33	2,502	54.52%
56	1	40	56	875	32	2,667	58.12%
57	1	41	57	932	31	2,699	58.81%
64	1	42	64	996	30	2,916	63.54%
66	1	43	66	1,062	29	2,976	64.85%
67	2	45	134	1,196	27	3,005	65.48%
73	2	47	146	1,342	25	3,167	69.01%
76	1	48	76	1,418	24	3,242	70.65%
78	1	49	78	1,496	23	3,290	71.69%
88	1	50	88	1,584	22	3,520	76.71%
89	1	51	89	1,673	21	3,542	77.18%
92	1	52	92	1,765	20	3,605	78.56%
94	1	53	94	1,859	19	3,645	79.43%
101	1	54	101	1,960	18	3,778	82.33%
103	1	55	103	2,063	17	3,814	83.11%
106	2	57	212	2,275	15	3,865	84.22%
111	1	58	111	2,386	14	3,940	85.86%
118	1	59	118	2,504	13	4,038	87.99%
123	1	60	123	2,627	12	4,103	89.41%
127	1	61	127	2,754	11	4,151	90.46%
128	1	62	128	2,882	10	4,162	90.70%
130	1	63	130	3,012	9	4,182	91.13%
138	1	64	138	3,150	8	4,254	92.70%
139	1	65	139	3,289	7	4,262	92.87%
145	2	67	290	3,579	5	4,304	93.79%
150	1	68	150	3,729	4	4,329	94.33%
155	1	69	155	3,884	3	4,349	94.77%
163	1	70	163	4,047	2	4,373	95.29%
222	1	71	222	4,269	1	4,491	97.86%
320	1	72	320	4,589	-	4,589	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 3"

Schedule: E-14
Page 3 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
11	1	1	11	11	11	132	57.39%
12	1	2	12	23	10	143	62.17%
15	1	3	15	38	9	173	75.22%
16	1	4	16	54	8	182	79.13%
17	1	5	17	71	7	190	82.61%
18	1	6	18	89	6	197	85.65%
19	1	7	19	108	5	203	88.26%
21	1	8	21	129	4	213	92.61%
24	1	9	24	153	3	225	97.83%
25	1	10	25	178	2	228	99%
26	2	12	52	230	0	230	100%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 4 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	997	997	-	-	2,707	-	0.00%
1	640	1,637	640	640	2,067	2,707	27.43%
2	655	2,292	1,310	1,950	1,412	4,774	48.38%
3	585	2,877	1,755	3,705	827	6,186	62.69%
4	335	3,212	1,340	5,045	492	7,013	71.08%
5	159	3,371	795	5,840	333	7,505	76.06%
6	92	3,463	552	6,392	241	7,838	79.44%
7	75	3,538	525	6,917	166	8,079	81.88%
8	38	3,576	304	7,221	128	8,245	83.56%
9	21	3,597	189	7,410	107	8,373	84.86%
10	12	3,609	120	7,530	95	8,480	85.94%
11	15	3,624	165	7,695	80	8,575	86.91%
12	9	3,633	108	7,803	71	8,655	87.72%
13	7	3,640	91	7,894	64	8,726	88.44%
14	3	3,643	42	7,936	61	8,790	89.08%
15	6	3,649	90	8,026	55	8,851	89.70%
16	3	3,652	48	8,074	52	8,906	90.26%
17	2	3,654	34	8,108	50	8,958	90.79%
18	1	3,655	18	8,126	49	9,008	91.29%
19	4	3,659	76	8,202	45	9,057	91.79%
20	3	3,662	60	8,262	42	9,102	92.25%
22	2	3,664	44	8,306	40	9,186	93.10%
23	3	3,667	69	8,375	37	9,226	93.50%
24	4	3,671	96	8,471	33	9,263	93.88%
25	3	3,674	75	8,546	30	9,296	94.21%
26	1	3,675	26	8,572	29	9,326	94.52%
27	2	3,677	54	8,626	27	9,355	94.81%
28	1	3,678	28	8,654	26	9,382	95.08%
29	1	3,679	29	8,683	25	9,408	95.35%
30	2	3,681	60	8,743	23	9,433	95.60%
31	3	3,684	93	8,836	20	9,456	95.83%
33	3	3,687	99	8,935	17	9,496	96.24%
34	2	3,689	68	9,003	15	9,513	96.41%
35	2	3,691	70	9,073	13	9,528	96.56%
37	1	3,692	37	9,110	12	9,554	96.83%
38	1	3,693	38	9,148	11	9,566	96.95%
39	1	3,694	39	9,187	10	9,577	97.06%
41	1	3,695	41	9,228	9	9,597	97.26%
46	1	3,696	46	9,274	8	9,642	97.72%
47	2	3,698	94	9,368	6	9,650	97.80%
54	1	3,699	54	9,422	5	9,692	98.23%
65	1	3,700	65	9,487	4	9,747	98.78%
77	1	3,701	77	9,564	3	9,795	99.27%
80	1	3,702	80	9,644	2	9,804	99.36%
93	1	3,703	93	9,737	1	9,830	99.63%
130	1	3,704	130	9,867	-	9,867	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 1"

Schedule: E-14
Page 5 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
17	1	1	17	17	11	204	47.78%
27	3	4	81	98	8	314	73.54%
35	1	5	35	133	7	378	88.52%
36	1	6	36	169	6	385	90.16%
38	2	8	76	245	4	397	92.97%
40	1	9	40	285	3	405	94.85%
42	1	10	42	327	2	411	96.25%
46	1	11	46	373	1	419	98.13%
54	1	12	54	427	-	427	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 2"

Schedule: E-14
Page 6 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	3	3	-	-	216	-	0.00%
1	1	4	1	1	215	216	0.59%
2	4	8	8	9	211	431	1.18%
3	1	9	3	12	210	642	1.76%
4	1	10	4	16	209	852	2.34%
10	1	11	10	26	208	2,106	5.77%
15	2	13	30	56	206	3,146	8.63%
18	1	14	18	74	205	3,764	10.32%
19	1	15	19	93	204	3,969	10.88%
21	1	16	21	114	203	4,377	12.00%
22	1	17	22	136	202	4,580	12.56%
24	1	18	24	160	201	4,984	13.67%
28	1	19	28	188	200	5,788	15.87%
29	1	20	29	217	199	5,988	16.42%
30	2	22	60	277	197	6,187	16.96%
33	5	27	165	442	192	6,778	18.58%
35	2	29	70	512	190	7,162	19.64%
36	2	31	72	584	188	7,352	20.16%
38	2	33	76	660	186	7,728	21.19%
40	2	35	80	740	184	8,100	22.21%
42	1	36	42	782	183	8,468	23.22%
43	1	37	43	825	182	8,651	23.72%
44	1	38	44	869	181	8,833	24.22%
45	1	39	45	914	180	9,014	24.71%
47	3	42	141	1,055	177	9,374	25.70%
48	1	43	48	1,103	176	9,551	26.19%
49	2	45	98	1,201	174	9,727	26.67%
51	1	46	51	1,252	173	10,075	27.62%
53	1	47	53	1,305	172	10,421	28.57%
54	2	49	108	1,413	170	10,593	29.04%
55	2	51	110	1,523	168	10,763	29.51%
56	1	52	56	1,579	167	10,931	29.97%
57	2	54	114	1,693	165	11,098	30.43%
59	1	55	59	1,752	164	11,428	31.33%
62	1	56	62	1,814	163	11,920	32.68%
63	1	57	63	1,877	162	12,083	33.13%
64	1	58	64	1,941	161	12,245	33.57%
65	2	60	130	2,071	159	12,406	34.02%
66	1	61	66	2,137	158	12,565	34.45%
68	1	62	68	2,205	157	12,881	35.32%
70	1	63	70	2,275	156	13,195	36.18%
71	1	64	71	2,346	155	13,351	36.61%
72	4	68	288	2,634	151	13,506	37.03%
73	2	70	146	2,780	149	13,657	37.45%
75	2	72	150	2,930	147	13,955	38.26%
79	2	74	158	3,088	145	14,543	39.87%
80	1	75	80	3,168	144	14,688	40.27%
83	1	76	83	3,251	143	15,120	41.46%
84	2	78	168	3,419	141	15,263	41.85%
86	2	80	172	3,591	139	15,545	42.62%
87	3	83	261	3,852	136	15,684	43.00%
89	1	84	89	3,941	135	15,956	43.75%
94	1	85	94	4,035	134	16,631	45.60%
95	1	86	95	4,130	133	16,765	45.97%
96	1	87	96	4,226	132	16,898	46.33%
97	6	93	582	4,808	126	17,030	46.69%
99	3	96	297	5,105	123	17,282	47.38%
100	1	97	100	5,205	122	17,405	47.72%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 2"

Schedule: E-14
Page 7 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
101	1	98	101	5,306	121	17,527	48.06%
102	2	100	204	5,510	119	17,648	48.39%
103	1	101	103	5,613	118	17,767	48.71%
104	2	103	208	5,821	116	17,885	49.04%
105	2	105	210	6,031	114	18,001	49.36%
106	1	106	106	6,137	113	18,115	49.67%
108	1	107	108	6,245	112	18,341	50.29%
109	1	108	109	6,354	111	18,453	50.59%
111	2	110	222	6,576	109	18,675	51.20%
112	1	111	112	6,688	108	18,784	51.50%
113	2	113	226	6,914	106	18,892	51.80%
116	1	114	116	7,030	105	19,210	52.67%
119	1	115	119	7,149	104	19,525	53.53%
120	1	116	120	7,269	103	19,629	53.82%
121	1	117	121	7,390	102	19,732	54.10%
122	2	119	244	7,634	100	19,834	54.38%
124	2	121	248	7,882	98	20,034	54.93%
126	2	123	252	8,134	96	20,230	55.47%
127	2	125	254	8,388	94	20,326	55.73%
128	2	127	256	8,644	92	20,420	55.99%
129	1	128	129	8,773	91	20,512	56.24%
131	1	129	131	8,904	90	20,694	56.74%
133	1	130	133	9,037	89	20,874	57.23%
134	1	131	134	9,171	88	20,963	57.48%
135	1	132	135	9,306	87	21,051	57.72%
136	1	133	136	9,442	86	21,138	57.96%
137	1	134	137	9,579	85	21,224	58.19%
145	1	135	145	9,724	84	21,904	60.06%
147	1	136	147	9,871	83	22,072	60.52%
149	1	137	149	10,020	82	22,238	60.97%
154	1	138	154	10,174	81	22,648	62.10%
155	1	139	155	10,329	80	22,729	62.32%
161	2	141	322	10,651	78	23,209	63.64%
163	1	142	163	10,814	77	23,365	64.06%
168	2	144	336	11,150	75	23,750	65.12%
174	1	145	174	11,324	74	24,200	66.35%
187	1	146	187	11,511	73	25,162	68.99%
189	2	148	378	11,889	71	25,308	69.39%
192	1	149	192	12,081	70	25,521	69.97%
194	2	151	388	12,469	68	25,661	70.36%
197	1	152	197	12,666	67	25,865	70.92%
201	1	153	201	12,867	66	26,133	71.65%
204	1	154	204	13,071	65	26,331	72.20%
208	1	155	208	13,279	64	26,591	72.91%
213	1	156	213	13,492	63	26,911	73.79%
214	1	157	214	13,706	62	26,974	73.96%
216	2	159	432	14,138	60	27,098	74.30%
217	1	160	217	14,355	59	27,158	74.46%
219	1	161	219	14,574	58	27,276	74.79%
220	2	163	440	15,014	56	27,334	74.95%
230	1	164	230	15,244	55	27,894	76.48%
233	1	165	233	15,477	54	28,059	76.93%
235	2	167	470	15,947	52	28,167	77.23%
237	2	169	474	16,421	50	28,271	77.51%
239	1	170	239	16,660	49	28,371	77.79%
241	1	171	241	16,901	48	28,469	78.06%
247	1	172	247	17,148	47	28,757	78.85%
251	1	173	251	17,399	46	28,945	79.36%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 2"

Schedule: E-14
Page 8 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
261	1	174	261	17,660	45	29,405	80.62%
276	1	175	276	17,936	44	30,080	82.47%
278	1	176	278	18,214	43	30,168	82.72%
281	1	177	281	18,495	42	30,297	83.07%
282	1	178	282	18,777	41	30,339	83.18%
285	1	179	285	19,062	40	30,462	83.52%
286	1	180	286	19,348	39	30,502	83.63%
288	1	181	288	19,636	38	30,580	83.85%
295	1	182	295	19,931	37	30,846	84.57%
296	1	183	296	20,227	36	30,883	84.68%
303	1	184	303	20,530	35	31,135	85.37%
308	1	185	308	20,838	34	31,310	85.85%
317	2	187	634	21,472	32	31,616	86.69%
319	1	188	319	21,791	31	31,680	86.86%
324	1	189	324	22,115	30	31,835	87.29%
334	1	190	334	22,449	29	32,135	88.11%
336	1	191	336	22,785	28	32,193	88.27%
338	3	194	1,014	23,799	25	32,249	88.42%
352	1	195	352	24,151	24	32,599	89.38%
360	1	196	360	24,511	23	32,791	89.91%
361	1	197	361	24,872	22	32,814	89.97%
366	1	198	366	25,238	21	32,924	90.27%
368	1	199	368	25,606	20	32,966	90.39%
371	1	200	371	25,977	19	33,026	90.55%
381	1	201	381	26,358	18	33,216	91.07%
391	1	202	391	26,749	17	33,396	91.57%
433	1	203	433	27,182	16	34,110	93.52%
435	1	204	435	27,617	15	34,142	93.61%
438	1	205	438	28,055	14	34,187	93.73%
478	1	206	478	28,533	13	34,747	95.27%
484	1	207	484	29,017	12	34,825	95.48%
502	1	208	502	29,519	11	35,041	96.08%
511	1	209	511	30,030	10	35,140	96.35%
517	1	210	517	30,547	9	35,200	96.51%
520	1	211	520	31,067	8	35,227	96.59%
553	1	212	553	31,620	7	35,491	97.31%
573	1	213	573	32,193	6	35,631	97.69%
574	1	214	574	32,767	5	35,637	97.71%
609	1	215	609	33,376	4	35,812	98.19%
624	1	216	624	34,000	3	35,872	98.35%
745	1	217	745	34,745	2	36,235	99.35%
850	1	218	850	35,595	1	36,445	99.93%
877	1	219	877	36,472	-	36,472	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 3"

Schedule: E-14
Page 9 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
49	1	1	49	49	35	1,764	17.75%
72	2	3	144	193	33	2,569	25.85%
73	1	4	73	266	32	2,602	26.18%
74	1	5	74	340	31	2,634	26.50%
91	1	6	91	431	30	3,161	31.80%
104	1	7	104	535	29	3,551	35.72%
106	2	9	212	747	27	3,609	36.31%
111	1	10	111	858	26	3,744	37.67%
114	1	11	114	972	25	3,822	38.45%
117	1	12	117	1,089	24	3,897	39.21%
131	1	13	131	1,220	23	4,233	42.59%
178	1	14	178	1,398	22	5,314	53.46%
204	1	15	204	1,602	21	5,886	59.22%
213	1	16	213	1,815	20	6,075	61.12%
216	1	17	216	2,031	19	6,135	61.72%
219	1	18	219	2,250	18	6,192	62.29%
224	1	19	224	2,474	17	6,282	63.20%
276	1	20	276	2,750	16	7,166	72.09%
285	1	21	285	3,035	15	7,310	73.54%
296	2	23	592	3,627	13	7,475	75.20%
300	1	24	300	3,927	12	7,527	75.72%
352	1	25	352	4,279	11	8,151	82.00%
365	1	26	365	4,644	10	8,294	83.44%
371	1	27	371	5,015	9	8,354	84.04%
399	1	28	399	5,414	8	8,606	86.58%
410	1	29	410	5,824	7	8,694	87.46%
414	1	30	414	6,238	6	8,722	87.75%
422	1	31	422	6,660	5	8,770	88.23%
473	1	32	473	7,133	4	9,025	90.79%
534	1	33	534	7,667	3	9,269	93.25%
679	1	34	679	8,346	2	9,704	97.63%
701	1	35	701	9,047	1	9,748	98.07%
893	1	36	893	9,940	0	9,940	100%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 4"

Schedule: E-14
Page 10 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
35	1	1	35	35	23	840	20.12%
51	1	2	51	86	22	1,208	28.94%
77	1	3	77	163	21	1,780	42.64%
88	1	4	88	251	20	2,011	48.18%
95	1	5	95	346	19	2,151	51.53%
100	1	6	100	446	18	2,246	53.81%
104	1	7	104	550	17	2,318	55.53%
112	1	8	112	662	16	2,454	58.79%
117	1	9	117	779	15	2,534	60.71%
125	1	10	125	904	14	2,654	63.58%
141	1	11	141	1,045	13	2,878	68.95%
142	1	12	142	1,187	12	2,891	69.26%
157	1	13	157	1,344	11	3,071	73.57%
180	1	14	180	1,524	10	3,324	79.64%
189	1	15	189	1,713	9	3,414	81.79%
198	1	16	198	1,911	8	3,495	83.73%
203	1	17	203	2,114	7	3,535	84.69%
216	1	18	216	2,330	6	3,626	86.87%
241	1	19	241	2,571	5	3,776	90.46%
246	1	20	246	2,817	4	3,801	91.06%
272	1	21	272	3,089	3	3,905	93.56%
300	1	22	300	3,389	2	3,989	95.57%
339	1	23	339	3,728	1	4,067	97.44%
446	1	24	446	4,174	-	4,174	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 11 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	109	109	-	-	921	-	0.00%
1	10	119	10	10	911	921	3.57%
2	15	134	30	40	896	1,832	7.10%
3	18	152	54	94	878	2,728	10.57%
4	23	175	92	186	855	3,606	13.98%
5	24	199	120	306	831	4,461	17.29%
6	25	224	150	456	806	5,292	20.51%
7	22	246	154	610	784	6,098	23.63%
8	28	274	224	834	756	6,882	26.67%
9	17	291	153	987	739	7,638	29.60%
10	21	312	210	1,197	718	8,377	32.47%
11	23	335	253	1,450	695	9,095	35.25%
12	22	357	264	1,714	673	9,790	37.94%
13	22	379	286	2,000	651	10,463	40.55%
14	18	397	252	2,252	633	11,114	43.08%
15	26	423	390	2,642	607	11,747	45.53%
16	20	443	320	2,962	587	12,354	47.88%
17	21	464	357	3,319	566	12,941	50.16%
18	16	480	288	3,607	550	13,507	52.35%
19	25	505	475	4,082	525	14,057	54.48%
20	22	527	440	4,522	503	14,582	56.52%
21	20	547	420	4,942	483	15,085	58.47%
22	25	572	550	5,492	458	15,568	60.34%
23	19	591	437	5,929	439	16,026	62.11%
24	17	608	408	6,337	422	16,465	63.82%
25	20	628	500	6,837	402	16,887	65.45%
26	10	638	260	7,097	392	17,289	67.01%
27	28	666	756	7,853	364	17,681	68.53%
28	26	692	728	8,581	338	18,045	69.94%
29	28	720	812	9,393	310	18,383	71.25%
30	17	737	510	9,903	293	18,693	72.45%
31	19	756	589	10,492	274	18,986	73.59%
32	17	773	544	11,036	257	19,260	74.65%
33	18	791	594	11,630	239	19,517	75.64%
34	13	804	442	12,072	226	19,756	76.57%
35	18	822	630	12,702	208	19,982	77.45%
36	6	828	216	12,918	202	20,190	78.25%
37	11	839	407	13,325	191	20,392	79.04%
38	10	849	380	13,705	181	20,583	79.78%
39	17	866	663	14,368	164	20,764	80.48%
40	10	876	400	14,768	154	20,928	81.11%
41	11	887	451	15,219	143	21,082	81.71%
42	7	894	294	15,513	136	21,225	82.26%
43	6	900	258	15,771	130	21,361	82.79%
44	7	907	308	16,079	123	21,491	83.30%
45	3	910	135	16,214	120	21,614	83.77%
46	8	918	368	16,582	112	21,734	84.24%
47	7	925	329	16,911	105	21,846	84.67%
48	7	932	336	17,247	98	21,951	85.08%
49	7	939	343	17,590	91	22,049	85.46%
50	5	944	250	17,840	86	22,140	85.81%
51	8	952	408	18,248	78	22,226	86.14%
52	4	956	208	18,456	74	22,304	86.45%
53	5	961	265	18,721	69	22,378	86.73%
54	3	964	162	18,883	66	22,447	87.00%
55	3	967	165	19,048	63	22,513	87.26%
56	3	970	168	19,216	60	22,576	87.50%
57	1	971	57	19,273	59	22,636	87.73%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 12 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
58	1	972	58	19,331	58	22,695	87.96%
59	1	973	59	19,390	57	22,753	88.19%
60	3	976	180	19,570	54	22,810	88.41%
61	3	979	183	19,753	51	22,864	88.62%
62	2	981	124	19,877	49	22,915	88.81%
64	4	985	256	20,133	45	23,013	89.19%
65	2	987	130	20,263	43	23,058	89.37%
67	1	988	67	20,330	42	23,144	89.70%
69	1	989	69	20,399	41	23,228	90.03%
70	2	991	140	20,539	39	23,269	90.19%
71	2	993	142	20,681	37	23,308	90.34%
72	1	994	72	20,753	36	23,345	90.48%
73	1	995	73	20,826	35	23,381	90.62%
75	1	996	75	20,901	34	23,451	90.89%
76	1	997	76	20,977	33	23,485	91.02%
77	1	998	77	21,054	32	23,518	91.15%
78	1	999	78	21,132	31	23,550	91.28%
83	2	1,001	166	21,298	29	23,705	91.88%
84	2	1,003	168	21,466	27	23,734	91.99%
85	1	1,004	85	21,551	26	23,761	92.09%
86	2	1,006	172	21,723	24	23,787	92.19%
87	1	1,007	87	21,810	23	23,811	92.29%
90	1	1,008	90	21,900	22	23,880	92.55%
95	2	1,010	190	22,090	20	23,990	92.98%
100	1	1,011	100	22,190	19	24,090	93.37%
104	1	1,012	104	22,294	18	24,166	93.66%
105	1	1,013	105	22,399	17	24,184	93.73%
111	2	1,015	222	22,621	15	24,286	94.13%
113	1	1,016	113	22,734	14	24,316	94.24%
129	1	1,017	129	22,863	13	24,540	95.11%
135	1	1,018	135	22,998	12	24,618	95.41%
154	1	1,019	154	23,152	11	24,846	96.30%
159	1	1,020	159	23,311	10	24,901	96.51%
190	1	1,021	190	23,501	9	25,211	97.71%
193	1	1,022	193	23,694	8	25,238	97.82%
194	1	1,023	194	23,888	7	25,246	97.85%
195	1	1,024	195	24,083	6	25,253	97.88%
224	1	1,025	224	24,307	5	25,427	98.55%
258	1	1,026	258	24,565	4	25,597	99.21%
269	1	1,027	269	24,834	3	25,641	99.38%
315	1	1,028	315	25,149	2	25,779	99.91%
320	1	1,029	320	25,469	1	25,789	99.95%
332	1	1,030	332	25,801	-	25,801	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 8"

Schedule: E-14
Page 13 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
506	1	1	506	506	11	6,072	69.28%
512	1	2	512	1,018	10	6,138	70.03%
524	1	3	524	1,542	9	6,258	71.40%
644	1	4	644	2,186	8	7,338	83.72%
735	1	5	735	2,921	7	8,066	92.03%
745	1	6	745	3,666	6	8,136	92.82%
754	1	7	754	4,420	5	8,190	93.44%
766	1	8	766	5,186	4	8,250	94.12%
772	1	9	772	5,958	3	8,274	94.40%
795	1	10	795	6,753	2	8,343	95.19%
861	1	11	861	7,614	1	8,475	96.69%
1,151	1	12	1,151	8,765	-	8,765	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unmetered

Schedule: E-14
Page 14 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	290	290	-	-	-	-	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 1"

Schedule: E-14
Page 15 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
20	1	1	20	20	11	240	53.22%
28	2	3	56	76	9	328	72.73%
31	1	4	31	107	8	355	78.71%
37	1	5	37	144	7	403	89.36%
38	1	6	38	182	6	410	90.91%
40	1	7	40	222	5	422	93.57%
41	2	9	82	304	3	427	94.68%
45	1	10	45	349	2	439	97.34%
47	1	11	47	396	1	443	98.23%
55	1	12	55	451	-	451	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 16 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	997	997	-	-	2,707	-	0.00%
1	640	1,637	640	640	2,067	2,707	27.43%
2	655	2,292	1,310	1,950	1,412	4,774	48.38%
3	585	2,877	1,755	3,705	827	6,186	62.69%
4	335	3,212	1,340	5,045	492	7,013	71.08%
5	159	3,371	795	5,840	333	7,505	76.06%
6	92	3,463	552	6,392	241	7,838	79.44%
7	75	3,538	525	6,917	166	8,079	81.88%
8	38	3,576	304	7,221	128	8,245	83.56%
9	21	3,597	189	7,410	107	8,373	84.86%
10	12	3,609	120	7,530	95	8,480	85.94%
11	15	3,624	165	7,695	80	8,575	86.91%
12	9	3,633	108	7,803	71	8,655	87.72%
13	7	3,640	91	7,894	64	8,726	88.44%
14	3	3,643	42	7,936	61	8,790	89.08%
15	6	3,649	90	8,026	55	8,851	89.70%
16	3	3,652	48	8,074	52	8,906	90.26%
17	2	3,654	34	8,108	50	8,958	90.79%
18	1	3,655	18	8,126	49	9,008	91.29%
19	4	3,659	76	8,202	45	9,057	91.79%
20	3	3,662	60	8,262	42	9,102	92.25%
22	2	3,664	44	8,306	40	9,186	93.10%
23	3	3,667	69	8,375	37	9,226	93.50%
24	4	3,671	96	8,471	33	9,263	93.88%
25	3	3,674	75	8,546	30	9,296	94.21%
26	1	3,675	26	8,572	29	9,326	94.52%
27	2	3,677	54	8,626	27	9,355	94.81%
28	1	3,678	28	8,654	26	9,382	95.08%
29	1	3,679	29	8,683	25	9,408	95.35%
30	2	3,681	60	8,743	23	9,433	95.60%
31	3	3,684	93	8,836	20	9,456	95.83%
33	3	3,687	99	8,935	17	9,496	96.24%
34	2	3,689	68	9,003	15	9,513	96.41%
35	2	3,691	70	9,073	13	9,528	96.56%
37	1	3,692	37	9,110	12	9,554	96.83%
38	1	3,693	38	9,148	11	9,566	96.95%
39	1	3,694	39	9,187	10	9,577	97.06%
41	1	3,695	41	9,228	9	9,597	97.26%
46	1	3,696	46	9,274	8	9,642	97.72%
47	2	3,698	94	9,368	6	9,650	97.80%
54	1	3,699	54	9,422	5	9,692	98.23%
65	1	3,700	65	9,487	4	9,747	98.78%
77	1	3,701	77	9,564	3	9,795	99.27%
80	1	3,702	80	9,644	2	9,804	99.36%
93	1	3,703	93	9,737	1	9,830	99.63%
130	1	3,704	130	9,867	-	9,867	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 8"

Schedule: E-14
Page 17 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
506	1	1	506	506	11	6,072	69.28%
512	1	2	512	1,018	10	6,138	70.03%
524	1	3	524	1,542	9	6,258	71.40%
644	1	4	644	2,186	8	7,338	83.72%
735	1	5	735	2,921	7	8,066	92.03%
745	1	6	745	3,666	6	8,136	92.82%
754	1	7	754	4,420	5	8,190	93.44%
766	1	8	766	5,186	4	8,250	94.12%
772	1	9	772	5,958	3	8,274	94.40%
795	1	10	795	6,753	2	8,343	95.19%
861	1	11	861	7,614	1	8,475	96.69%
1,151	1	12	1,151	8,765	-	8,765	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unmetered

Schedule: E-14
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	22	22	-	-		-	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: E-14**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	325	325	-	-	838		0.00%
1	148	473	148	148	690	838	14.10%
2	153	626	306	454	537	1,528	25.80%
3	144	770	432	886	393	2,065	34.80%
4	89	859	356	1,242	304	2,458	41.50%
5	66	925	330	1,572	238	2,762	46.60%
6	53	978	318	1,890	185	3,000	50.60%
7	31	1,009	217	2,107	154	3,185	53.70%
8	26	1,035	208	2,315	128	3,339	56.30%
9	18	1,053	162	2,477	110	3,467	58.50%
10	9	1,062	90	2,567	101	3,577	60.30%
11	7	1,069	77	2,644	94	3,678	62.00%
12	3	1,072	36	2,680	91	3,772	63.60%
13	6	1,078	78	2,758	85	3,863	65.20%
14	4	1,082	56	2,814	81	3,948	66.60%
15	4	1,086	60	2,874	77	4,029	68.00%
16	6	1,092	96	2,970	71	4,106	69.30%
17	6	1,098	102	3,072	65	4,177	70.50%
18	6	1,104	108	3,180	59	4,242	71.50%
19	4	1,108	76	3,256	55	4,301	72.50%
21	3	1,111	63	3,319	52	4,411	74.40%
22	5	1,116	110	3,429	47	4,463	75.30%
23	7	1,123	161	3,590	40	4,510	76.10%
24	1	1,124	24	3,614	39	4,550	76.70%
25	3	1,127	75	3,689	36	4,589	77.40%
26	5	1,132	130	3,819	31	4,625	78.00%
28	4	1,136	112	3,931	27	4,687	79.10%
29	3	1,139	87	4,018	24	4,714	79.50%
31	1	1,140	31	4,049	23	4,762	80.30%
32	1	1,141	32	4,081	22	4,785	80.70%
33	1	1,142	33	4,114	21	4,807	81.10%
34	2	1,144	68	4,182	19	4,828	81.40%
37	1	1,145	37	4,219	18	4,885	82.40%
38	1	1,146	38	4,257	17	4,903	82.70%
40	1	1,147	40	4,297	16	4,937	83.30%
42	1	1,148	42	4,339	15	4,969	83.80%
43	1	1,149	43	4,382	14	4,984	84.10%
44	1	1,150	44	4,426	13	4,998	84.30%
45	1	1,151	45	4,471	12	5,011	84.50%
46	1	1,152	46	4,517	11	5,023	84.70%
47	1	1,153	47	4,564	10	5,034	84.90%
71	1	1,154	71	4,635	9	5,274	89.00%
72	1	1,155	72	4,707	8	5,283	89.10%
79	1	1,156	79	4,786	7	5,339	90.00%
87	1	1,157	87	4,873	6	5,395	91.00%
88	1	1,158	88	4,961	5	5,401	91.10%
125	1	1,159	125	5,086	4	5,586	94.20%
161	1	1,160	161	5,247	3	5,730	96.60%
205	1	1,161	205	5,452	2	5,862	98.90%
208	1	1,162	208	5,660	1	5,868	99.00%
269	1	1,163	269	5,929		- 5,929	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: Unmetered

Schedule: E-14
Page 1 of 4
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	4	4	-	-	-	-	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 2 of 4
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	717	717	-	-	2,070	-	0.00%
1	428	1,145	428	428	1,642	2,070	23.07%
2	359	1,504	718	1,146	1,283	3,712	41.37%
3	348	1,852	1,044	2,190	935	4,995	55.67%
4	291	2,143	1,164	3,354	644	5,930	66.09%
5	202	2,345	1,010	4,364	442	6,574	73.26%
6	139	2,484	834	5,198	303	7,016	78.19%
7	90	2,574	630	5,828	213	7,319	81.57%
8	53	2,627	424	6,252	160	7,532	83.94%
9	42	2,669	378	6,630	118	7,692	85.72%
10	22	2,691	220	6,850	96	7,810	87.04%
11	18	2,709	198	7,048	78	7,906	88.11%
12	12	2,721	144	7,192	66	7,984	88.98%
13	7	2,728	91	7,283	59	8,050	89.71%
14	9	2,737	126	7,409	50	8,109	90.37%
15	1	2,738	15	7,424	49	8,159	90.93%
16	7	2,745	112	7,536	42	8,208	91.47%
17	2	2,747	34	7,570	40	8,250	91.94%
18	3	2,750	54	7,624	37	8,290	92.39%
19	3	2,753	57	7,681	34	8,327	92.80%
20	3	2,756	60	7,741	31	8,361	93.18%
21	4	2,760	84	7,825	27	8,392	93.53%
22	3	2,763	66	7,891	24	8,419	93.83%
23	1	2,764	23	7,914	23	8,443	94.09%
24	1	2,765	24	7,938	22	8,466	94.35%
25	1	2,766	25	7,963	21	8,488	94.59%
26	2	2,768	52	8,015	19	8,509	94.83%
27	1	2,769	27	8,042	18	8,528	95.04%
29	4	2,773	116	8,158	14	8,564	95.44%
35	1	2,774	35	8,193	13	8,648	96.38%
37	1	2,775	37	8,230	12	8,674	96.67%
38	1	2,776	38	8,268	11	8,686	96.80%
40	2	2,778	80	8,348	9	8,708	97.05%
42	2	2,780	84	8,432	7	8,726	97.25%
43	1	2,781	43	8,475	6	8,733	97.33%
46	1	2,782	46	8,521	5	8,751	97.53%
47	1	2,783	47	8,568	4	8,756	97.58%
64	1	2,784	64	8,632	3	8,824	98.34%
83	1	2,785	83	8,715	2	8,881	98.97%
86	1	2,786	86	8,801	1	8,887	99.04%
172	1	2,787	172	8,973	-	8,973	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unmetered

Schedule: E-14
Page 3 of 4
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	4	4	-	-	-	-	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 4 of 4**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	717	717	-	-	2,070	-	0.00%
1	428	1,145	428	428	1,642	2,070	23.07%
2	359	1,504	718	1,146	1,283	3,712	41.37%
3	348	1,852	1,044	2,190	935	4,995	55.67%
4	291	2,143	1,164	3,354	644	5,930	66.09%
5	202	2,345	1,010	4,364	442	6,574	73.26%
6	139	2,484	834	5,198	303	7,016	78.19%
7	90	2,574	630	5,828	213	7,319	81.57%
8	53	2,627	424	6,252	160	7,532	83.94%
9	42	2,669	378	6,630	118	7,692	85.72%
10	22	2,691	220	6,850	96	7,810	87.04%
11	18	2,709	198	7,048	78	7,906	88.11%
12	12	2,721	144	7,192	66	7,984	88.98%
13	7	2,728	91	7,283	59	8,050	89.71%
14	9	2,737	126	7,409	50	8,109	90.37%
15	1	2,738	15	7,424	49	8,159	90.93%
16	7	2,745	112	7,536	42	8,208	91.47%
17	2	2,747	34	7,570	40	8,250	91.94%
18	3	2,750	54	7,624	37	8,290	92.39%
19	3	2,753	57	7,681	34	8,327	92.80%
20	3	2,756	60	7,741	31	8,361	93.18%
21	4	2,760	84	7,825	27	8,392	93.53%
22	3	2,763	66	7,891	24	8,419	93.83%
23	1	2,764	23	7,914	23	8,443	94.09%
24	1	2,765	24	7,938	22	8,466	94.35%
25	1	2,766	25	7,963	21	8,488	94.59%
26	2	2,768	52	8,015	19	8,509	94.83%
27	1	2,769	27	8,042	18	8,528	95.04%
29	4	2,773	116	8,158	14	8,564	95.44%
35	1	2,774	35	8,193	13	8,648	96.38%
37	1	2,775	37	8,230	12	8,674	96.67%
38	1	2,776	38	8,268	11	8,686	96.80%
40	2	2,778	80	8,348	9	8,708	97.05%
42	2	2,780	84	8,432	7	8,726	97.25%
43	1	2,781	43	8,475	6	8,733	97.33%
46	1	2,782	46	8,521	5	8,751	97.53%
47	1	2,783	47	8,568	4	8,756	97.58%
64	1	2,784	64	8,632	3	8,824	98.34%
83	1	2,785	83	8,715	2	8,881	98.97%
86	1	2,786	86	8,801	1	8,887	99.04%
172	1	2,787	172	8,973	-	8,973	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 1 1/2"

Schedule: E-14
Page 1 of 4
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	20	20	0	0	2	0	0.00%
1	1	21	1	1	1	2	66.67%
2	1	22	2	3	0	3	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 1"

Schedule: E-14
Page 2 of 4
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	121	121	0	0	495	0	0.00%
1	25	146	25	25	470	495	12.23%
2	37	183	74	99	433	965	23.84%
3	36	219	108	207	397	1398	34.54%
4	52	271	208	415	345	1795	44.35%
5	52	323	260	675	293	2140	52.88%
6	47	370	282	957	246	2433	60.12%
7	43	413	301	1258	203	2679	66.20%
8	30	443	240	1498	173	2882	71.21%
9	34	477	306	1804	139	3055	75.49%
10	25	502	250	2054	114	3194	78.92%
11	20	522	220	2274	94	3308	81.74%
12	22	544	264	2538	72	3402	84.06%
13	13	557	169	2707	59	3474	85.84%
14	10	567	140	2847	49	3533	87.30%
15	10	577	150	2997	39	3582	88.51%
16	5	582	80	3077	34	3621	89.47%
17	2	584	34	3111	32	3655	90.31%
18	5	589	90	3201	27	3687	91.10%
19	6	595	114	3315	21	3714	91.77%
20	1	596	20	3335	20	3735	92.29%
21	2	598	42	3377	18	3755	92.78%
22	2	600	44	3421	16	3773	93.23%
23	1	601	23	3444	15	3789	93.62%
25	3	604	75	3519	12	3819	94.37%
29	1	605	29	3548	11	3867	95.55%
30	1	606	30	3578	10	3878	95.82%
31	2	608	62	3640	8	3888	96.07%
32	1	609	32	3672	7	3896	96.27%
36	1	610	36	3708	6	3924	96.96%
37	1	611	37	3745	5	3930	97.11%
50	1	612	50	3795	4	3995	98.72%
56	1	613	56	3851	3	4019	99.31%
62	1	614	62	3913	2	4037	99.75%
64	1	615	64	3977	1	4041	99.85%
70	1	616	70	4047	0	4047	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 3/4"

Schedule: E-14
Page 3 of 4
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	183	183	0	0	609	0	0.00%
1	101	284	101	101	508	609	20.40%
2	110	394	220	321	398	1117	37.42%
3	114	508	342	663	284	1515	50.75%
4	67	575	268	931	217	1799	60.27%
5	63	638	315	1246	154	2016	67.54%
6	30	668	180	1426	124	2170	72.70%
7	37	705	259	1685	87	2294	76.85%
8	12	717	96	1781	75	2381	79.77%
9	14	731	126	1907	61	2456	82.28%
10	10	741	100	2007	51	2517	84.32%
11	7	748	77	2084	44	2568	86.03%
12	4	752	48	2132	40	2612	87.50%
13	5	757	65	2197	35	2652	88.84%
14	6	763	84	2281	29	2687	90.02%
15	2	765	30	2311	27	2716	90.99%
16	4	769	64	2375	23	2743	91.89%
17	2	771	34	2409	21	2766	92.66%
18	5	776	90	2499	16	2787	93.37%
19	1	777	19	2518	15	2803	93.90%
20	1	778	20	2538	14	2818	94.41%
21	4	782	84	2622	10	2832	94.87%
23	2	784	46	2668	8	2852	95.54%
24	1	785	24	2692	7	2860	95.81%
25	2	787	50	2742	5	2867	96.05%
29	1	788	29	2771	4	2887	96.72%
30	1	789	30	2801	3	2891	96.85%
35	1	790	35	2836	2	2906	97.35%
38	1	791	38	2874	1	2912	97.55%
111	1	792	111	2985	0	2985	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 4 of 4
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1417	1417	0	0	2461	0	0.00%
1	440	1857	440	440	2021	2461	23.08%
2	489	2346	978	1418	1532	4482	42.04%
3	409	2755	1227	2645	1123	6014	56.41%
4	315	3070	1260	3905	808	7137	66.94%
5	230	3300	1150	5055	578	7945	74.52%
6	156	3456	936	5991	422	8523	79.95%
7	112	3568	784	6775	310	8945	83.90%
8	74	3642	592	7367	236	9255	86.81%
9	62	3704	558	7925	174	9491	89.03%
10	39	3743	390	8315	135	9665	90.66%
11	30	3773	330	8645	105	9800	91.92%
12	24	3797	288	8933	81	9905	92.91%
13	15	3812	195	9128	66	9986	93.67%
14	5	3817	70	9198	61	10052	94.29%
15	5	3822	75	9273	56	10113	94.86%
16	7	3829	112	9385	49	10169	95.39%
17	2	3831	34	9419	47	10218	95.84%
18	10	3841	180	9599	37	10265	96.29%
19	5	3846	95	9694	32	10302	96.63%
20	3	3849	60	9754	29	10334	96.93%
21	5	3854	105	9859	24	10363	97.20%
22	1	3855	22	9881	23	10387	97.43%
23	2	3857	46	9927	21	10410	97.65%
24	1	3858	24	9951	20	10431	97.84%
25	1	3859	25	9976	19	10451	98.03%
26	2	3861	52	10028	17	10470	98.21%
27	2	3863	54	10082	15	10487	98.37%
28	1	3864	28	10110	14	10502	98.51%
29	2	3866	58	10168	12	10516	98.64%
30	1	3867	30	10198	11	10528	98.75%
32	2	3869	64	10262	9	10550	98.96%
33	2	3871	66	10328	7	10559	99.04%
34	1	3872	34	10362	6	10566	99.11%
38	1	3873	38	10400	5	10590	99.33%
39	1	3874	39	10439	4	10595	99.38%
40	1	3875	40	10479	3	10599	99.42%
42	1	3876	42	10521	2	10605	99.47%
47	1	3877	47	10568	1	10615	99.57%
93	1	3878	93	10661	0	10661	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Customer Class: Residential
Meter Size: Unmetered

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	5174	5174	0	0	0	0	100%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: Unmetered

Schedule: E-14
Page 1 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	8	8	-	-	2	-	0.00%
1	1	9	1	1	1	2	66.67%
2	1	10	2	3	-	3	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 1 1/2"

Schedule: E-14
Page 2 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	17	17	-	-	95	-	0.00%
1	1	18	1	1	94	95	1.89%
2	2	20	4	5	92	189	3.75%
3	11	31	33	38	81	281	5.58%
4	6	37	24	62	75	362	7.19%
5	4	41	20	82	71	437	8.68%
6	1	42	6	88	70	508	10.09%
7	3	45	21	109	67	578	11.48%
8	1	46	8	117	66	645	12.81%
9	4	50	36	153	62	711	14.12%
10	2	52	20	173	60	773	15.35%
11	3	55	33	206	57	833	16.54%
12	2	57	24	230	55	890	17.68%
13	1	58	13	243	54	945	18.77%
17	2	60	34	277	52	1,161	23.06%
18	2	62	36	313	50	1,213	24.09%
19	1	63	19	332	49	1,263	25.08%
21	3	66	63	395	46	1,361	27.03%
24	1	67	24	419	45	1,499	29.77%
26	1	68	26	445	44	1,589	31.56%
29	4	72	116	561	40	1,721	34.18%
31	2	74	62	623	38	1,801	35.77%
33	1	75	33	656	37	1,877	37.28%
36	1	76	36	692	36	1,988	39.48%
37	1	77	37	729	35	2,024	40.20%
38	1	78	38	767	34	2,059	40.89%
39	2	80	78	845	32	2,093	41.57%
41	2	82	82	927	30	2,157	42.84%
43	2	84	86	1,013	28	2,217	44.03%
44	1	85	44	1,057	27	2,245	44.59%
45	1	86	45	1,102	26	2,272	45.12%
46	1	87	46	1,148	25	2,298	45.64%
48	1	88	48	1,196	24	2,348	46.63%
51	1	89	51	1,247	23	2,420	48.06%
52	1	90	52	1,299	22	2,443	48.52%
53	2	92	106	1,405	20	2,465	48.96%
55	1	93	55	1,460	19	2,505	49.75%
58	1	94	58	1,518	18	2,562	50.88%
99	1	95	99	1,617	17	3,300	65.54%
106	1	96	106	1,723	16	3,419	67.90%
110	1	97	110	1,833	15	3,483	69.18%
114	1	98	114	1,947	14	3,543	70.37%
117	2	100	234	2,181	12	3,585	71.20%
120	2	102	240	2,421	10	3,621	71.92%
124	1	103	124	2,545	9	3,661	72.71%
127	1	104	127	2,672	8	3,688	73.25%
128	1	105	128	2,800	7	3,696	73.41%
133	1	106	133	2,933	6	3,731	74.10%
158	1	107	158	3,091	5	3,881	77.08%
163	1	108	163	3,254	4	3,906	77.58%
205	1	109	205	3,459	3	4,074	80.91%
226	1	110	226	3,685	2	4,137	82.16%
636	1	111	636	4,321	1	4,957	98.45%
714	1	112	714	5,035	-	5,035	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 1"

Schedule: E-14
Page 3 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	63	63	-	-	373	-	0.00%
1	42	105	42	42	331	373	3.92%
2	37	142	74	116	294	704	7.40%
3	17	159	51	167	277	998	10.49%
4	16	175	64	231	261	1,275	13.40%
5	7	182	35	266	254	1,536	16.15%
6	12	194	72	338	242	1,790	18.82%
7	5	199	35	373	237	2,032	21.36%
8	5	204	40	413	232	2,269	23.85%
9	4	208	36	449	228	2,501	26.29%
10	4	212	40	489	224	2,729	28.69%
11	5	217	55	544	219	2,953	31.04%
12	6	223	72	616	213	3,172	33.35%
13	3	226	39	655	210	3,385	35.59%
14	4	230	56	711	206	3,595	37.79%
15	3	233	45	756	203	3,801	39.96%
16	5	238	80	836	198	4,004	42.09%
17	5	243	85	921	193	4,202	44.18%
18	7	250	126	1,047	186	4,395	46.20%
19	8	258	152	1,199	178	4,581	48.16%
20	4	262	80	1,279	174	4,759	50.03%
21	6	268	126	1,405	168	4,933	51.86%
22	3	271	66	1,471	165	5,101	53.63%
23	4	275	92	1,563	161	5,266	55.36%
24	11	286	264	1,827	150	5,427	57.05%
25	12	298	300	2,127	138	5,577	58.63%
26	9	307	234	2,361	129	5,715	60.08%
27	9	316	243	2,604	120	5,844	61.44%
28	5	321	140	2,744	115	5,964	62.70%
29	3	324	87	2,831	112	6,079	63.91%
30	2	326	60	2,891	110	6,191	65.09%
31	3	329	93	2,984	107	6,301	66.24%
32	2	331	64	3,048	105	6,408	67.37%
33	11	342	363	3,411	94	6,513	68.47%
34	5	347	170	3,581	89	6,607	69.46%
35	1	348	35	3,616	88	6,696	70.40%
36	2	350	72	3,688	86	6,784	71.32%
37	3	353	111	3,799	83	6,870	72.22%
38	4	357	152	3,951	79	6,953	73.10%
39	3	360	117	4,068	76	7,032	73.93%
40	3	363	120	4,188	73	7,108	74.73%
41	3	366	123	4,311	70	7,181	75.49%
42	1	367	42	4,353	69	7,251	76.23%
43	5	372	215	4,568	64	7,320	76.96%
44	6	378	264	4,832	58	7,384	77.63%
45	2	380	90	4,922	56	7,442	78.24%
46	3	383	138	5,060	53	7,498	78.83%
47	3	386	141	5,201	50	7,551	79.38%
48	5	391	240	5,441	45	7,601	79.91%
49	2	393	98	5,539	43	7,646	80.38%
50	1	394	50	5,589	42	7,689	80.83%
51	1	395	51	5,640	41	7,731	81.28%
52	2	397	104	5,744	39	7,772	81.71%
53	4	401	212	5,956	35	7,811	82.12%
54	3	404	162	6,118	32	7,846	82.49%
56	2	406	112	6,230	30	7,910	83.16%
57	3	409	171	6,401	27	7,940	83.47%
58	1	410	58	6,459	26	7,967	83.76%
59	1	411	59	6,518	25	7,993	84.03%
60	1	412	60	6,578	24	8,018	84.29%
62	1	413	62	6,640	23	8,066	84.80%
63	2	415	126	6,766	21	8,089	85.04%
64	1	416	64	6,830	20	8,110	85.26%
66	1	417	66	6,896	19	8,150	85.68%
70	1	418	70	6,966	18	8,226	86.48%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 1"

Schedule: E-14
Page 4 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
72	1	419	72	7,038	17	8,262	86.86%
75	1	420	75	7,113	16	8,313	87.39%
79	1	421	79	7,192	15	8,377	88.07%
80	1	422	80	7,272	14	8,392	88.23%
85	1	423	85	7,357	13	8,462	88.96%
91	1	424	91	7,448	12	8,540	89.78%
95	1	425	95	7,543	11	8,588	90.29%
96	1	426	96	7,639	10	8,599	90.40%
97	1	427	97	7,736	9	8,609	90.51%
125	1	428	125	7,861	8	8,861	93.16%
127	1	429	127	7,988	7	8,877	93.32%
135	1	430	135	8,123	6	8,933	93.91%
151	1	431	151	8,274	5	9,029	94.92%
155	1	432	155	8,429	4	9,049	95.13%
177	1	433	177	8,606	3	9,137	96.06%
225	1	434	225	8,831	2	9,281	97.57%
263	1	435	263	9,094	1	9,357	98.37%
418	1	436	418	9,512	-	9,512	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 2"

Schedule: E-14
Page 5 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	14	14	-	-	50	-	0.00%
1	2	16	2	2	48	50	2.12%
3	1	17	3	5	47	146	6.20%
4	1	18	4	9	46	193	8.19%
6	1	19	6	15	45	285	12.10%
7	1	20	7	22	44	330	14.01%
8	1	21	8	30	43	374	15.87%
11	1	22	11	41	42	503	21.35%
13	3	25	39	80	39	587	24.92%
14	1	26	14	94	38	626	26.57%
16	1	27	16	110	37	702	29.80%
18	2	29	36	146	35	776	32.94%
20	1	30	20	166	34	846	35.91%
23	1	31	23	189	33	948	40.24%
25	1	32	25	214	32	1,014	43.04%
30	2	34	60	274	30	1,174	49.83%
32	1	35	32	306	29	1,234	52.38%
36	1	36	36	342	28	1,350	57.30%
43	1	37	43	385	27	1,546	65.62%
45	1	38	45	430	26	1,600	67.91%
46	2	40	92	522	24	1,626	69.02%
47	1	41	47	569	23	1,650	70.03%
48	2	43	96	665	21	1,673	71.01%
50	1	44	50	715	20	1,715	72.79%
51	1	45	51	766	19	1,735	73.64%
52	4	49	208	974	15	1,754	74.45%
53	1	50	53	1,027	14	1,769	75.08%
54	1	51	54	1,081	13	1,783	75.68%
55	1	52	55	1,136	12	1,796	76.23%
56	1	53	56	1,192	11	1,808	76.74%
57	1	54	57	1,249	10	1,819	77.21%
59	1	55	59	1,308	9	1,839	78.06%
62	1	56	62	1,370	8	1,866	79.20%
63	1	57	63	1,433	7	1,874	79.54%
64	1	58	64	1,497	6	1,881	79.84%
71	1	59	71	1,568	5	1,923	81.62%
81	1	60	81	1,649	4	1,973	83.74%
85	1	61	85	1,734	3	1,989	84.42%
128	1	62	128	1,862	2	2,118	89.90%
144	1	63	144	2,006	1	2,150	91.26%
350	1	64	350	2,356	-	2,356	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 6 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	11,024	11,024	-	-	60,193	-	0.00%
1	10,296	21,320	10,296	10,296	49,897	60,193	16.09%
2	10,943	32,263	21,886	32,182	38,954	110,090	29.42%
3	9,238	41,501	27,714	59,896	29,716	149,044	39.83%
4	6,742	48,243	26,968	86,864	22,974	178,760	47.77%
5	4,571	52,814	22,855	109,719	18,403	201,734	53.91%
6	3,311	56,125	19,866	129,585	15,092	220,137	58.83%
7	2,425	58,550	16,975	146,560	12,667	235,229	62.86%
8	1,799	60,349	14,392	160,952	10,868	247,896	66.25%
9	1,360	61,709	12,240	173,192	9,508	258,764	69.15%
10	1,123	62,832	11,230	184,422	8,385	268,272	71.69%
11	916	63,748	10,076	194,498	7,469	276,657	73.94%
12	791	64,539	9,492	203,990	6,678	284,126	75.93%
13	679	65,218	8,827	212,817	5,999	290,804	77.72%
14	564	65,782	7,896	220,713	5,435	296,803	79.32%
15	548	66,330	8,220	228,933	4,887	302,238	80.77%
16	488	66,818	7,808	236,741	4,399	307,125	82.08%
17	406	67,224	6,902	243,643	3,993	311,524	83.25%
18	342	67,566	6,156	249,799	3,651	315,517	84.32%
19	344	67,910	6,536	256,335	3,307	319,168	85.30%
20	283	68,193	5,660	261,995	3,024	322,475	86.18%
21	251	68,444	5,271	267,266	2,773	325,499	86.99%
22	261	68,705	5,742	273,008	2,512	328,272	87.73%
23	227	68,932	5,221	278,229	2,285	330,784	88.40%
24	211	69,143	5,064	283,293	2,074	333,069	89.01%
25	178	69,321	4,450	287,743	1,896	335,143	89.57%
26	139	69,460	3,614	291,357	1,757	337,039	90.07%
27	152	69,612	4,104	295,461	1,605	338,796	90.54%
28	124	69,736	3,472	298,933	1,481	340,401	90.97%
29	118	69,854	3,422	302,355	1,363	341,882	91.37%
30	103	69,957	3,090	305,445	1,260	343,245	91.73%
31	110	70,067	3,410	308,855	1,150	344,505	92.07%
32	74	70,141	2,368	311,223	1,076	345,655	92.37%
33	71	70,212	2,343	313,566	1,005	346,731	92.66%
34	68	70,280	2,312	315,878	937	347,736	92.93%
35	63	70,343	2,205	318,083	874	348,673	93.18%
36	55	70,398	1,980	320,063	819	349,547	93.41%
37	59	70,457	2,183	322,246	760	350,366	93.63%
38	37	70,494	1,406	323,652	723	351,126	93.84%
39	40	70,534	1,560	325,212	683	351,849	94.03%
40	32	70,566	1,280	326,492	651	352,532	94.21%
41	31	70,597	1,271	327,763	620	353,183	94.39%
42	40	70,637	1,680	329,443	580	353,803	94.55%
43	24	70,661	1,032	330,475	556	354,383	94.71%
44	25	70,686	1,100	331,575	531	354,939	94.86%
45	21	70,707	945	332,520	510	355,470	95.00%
46	21	70,728	966	333,486	489	355,980	95.13%
47	19	70,747	893	334,379	470	356,469	95.26%
48	22	70,769	1,056	335,435	448	356,939	95.39%
49	19	70,788	931	336,366	429	357,387	95.51%
50	14	70,802	700	337,066	415	357,816	95.62%
51	14	70,816	714	337,780	401	358,231	95.74%
52	21	70,837	1,092	338,872	380	358,632	95.84%
53	15	70,852	795	339,667	365	359,012	95.94%
54	11	70,863	594	340,261	354	359,377	96.04%
55	11	70,874	605	340,866	343	359,731	96.14%
56	13	70,887	728	341,594	330	360,074	96.23%
57	18	70,905	1,026	342,620	312	360,404	96.32%
58	14	70,919	812	343,432	298	360,716	96.40%
59	16	70,935	944	344,376	282	361,014	96.48%
60	9	70,944	540	344,916	273	361,296	96.55%
61	16	70,960	976	345,892	257	361,569	96.63%
62	13	70,973	806	346,698	244	361,826	96.70%
63	9	70,982	567	347,265	235	362,070	96.76%
64	8	70,990	512	347,777	227	362,305	96.82%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 7 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
65	8	70,998	520	348,297	219	362,532	96.88%
66	7	71,005	462	348,759	212	362,751	96.94%
67	7	71,012	469	349,228	205	362,963	97.00%
68	6	71,018	408	349,636	199	363,168	97.05%
69	3	71,021	207	349,843	196	363,367	97.11%
70	7	71,028	490	350,333	189	363,563	97.16%
71	7	71,035	497	350,830	182	363,752	97.21%
72	6	71,041	432	351,262	176	363,934	97.26%
73	2	71,043	146	351,408	174	364,110	97.31%
74	4	71,047	296	351,704	170	364,284	97.35%
75	7	71,054	525	352,229	163	364,454	97.40%
76	4	71,058	304	352,533	159	364,617	97.44%
77	5	71,063	385	352,918	154	364,776	97.48%
78	3	71,066	234	353,152	151	364,930	97.53%
79	5	71,071	395	353,547	146	365,081	97.57%
80	5	71,076	400	353,947	141	365,227	97.60%
81	5	71,081	405	354,352	136	365,368	97.64%
82	2	71,083	164	354,516	134	365,504	97.68%
83	2	71,085	166	354,682	132	365,638	97.71%
84	1	71,086	84	354,766	131	365,770	97.75%
85	2	71,088	170	354,936	129	365,901	97.79%
86	2	71,090	172	355,108	127	366,030	97.82%
87	2	71,092	174	355,282	125	366,157	97.85%
88	3	71,095	264	355,546	122	366,282	97.89%
89	4	71,099	356	355,902	118	366,404	97.92%
90	3	71,102	270	356,172	115	366,522	97.95%
91	3	71,105	273	356,445	112	366,637	97.98%
92	2	71,107	184	356,629	110	366,749	98.01%
93	3	71,110	279	356,908	107	366,859	98.04%
94	5	71,115	470	357,378	102	366,966	98.07%
96	1	71,116	96	357,474	101	367,170	98.12%
97	4	71,120	388	357,862	97	367,271	98.15%
98	2	71,122	196	358,058	95	367,368	98.18%
100	4	71,126	400	358,458	91	367,558	98.23%
102	2	71,128	204	358,662	89	367,740	98.28%
103	1	71,129	103	358,765	88	367,829	98.30%
104	3	71,132	312	359,077	85	367,917	98.32%
107	1	71,133	107	359,184	84	368,172	98.39%
109	1	71,134	109	359,293	83	368,340	98.44%
112	1	71,135	112	359,405	82	368,589	98.50%
114	1	71,136	114	359,519	81	368,753	98.55%
115	2	71,138	230	359,749	79	368,834	98.57%
116	1	71,139	116	359,865	78	368,913	98.59%
117	3	71,142	351	360,216	75	368,991	98.61%
118	2	71,144	236	360,452	73	369,066	98.63%
119	2	71,146	238	360,690	71	369,139	98.65%
120	3	71,149	360	361,050	68	369,210	98.67%
121	2	71,151	242	361,292	66	369,278	98.69%
122	1	71,152	122	361,414	65	369,344	98.71%
127	1	71,153	127	361,541	64	369,669	98.79%
128	1	71,154	128	361,669	63	369,733	98.81%
129	1	71,155	129	361,798	62	369,796	98.83%
130	2	71,157	260	362,058	60	369,858	98.84%
136	1	71,158	136	362,194	59	370,218	98.94%
138	1	71,159	138	362,332	58	370,336	98.97%
140	2	71,161	280	362,612	56	370,452	99.00%
141	1	71,162	141	362,753	55	370,508	99.02%
144	2	71,164	288	363,041	53	370,673	99.06%
146	1	71,165	146	363,187	52	370,779	99.09%
149	3	71,168	447	363,634	49	370,935	99.13%
150	1	71,169	150	363,784	48	370,984	99.14%
152	1	71,170	152	363,936	47	371,080	99.17%
153	1	71,171	153	364,089	46	371,127	99.18%
154	2	71,173	308	364,397	44	371,173	99.19%
155	1	71,174	155	364,552	43	371,217	99.21%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 8 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
157	2	71,176	314	364,866	41	371,303	99.23%
158	2	71,178	316	365,182	39	371,344	99.24%
159	1	71,179	159	365,341	38	371,383	99.25%
160	1	71,180	160	365,501	37	371,421	99.26%
161	1	71,181	161	365,662	36	371,458	99.27%
163	1	71,182	163	365,825	35	371,530	99.29%
166	1	71,183	166	365,991	34	371,635	99.32%
168	1	71,184	168	366,159	33	371,703	99.34%
169	1	71,185	169	366,328	32	371,736	99.34%
171	1	71,186	171	366,499	31	371,800	99.36%
173	2	71,188	346	366,845	29	371,862	99.38%
176	1	71,189	176	367,021	28	371,949	99.40%
178	1	71,190	178	367,199	27	372,005	99.42%
180	1	71,191	180	367,379	26	372,059	99.43%
183	1	71,192	183	367,562	25	372,137	99.45%
185	2	71,194	370	367,932	23	372,187	99.46%
193	1	71,195	193	368,125	22	372,371	99.51%
195	2	71,197	390	368,515	20	372,415	99.53%
204	1	71,198	204	368,719	19	372,595	99.57%
209	1	71,199	209	368,928	18	372,690	99.60%
213	2	71,201	426	369,354	16	372,762	99.62%
215	2	71,203	430	369,784	14	372,794	99.63%
220	1	71,204	220	370,004	13	372,864	99.65%
226	1	71,205	226	370,230	12	372,942	99.67%
237	1	71,206	237	370,467	11	373,074	99.70%
246	1	71,207	246	370,713	10	373,173	99.73%
251	1	71,208	251	370,964	9	373,223	99.74%
278	1	71,209	278	371,242	8	373,466	99.81%
283	1	71,210	283	371,525	7	373,506	99.82%
297	1	71,211	297	371,822	6	373,604	99.84%
309	1	71,212	309	372,131	5	373,676	99.86%
318	1	71,213	318	372,449	4	373,721	99.87%
319	1	71,214	319	372,768	3	373,725	99.88%
339	1	71,215	339	373,107	2	373,785	99.89%
432	1	71,216	432	373,539	1	373,971	99.94%
650	1	71,217	650	374,189	-	374,189	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-14**
Docket No.: 20250052 | **Page 9 of 15**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	297	297	-	-	1,957	-	0.00%
1	273	570	273	273	1,684	1,957	9.55%
2	255	825	510	783	1,429	3,641	17.77%
3	220	1,045	660	1,443	1,209	5,070	24.74%
4	163	1,208	652	2,095	1,046	6,279	30.64%
5	91	1,299	455	2,550	955	7,325	35.74%
6	71	1,370	426	2,976	884	8,280	40.40%
7	75	1,445	525	3,501	809	9,164	44.72%
8	52	1,497	416	3,917	757	9,973	48.67%
9	56	1,553	504	4,421	701	10,730	52.36%
10	58	1,611	580	5,001	643	11,431	55.78%
11	48	1,659	528	5,529	595	12,074	58.92%
12	47	1,706	564	6,093	548	12,669	61.82%
13	57	1,763	741	6,834	491	13,217	64.50%
14	49	1,812	686	7,520	442	13,708	66.89%
15	34	1,846	510	8,030	408	14,150	69.05%
16	29	1,875	464	8,494	379	14,558	71.04%
17	34	1,909	578	9,072	345	14,937	72.89%
18	22	1,931	396	9,468	323	15,282	74.57%
19	25	1,956	475	9,943	298	15,605	76.15%
20	16	1,972	320	10,263	282	15,903	77.60%
21	19	1,991	399	10,662	263	16,185	78.98%
22	14	2,005	308	10,970	249	16,448	80.26%
23	18	2,023	414	11,384	231	16,697	81.48%
24	18	2,041	432	11,816	213	16,928	82.60%
25	17	2,058	425	12,241	196	17,141	83.64%
26	18	2,076	468	12,709	178	17,337	84.60%
27	13	2,089	351	13,060	165	17,515	85.47%
28	13	2,102	364	13,424	152	17,680	86.27%
29	12	2,114	348	13,772	140	17,832	87.02%
30	8	2,122	240	14,012	132	17,972	87.70%
31	9	2,131	279	14,291	123	18,104	88.34%
32	6	2,137	192	14,483	117	18,227	88.94%
33	8	2,145	264	14,747	109	18,344	89.51%
34	6	2,151	204	14,951	103	18,453	90.05%
35	8	2,159	280	15,231	95	18,556	90.55%
36	9	2,168	324	15,555	86	18,651	91.01%
37	3	2,171	111	15,666	83	18,737	91.43%
38	6	2,177	228	15,894	77	18,820	91.84%
39	5	2,182	195	16,089	72	18,897	92.21%
40	3	2,185	120	16,209	69	18,969	92.56%
41	8	2,193	328	16,537	61	19,038	92.90%
42	5	2,198	210	16,747	56	19,099	93.20%
44	3	2,201	132	16,879	53	19,211	93.74%
45	3	2,204	135	17,014	50	19,264	94.00%
46	5	2,209	230	17,244	45	19,314	94.25%
47	2	2,211	94	17,338	43	19,359	94.47%
49	1	2,212	49	17,387	42	19,445	94.89%
50	3	2,215	150	17,537	39	19,487	95.09%
51	2	2,217	102	17,639	37	19,526	95.28%
52	2	2,219	104	17,743	35	19,563	95.46%
53	1	2,220	53	17,796	34	19,598	95.63%
54	1	2,221	54	17,850	33	19,632	95.80%
55	3	2,224	165	18,015	30	19,665	95.96%
56	2	2,226	112	18,127	28	19,695	96.11%
58	1	2,227	58	18,185	27	19,751	96.38%
59	1	2,228	59	18,244	26	19,778	96.51%
60	1	2,229	60	18,304	25	19,804	96.64%
61	1	2,230	61	18,365	24	19,829	96.76%
62	3	2,233	186	18,551	21	19,853	96.88%
66	1	2,234	66	18,617	20	19,937	97.29%
69	2	2,236	138	18,755	18	19,997	97.58%
70	1	2,237	70	18,825	17	20,015	97.67%
71	3	2,240	213	19,038	14	20,032	97.75%
73	1	2,241	73	19,111	13	20,060	97.89%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 10 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
75	1	2,242	75	19,186	12	20,086	98.01%
81	1	2,243	81	19,267	11	20,158	98.37%
86	1	2,244	86	19,353	10	20,213	98.63%
89	1	2,245	89	19,442	9	20,243	98.78%
94	2	2,247	188	19,630	7	20,288	99.00%
98	1	2,248	98	19,728	6	20,316	99.14%
99	1	2,249	99	19,827	5	20,322	99.17%
101	1	2,250	101	19,928	4	20,332	99.21%
115	1	2,251	115	20,043	3	20,388	99.49%
119	1	2,252	119	20,162	2	20,400	99.55%
146	1	2,253	146	20,308	1	20,454	99.81%
185	1	2,254	185	20,493	-	20,493	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unmetered

Schedule: E-14
Page 11 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	7	7	-	-	2	-	0.00%
1	1	8	1	1	1	2	66.67%
2	1	9	2	3	-	3	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 12 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	9,208	9,208	-	-	52,511	-	0.00%
1	8,765	17,973	8,765	8,765	43,746	52,511	16.15%
2	9,553	27,526	19,106	27,871	34,193	96,257	29.61%
3	7,992	35,518	23,976	51,847	26,201	130,450	40.12%
4	5,899	41,417	23,596	75,443	20,302	156,651	48.18%
5	3,971	45,388	19,855	95,298	16,331	176,953	54.43%
6	2,880	48,268	17,280	112,578	13,451	193,284	59.45%
7	2,152	50,420	15,064	127,642	11,299	206,735	63.59%
8	1,570	51,990	12,560	140,202	9,729	218,034	67.06%
9	1,202	53,192	10,818	151,020	8,527	227,763	70.06%
10	998	54,190	9,980	161,000	7,529	236,290	72.68%
11	833	55,023	9,163	170,163	6,696	243,819	75.00%
12	717	55,740	8,604	178,767	5,979	250,515	77.05%
13	624	56,364	8,112	186,879	5,355	256,494	78.89%
14	505	56,869	7,070	193,949	4,850	261,849	80.54%
15	505	57,374	7,575	201,524	4,345	266,699	82.03%
16	445	57,819	7,120	208,644	3,900	271,044	83.37%
17	362	58,181	6,154	214,798	3,538	274,944	84.57%
18	307	58,488	5,526	220,324	3,231	278,482	85.66%
19	314	58,802	5,966	226,290	2,917	281,713	86.65%
20	261	59,063	5,220	231,510	2,656	284,630	87.55%
21	234	59,297	4,914	236,424	2,422	287,286	88.36%
22	238	59,535	5,236	241,660	2,184	289,708	89.11%
23	198	59,733	4,554	246,214	1,986	291,892	89.78%
24	195	59,928	4,680	250,894	1,791	293,878	90.39%
25	163	60,091	4,075	254,969	1,628	295,669	90.94%
26	130	60,221	3,380	258,349	1,498	297,297	91.44%
27	136	60,357	3,672	262,021	1,362	298,795	91.90%
28	117	60,474	3,276	265,297	1,245	300,157	92.32%
29	100	60,574	2,900	268,197	1,145	301,402	92.71%
30	95	60,669	2,850	271,047	1,050	302,547	93.06%
31	100	60,769	3,100	274,147	950	303,597	93.38%
32	63	60,832	2,016	276,163	887	304,547	93.67%
33	67	60,899	2,211	278,374	820	305,434	93.95%
34	59	60,958	2,006	280,380	761	306,254	94.20%
35	55	61,013	1,925	282,305	706	307,015	94.43%
36	49	61,062	1,764	284,069	657	307,721	94.65%
37	53	61,115	1,961	286,030	604	308,378	94.85%
38	32	61,147	1,216	287,246	572	308,982	95.04%
39	38	61,185	1,482	288,728	534	309,554	95.21%
40	26	61,211	1,040	289,768	508	310,088	95.38%
41	27	61,238	1,107	290,875	481	310,596	95.53%
42	33	61,271	1,386	292,261	448	311,077	95.68%
43	20	61,291	860	293,121	428	311,525	95.82%
44	18	61,309	792	293,913	410	311,953	95.95%
45	16	61,325	720	294,633	394	312,363	96.08%
46	16	61,341	736	295,369	378	312,757	96.20%
47	15	61,356	705	296,074	363	313,135	96.32%
48	17	61,373	816	296,890	346	313,498	96.43%
49	14	61,387	686	297,576	332	313,844	96.53%
50	13	61,400	650	298,226	319	314,176	96.64%
51	9	61,409	459	298,685	310	314,495	96.73%
52	17	61,426	884	299,569	293	314,805	96.83%
53	10	61,436	530	300,099	283	315,098	96.92%
54	9	61,445	486	300,585	274	315,381	97.01%
55	9	61,454	495	301,080	265	315,655	97.09%
56	10	61,464	560	301,640	255	315,920	97.17%
57	12	61,476	684	302,324	243	316,175	97.25%
58	14	61,490	812	303,136	229	316,418	97.33%
59	10	61,500	590	303,726	219	316,647	97.40%
60	8	61,508	480	304,206	211	316,866	97.46%
61	15	61,523	915	305,121	196	317,077	97.53%
62	11	61,534	682	305,803	185	317,273	97.59%
63	6	61,540	378	306,181	179	317,458	97.65%
64	6	61,546	384	306,565	173	317,637	97.70%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 13 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
65	5	61,551	325	306,890	168	317,810	97.75%
66	6	61,557	396	307,286	162	317,978	97.81%
67	7	61,564	469	307,755	155	318,140	97.86%
68	6	61,570	408	308,163	149	318,295	97.90%
69	3	61,573	207	308,370	146	318,444	97.95%
70	6	61,579	420	308,790	140	318,590	97.99%
71	6	61,585	426	309,216	134	318,730	98.04%
72	4	61,589	288	309,504	130	318,864	98.08%
73	1	61,590	73	309,577	129	318,994	98.12%
74	1	61,591	74	309,651	128	319,123	98.16%
75	6	61,597	450	310,101	122	319,251	98.20%
76	3	61,600	228	310,329	119	319,373	98.23%
77	4	61,604	308	310,637	115	319,492	98.27%
78	2	61,606	156	310,793	113	319,607	98.31%
79	5	61,611	395	311,188	108	319,720	98.34%
80	5	61,616	400	311,588	103	319,828	98.37%
81	4	61,620	324	311,912	99	319,931	98.41%
82	2	61,622	164	312,076	97	320,030	98.44%
83	2	61,624	166	312,242	95	320,127	98.47%
85	1	61,625	85	312,327	94	320,317	98.52%
86	1	61,626	86	312,413	93	320,411	98.55%
87	2	61,628	174	312,587	91	320,504	98.58%
88	2	61,630	176	312,763	89	320,595	98.61%
89	4	61,634	356	313,119	85	320,684	98.64%
90	3	61,637	270	313,389	82	320,769	98.66%
91	3	61,640	273	313,662	79	320,851	98.69%
92	2	61,642	184	313,846	77	320,930	98.71%
93	3	61,645	279	314,125	74	321,007	98.74%
94	3	61,648	282	314,407	71	321,081	98.76%
96	1	61,649	96	314,503	70	321,223	98.80%
97	4	61,653	388	314,891	66	321,293	98.83%
98	2	61,655	196	315,087	64	321,359	98.85%
100	3	61,658	300	315,387	61	321,487	98.88%
102	2	61,660	204	315,591	59	321,609	98.92%
103	1	61,661	103	315,694	58	321,668	98.94%
104	3	61,664	312	316,006	55	321,726	98.96%
107	1	61,665	107	316,113	54	321,891	99.01%
109	1	61,666	109	316,222	53	321,999	99.04%
112	1	61,667	112	316,334	52	322,158	99.09%
114	1	61,668	114	316,448	51	322,262	99.12%
115	1	61,669	115	316,563	50	322,313	99.14%
116	1	61,670	116	316,679	49	322,363	99.15%
117	2	61,672	234	316,913	47	322,412	99.17%
118	2	61,674	236	317,149	45	322,459	99.18%
119	2	61,676	238	317,387	43	322,504	99.20%
120	3	61,679	360	317,747	40	322,547	99.21%
121	1	61,680	121	317,868	39	322,587	99.22%
122	1	61,681	122	317,990	38	322,626	99.24%
127	1	61,682	127	318,117	37	322,816	99.29%
129	1	61,683	129	318,246	36	322,890	99.32%
130	2	61,685	260	318,506	34	322,926	99.33%
138	1	61,686	138	318,644	33	323,198	99.41%
140	1	61,687	140	318,784	32	323,264	99.43%
141	1	61,688	141	318,925	31	323,296	99.44%
144	2	61,690	288	319,213	29	323,389	99.47%
146	1	61,691	146	319,359	28	323,447	99.49%
150	1	61,692	150	319,509	27	323,559	99.52%
153	1	61,693	153	319,662	26	323,640	99.55%
154	1	61,694	154	319,816	25	323,666	99.55%
157	1	61,695	157	319,973	24	323,741	99.58%
158	1	61,696	158	320,131	23	323,765	99.59%
159	1	61,697	159	320,290	22	323,788	99.59%
163	1	61,698	163	320,453	21	323,876	99.62%
166	1	61,699	166	320,619	20	323,939	99.64%
168	1	61,700	168	320,787	19	323,979	99.65%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 14 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
169	1	61,701	169	320,956	18	323,998	99.66%
171	1	61,702	171	321,127	17	324,034	99.67%
173	2	61,704	346	321,473	15	324,068	99.68%
176	1	61,705	176	321,649	14	324,113	99.69%
178	1	61,706	178	321,827	13	324,141	99.70%
185	1	61,707	185	322,012	12	324,232	99.73%
193	1	61,708	193	322,205	11	324,328	99.76%
195	2	61,710	390	322,595	9	324,350	99.77%
209	1	61,711	209	322,804	8	324,476	99.80%
213	1	61,712	213	323,017	7	324,508	99.81%
215	1	61,713	215	323,232	6	324,522	99.82%
237	1	61,714	237	323,469	5	324,654	99.86%
278	1	61,715	278	323,747	4	324,859	99.92%
297	1	61,716	297	324,044	3	324,935	99.95%
318	1	61,717	318	324,362	2	324,998	99.96%
319	1	61,718	319	324,681	1	325,000	99.97%
432	1	61,719	432	325,113	-	325,113	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 15 of 15
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	272	272	-	-	1,865	-	0.00%
1	257	529	257	257	1,608	1,865	9.23%
2	230	759	460	717	1,378	3,473	17.19%
3	198	957	594	1,311	1,180	4,851	24.02%
4	148	1,105	592	1,903	1,032	6,031	29.86%
5	87	1,192	435	2,338	945	7,063	34.97%
6	67	1,259	402	2,740	878	8,008	39.65%
7	74	1,333	518	3,258	804	8,886	43.99%
8	52	1,385	416	3,674	752	9,690	47.97%
9	54	1,439	486	4,160	698	10,442	51.70%
10	57	1,496	570	4,730	641	11,140	55.15%
11	47	1,543	517	5,247	594	11,781	58.32%
12	46	1,589	552	5,799	548	12,375	61.27%
13	57	1,646	741	6,540	491	12,923	63.98%
14	49	1,695	686	7,226	442	13,414	66.41%
15	34	1,729	510	7,736	408	13,856	68.60%
16	29	1,758	464	8,200	379	14,264	70.62%
17	34	1,792	578	8,778	345	14,643	72.49%
18	22	1,814	396	9,174	323	14,988	74.20%
19	25	1,839	475	9,649	298	15,311	75.80%
20	16	1,855	320	9,969	282	15,609	77.28%
21	19	1,874	399	10,368	263	15,891	78.67%
22	14	1,888	308	10,676	249	16,154	79.97%
23	18	1,906	414	11,090	231	16,403	81.21%
24	18	1,924	432	11,522	213	16,634	82.35%
25	17	1,941	425	11,947	196	16,847	83.41%
26	18	1,959	468	12,415	178	17,043	84.38%
27	13	1,972	351	12,766	165	17,221	85.26%
28	13	1,985	364	13,130	152	17,386	86.07%
29	12	1,997	348	13,478	140	17,538	86.83%
30	8	2,005	240	13,718	132	17,678	87.52%
31	9	2,014	279	13,997	123	17,810	88.17%
32	6	2,020	192	14,189	117	17,933	88.78%
33	8	2,028	264	14,453	109	18,050	89.36%
34	6	2,034	204	14,657	103	18,159	89.90%
35	8	2,042	280	14,937	95	18,262	90.41%
36	9	2,051	324	15,261	86	18,357	90.88%
37	3	2,054	111	15,372	83	18,443	91.31%
38	6	2,060	228	15,600	77	18,526	91.72%
39	5	2,065	195	15,795	72	18,603	92.10%
40	3	2,068	120	15,915	69	18,675	92.46%
41	8	2,076	328	16,243	61	18,744	92.80%
42	5	2,081	210	16,453	56	18,805	93.10%
44	3	2,084	132	16,585	53	18,917	93.65%
45	3	2,087	135	16,720	50	18,970	93.92%
46	5	2,092	230	16,950	45	19,020	94.16%
47	2	2,094	94	17,044	43	19,065	94.39%
49	1	2,095	49	17,093	42	19,151	94.81%
50	3	2,098	150	17,243	39	19,193	95.02%
51	2	2,100	102	17,345	37	19,232	95.21%
52	2	2,102	104	17,449	35	19,269	95.40%
53	1	2,103	53	17,502	34	19,304	95.57%
54	1	2,104	54	17,556	33	19,338	95.74%
55	3	2,107	165	17,721	30	19,371	95.90%
56	2	2,109	112	17,833	28	19,401	96.05%
58	1	2,110	58	17,891	27	19,457	96.33%
59	1	2,111	59	17,950	26	19,484	96.46%
60	1	2,112	60	18,010	25	19,510	96.59%
61	1	2,113	61	18,071	24	19,535	96.71%
62	3	2,116	186	18,257	21	19,559	96.83%
66	1	2,117	66	18,323	20	19,643	97.25%
69	2	2,119	138	18,461	18	19,703	97.54%
70	1	2,120	70	18,531	17	19,721	97.63%
71	3	2,123	213	18,744	14	19,738	97.72%
73	1	2,124	73	18,817	13	19,766	97.86%
75	1	2,125	75	18,892	12	19,792	97.99%
81	1	2,126	81	18,973	11	19,864	98.34%
86	1	2,127	86	19,059	10	19,919	98.61%
89	1	2,128	89	19,148	9	19,949	98.76%
94	2	2,130	188	19,336	7	19,994	98.99%
98	1	2,131	98	19,434	6	20,022	99.12%
99	1	2,132	99	19,533	5	20,028	99.15%
101	1	2,133	101	19,634	4	20,038	99.20%
115	1	2,134	115	19,749	3	20,094	99.48%
119	1	2,135	119	19,868	2	20,106	99.54%
146	1	2,136	146	20,014	1	20,160	99.81%
185	1	2,137	185	20,199	-	20,199	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	2,146	2,146	-	-	1,234	-	0.00%
1	847	2,993	847	847	387	1,234	40.22%
2	113	3,106	226	1,073	274	1,621	52.84%
3	70	3,176	210	1,283	204	1,895	61.77%
4	47	3,223	188	1,471	157	2,099	68.42%
5	36	3,259	180	1,651	121	2,256	73.53%
6	27	3,286	162	1,813	94	2,377	77.48%
7	27	3,313	189	2,002	67	2,471	80.54%
8	16	3,329	128	2,130	51	2,538	82.72%
9	6	3,335	54	2,184	45	2,589	84.39%
10	11	3,346	110	2,294	34	2,634	85.85%
11	7	3,353	77	2,371	27	2,668	86.96%
12	4	3,357	48	2,419	23	2,695	87.84%
13	2	3,359	26	2,445	21	2,718	88.59%
14	2	3,361	28	2,473	19	2,739	89.28%
15	3	3,364	45	2,518	16	2,758	89.90%
16	2	3,366	32	2,550	14	2,774	90.42%
18	1	3,367	18	2,568	13	2,802	91.33%
22	1	3,368	22	2,590	12	2,854	93.02%
23	1	3,369	23	2,613	11	2,866	93.42%
27	1	3,370	27	2,640	10	2,910	94.85%
29	1	3,371	29	2,669	9	2,930	95.50%
30	1	3,372	30	2,699	8	2,939	95.80%
32	1	3,373	32	2,731	7	2,955	96.32%
37	2	3,375	74	2,805	5	2,990	97.46%
39	1	3,376	39	2,844	4	3,000	97.78%
40	1	3,377	40	2,884	3	3,004	97.91%
51	1	3,378	51	2,935	2	3,037	98.99%
65	1	3,379	65	3,000	1	3,065	99.90%
68	1	3,380	68	3,068	-	3,068	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 1"

Schedule: E-14
Page 1 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1	1	-	-	3	-	0.00%
1	1	2	1	1	2	3	30.00%
2	1	3	2	3	1	5	50.00%
7	1	4	7	10	-	10	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 1 1/2"

Schedule: E-14
Page 2 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
1	9	9	9	9	3	12	52.17%
3	1	10	3	12	2	18	78.26%
5	1	11	5	17	1	22	95.65%
6	1	12	6	23	-	23	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 2"

Schedule: E-14
Page 3 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
4	1	1	4	4	11	48	11.03%
5	1	2	5	9	10	59	13.56%
7	1	3	7	16	9	79	18.16%
16	1	4	16	32	8	160	36.78%
23	1	5	23	55	7	216	49.66%
35	1	6	35	90	6	300	68.97%
40	1	7	40	130	5	330	75.86%
44	1	8	44	174	4	350	80.46%
45	1	9	45	219	3	354	81.38%
61	1	10	61	280	2	402	92.41%
75	1	11	75	355	1	430	98.85%
80	1	12	80	435	-	435	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 3/4"

Schedule: E-14
Page 4 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	86	86	-	-	190	-	0.00%
1	22	108	22	22	168	190	19.15%
2	20	128	40	62	148	358	36.09%
3	31	159	93	155	117	506	51.01%
4	39	198	156	311	78	623	62.80%
5	22	220	110	421	56	701	70.67%
6	9	229	54	475	47	757	76.31%
7	13	242	91	566	34	804	81.05%
8	9	251	72	638	25	838	84.48%
9	5	256	45	683	20	863	87.00%
10	7	263	70	753	13	883	89.01%
11	3	266	33	786	10	896	90.32%
12	1	267	12	798	9	906	91.33%
16	3	270	48	846	6	942	94.96%
17	1	271	17	863	5	948	95.56%
20	1	272	20	883	4	963	97.08%
23	1	273	23	906	3	975	98.29%
24	1	274	24	930	2	978	98.59%
31	2	276	62	992	-	992	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 5 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	6,473	6,473	-	-	37,084	-	0.00%
1	5,228	11,701	5,228	5,228	31,856	37,084	18.13%
2	6,386	18,087	12,772	18,000	25,470	68,940	33.70%
3	5,987	24,074	17,961	35,961	19,483	94,410	46.16%
4	4,680	28,754	18,720	54,681	14,803	113,893	55.68%
5	3,571	32,325	17,855	72,536	11,232	128,696	62.92%
6	2,633	34,958	15,798	88,334	8,599	139,928	68.41%
7	1,819	36,777	12,733	101,067	6,780	148,527	72.61%
8	1,371	38,148	10,968	112,035	5,409	155,307	75.93%
9	969	39,117	8,721	120,756	4,440	160,716	78.57%
10	742	39,859	7,420	128,176	3,698	165,156	80.74%
11	581	40,440	6,391	134,567	3,117	168,854	82.55%
12	471	40,911	5,652	140,219	2,646	171,971	84.07%
13	381	41,292	4,953	145,172	2,265	174,617	85.37%
14	292	41,584	4,088	149,260	1,973	176,882	86.48%
15	247	41,831	3,705	152,965	1,726	178,855	87.44%
16	197	42,028	3,152	156,117	1,529	180,581	88.28%
17	166	42,194	2,822	158,939	1,363	182,110	89.03%
18	172	42,366	3,096	162,035	1,191	183,473	89.70%
19	112	42,478	2,128	164,163	1,079	184,664	90.28%
20	101	42,579	2,020	166,183	978	185,743	90.81%
21	78	42,657	1,638	167,821	900	186,721	91.29%
22	77	42,734	1,694	169,515	823	187,621	91.73%
23	68	42,802	1,564	171,079	755	188,444	92.13%
24	52	42,854	1,248	172,327	703	189,199	92.50%
25	58	42,912	1,450	173,777	645	189,902	92.84%
26	53	42,965	1,378	175,155	592	190,547	93.16%
27	32	42,997	864	176,019	560	191,139	93.45%
28	39	43,036	1,092	177,111	521	191,699	93.72%
29	31	43,067	899	178,010	490	192,220	93.97%
30	31	43,098	930	178,940	459	192,710	94.21%
31	29	43,127	899	179,839	430	193,169	94.44%
32	36	43,163	1,152	180,991	394	193,599	94.65%
33	31	43,194	1,023	182,014	363	193,993	94.84%
34	20	43,214	680	182,694	343	194,356	95.02%
35	23	43,237	805	183,499	320	194,699	95.19%
36	17	43,254	612	184,111	303	195,019	95.34%
37	15	43,269	555	184,666	288	195,322	95.49%
38	18	43,287	684	185,350	270	195,610	95.63%
39	13	43,300	507	185,857	257	195,880	95.76%
40	14	43,314	560	186,417	243	196,137	95.89%
41	10	43,324	410	186,827	233	196,380	96.01%
42	9	43,333	378	187,205	224	196,613	96.12%
43	13	43,346	559	187,764	211	196,837	96.23%
44	8	43,354	352	188,116	203	197,048	96.33%
45	11	43,365	495	188,611	192	197,251	96.43%
46	11	43,376	506	189,117	181	197,443	96.53%
47	6	43,382	282	189,399	175	197,624	96.62%
48	13	43,395	624	190,023	162	197,799	96.70%
49	6	43,401	294	190,317	156	197,961	96.78%
50	8	43,409	400	190,717	148	198,117	96.86%
51	5	43,414	255	190,972	143	198,265	96.93%
52	3	43,417	156	191,128	140	198,408	97.00%
53	7	43,424	371	191,499	133	198,548	97.07%
54	3	43,427	162	191,661	130	198,681	97.13%
55	4	43,431	220	191,881	126	198,811	97.20%
56	1	43,432	56	191,937	125	198,937	97.26%
57	3	43,435	171	192,108	122	199,062	97.32%
58	4	43,439	232	192,340	118	199,184	97.38%
59	6	43,445	354	192,694	112	199,302	97.44%
60	4	43,449	240	192,934	108	199,414	97.49%
61	2	43,451	122	193,056	106	199,522	97.54%
62	1	43,452	62	193,118	105	199,628	97.60%
63	2	43,454	126	193,244	103	199,733	97.65%
64	2	43,456	128	193,372	101	199,836	97.70%
65	2	43,458	130	193,502	99	199,937	97.75%
66	1	43,459	66	193,568	98	200,036	97.80%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 6 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
67	3	43,462	201	193,769	95	200,134	97.84%
69	1	43,463	69	193,838	94	200,324	97.94%
70	6	43,469	420	194,258	88	200,418	97.98%
71	3	43,472	213	194,471	85	200,506	98.03%
72	2	43,474	144	194,615	83	200,591	98.07%
73	1	43,475	73	194,688	82	200,674	98.11%
74	1	43,476	74	194,762	81	200,756	98.15%
75	1	43,477	75	194,837	80	200,837	98.19%
76	5	43,482	380	195,217	75	200,917	98.23%
77	2	43,484	154	195,371	73	200,992	98.26%
78	2	43,486	156	195,527	71	201,065	98.30%
79	1	43,487	79	195,606	70	201,136	98.33%
81	1	43,488	81	195,687	69	201,276	98.40%
82	3	43,491	246	195,933	66	201,345	98.44%
84	1	43,492	84	196,017	65	201,477	98.50%
85	1	43,493	85	196,102	64	201,542	98.53%
87	5	43,498	435	196,537	59	201,670	98.59%
88	1	43,499	88	196,625	58	201,729	98.62%
89	1	43,500	89	196,714	57	201,787	98.65%
94	3	43,503	282	196,996	54	202,072	98.79%
95	2	43,505	190	197,186	52	202,126	98.82%
96	2	43,507	192	197,378	50	202,178	98.84%
97	2	43,509	194	197,572	48	202,228	98.87%
98	3	43,512	294	197,866	45	202,276	98.89%
100	1	43,513	100	197,966	44	202,366	98.93%
102	1	43,514	102	198,068	43	202,454	98.98%
103	2	43,516	206	198,274	41	202,497	99.00%
104	2	43,518	208	198,482	39	202,538	99.02%
105	1	43,519	105	198,587	38	202,577	99.04%
108	1	43,520	108	198,695	37	202,691	99.09%
109	2	43,522	218	198,913	35	202,728	99.11%
110	1	43,523	110	199,023	34	202,763	99.13%
112	2	43,525	224	199,247	32	202,831	99.16%
116	1	43,526	116	199,363	31	202,959	99.22%
119	1	43,527	119	199,482	30	203,052	99.27%
122	1	43,528	122	199,604	29	203,142	99.31%
123	1	43,529	123	199,727	28	203,171	99.33%
124	3	43,532	372	200,099	25	203,199	99.34%
130	1	43,533	130	200,229	24	203,349	99.42%
131	2	43,535	262	200,491	22	203,373	99.43%
133	1	43,536	133	200,624	21	203,417	99.45%
134	1	43,537	134	200,758	20	203,438	99.46%
135	1	43,538	135	200,893	19	203,458	99.47%
136	1	43,539	136	201,029	18	203,477	99.48%
140	3	43,542	420	201,449	15	203,549	99.51%
142	2	43,544	284	201,733	13	203,579	99.53%
159	1	43,545	159	201,892	12	203,800	99.64%
167	1	43,546	167	202,059	11	203,896	99.68%
170	1	43,547	170	202,229	10	203,929	99.70%
172	1	43,548	172	202,401	9	203,949	99.71%
175	1	43,549	175	202,576	8	203,976	99.72%
177	1	43,550	177	202,753	7	203,992	99.73%
180	1	43,551	180	202,933	6	204,013	99.74%
184	1	43,552	184	203,117	5	204,037	99.75%
252	1	43,553	252	203,369	4	204,377	99.92%
253	1	43,554	253	203,622	3	204,381	99.92%
265	1	43,555	265	203,887	2	204,417	99.94%
296	1	43,556	296	204,183	1	204,479	99.97%
362	1	43,557	362	204,545	-	204,545	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: Unmetered

Schedule: E-14
Page 7 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	2	2	-	-	-	-	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: Unknown

Schedule: E-14
Page 8 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	116	116	-	-	383	-	0.00%
1	49	165	49	49	334	383	18.36%
2	79	244	158	207	255	717	34.37%
3	49	293	147	354	206	972	46.60%
4	45	338	180	534	161	1,178	56.47%
5	35	373	175	709	126	1,339	64.19%
6	27	400	162	871	99	1,465	70.23%
7	19	419	133	1,004	80	1,564	74.98%
8	9	428	72	1,076	71	1,644	78.81%
9	13	441	117	1,193	58	1,715	82.21%
10	10	451	100	1,293	48	1,773	85.00%
11	10	461	110	1,403	38	1,821	87.30%
12	4	465	48	1,451	34	1,859	89.12%
13	5	470	65	1,516	29	1,893	90.75%
14	8	478	112	1,628	21	1,922	92.14%
15	3	481	45	1,673	18	1,943	93.14%
16	1	482	16	1,689	17	1,961	94.01%
17	1	483	17	1,706	16	1,978	94.82%
18	2	485	36	1,742	14	1,994	95.59%
19	1	486	19	1,761	13	2,008	96.26%
20	4	490	80	1,841	9	2,021	96.88%
21	4	494	84	1,925	5	2,030	97.32%
22	1	495	22	1,947	4	2,035	97.56%
23	1	496	23	1,970	3	2,039	97.75%
32	1	497	32	2,002	2	2,066	99.04%
41	1	498	41	2,043	1	2,084	99.90%
43	1	499	43	2,086	-	2,086	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	514	514	0	0	2484	0	0%
1	543	1057	543	543	1941	2484	33%
2	597	1654	1194	1737	1344	4425	60%
3	513	2167	1539	3276	831	5769	78%
4	326	2493	1304	4580	505	6600	89%
5	182	2675	910	5490	323	7105	96%
6	323	2998	1938	7428	0	7428	100%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 1"

Schedule: E-14
Page 1 of 9
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	63	63	-	-	239	-	0.00%
1	49	112	49	49	190	239	9.51%
2	23	135	46	95	167	429	17.07%
3	16	151	48	143	151	596	23.72%
4	6	157	24	167	145	747	29.73%
5	15	172	75	242	130	892	35.50%
6	10	182	60	302	120	1,022	40.67%
7	9	191	63	365	111	1,142	45.44%
8	14	205	112	477	97	1,253	49.86%
9	7	212	63	540	90	1,350	53.72%
10	4	216	40	580	86	1,440	57.30%
11	8	224	88	668	78	1,526	60.72%
12	8	232	96	764	70	1,604	63.83%
13	9	241	117	881	61	1,674	66.61%
14	10	251	140	1,021	51	1,735	69.04%
15	5	256	75	1,096	46	1,786	71.07%
16	5	261	80	1,176	41	1,832	72.90%
17	3	264	51	1,227	38	1,873	74.53%
18	6	270	108	1,335	32	1,911	76.04%
19	3	273	57	1,392	29	1,943	77.32%
20	6	279	120	1,512	23	1,972	78.47%
21	2	281	42	1,554	21	1,995	79.39%
22	2	283	44	1,598	19	2,016	80.22%
23	2	285	46	1,644	17	2,035	80.98%
25	1	286	25	1,669	16	2,069	82.33%
26	1	287	26	1,695	15	2,085	82.97%
28	1	288	28	1,723	14	2,115	84.16%
31	1	289	31	1,754	13	2,157	85.83%
32	1	290	32	1,786	12	2,170	86.35%
34	2	292	68	1,854	10	2,194	87.31%
43	1	293	43	1,897	9	2,284	90.89%
44	1	294	44	1,941	8	2,293	91.25%
52	1	295	52	1,993	7	2,357	93.79%
61	1	296	61	2,054	6	2,420	96.30%
65	1	297	65	2,119	5	2,444	97.25%
68	1	298	68	2,187	4	2,459	97.85%
71	1	299	71	2,258	3	2,471	98.33%
77	1	300	77	2,335	2	2,489	99.04%
78	1	301	78	2,413	1	2,491	99.12%
100	1	302	100	2,513	-	2,513	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 2"

Schedule: E-14
Page 2 of 9
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	9	9	-	-	51	-	0.00%
1	3	12	3	3	48	51	4.07%
2	5	17	10	13	43	99	7.89%
3	1	18	3	16	42	142	11.32%
4	3	21	12	28	39	184	14.67%
5	2	23	10	38	37	223	17.78%
6	3	26	18	56	34	260	20.73%
7	1	27	7	63	33	294	23.44%
9	3	30	27	90	30	360	28.71%
10	4	34	40	130	26	390	31.10%
11	2	36	22	152	24	416	33.17%
12	4	40	48	200	20	440	35.09%
13	3	43	39	239	17	460	36.68%
15	1	44	15	254	16	494	39.39%
25	1	45	25	279	15	654	52.15%
29	1	46	29	308	14	714	56.94%
35	1	47	35	343	13	798	63.64%
37	1	48	37	380	12	824	65.71%
38	1	49	38	418	11	836	66.67%
40	1	50	40	458	10	858	68.42%
41	1	51	41	499	9	868	69.22%
42	1	52	42	541	8	877	69.94%
44	2	54	88	629	6	893	71.21%
46	1	55	46	675	5	905	72.17%
57	1	56	57	732	4	960	76.56%
82	1	57	82	814	3	1,060	84.53%
89	1	58	89	903	2	1,081	86.20%
157	1	59	157	1,060	1	1,217	97.05%
194	1	60	194	1,254	-	1,254	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 3 of 9
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	587	587	-	-	4,796	-	0.00%
1	666	1,253	666	666	4,130	4,796	21.00%
2	978	2,231	1,956	2,622	3,152	8,926	39.09%
3	801	3,032	2,403	5,025	2,351	12,078	52.90%
4	638	3,670	2,552	7,577	1,713	14,429	63.19%
5	485	4,155	2,425	10,002	1,228	16,142	70.70%
6	297	4,452	1,782	11,784	931	17,370	76.07%
7	218	4,670	1,526	13,310	713	18,301	80.15%
8	171	4,841	1,368	14,678	542	19,014	83.27%
9	122	4,963	1,098	15,776	420	19,556	85.65%
10	83	5,046	830	16,606	337	19,976	87.49%
11	59	5,105	649	17,255	278	20,313	88.96%
12	39	5,144	468	17,723	239	20,591	90.18%
13	41	5,185	533	18,256	198	20,830	91.23%
14	28	5,213	392	18,648	170	21,028	92.09%
15	22	5,235	330	18,978	148	21,198	92.84%
16	24	5,259	384	19,362	124	21,346	93.49%
17	12	5,271	204	19,566	112	21,470	94.03%
18	12	5,283	216	19,782	100	21,582	94.52%
19	13	5,296	247	20,029	87	21,682	94.96%
20	7	5,303	140	20,169	80	21,769	95.34%
21	6	5,309	126	20,295	74	21,849	95.69%
22	8	5,317	176	20,471	66	21,923	96.01%
23	5	5,322	115	20,586	61	21,989	96.30%
24	5	5,327	120	20,706	56	22,050	96.57%
25	5	5,332	125	20,831	51	22,106	96.82%
26	4	5,336	104	20,935	47	22,157	97.04%
27	4	5,340	108	21,043	43	22,204	97.25%
28	4	5,344	112	21,155	39	22,247	97.43%
29	2	5,346	58	21,213	37	22,286	97.60%
30	3	5,349	90	21,303	34	22,323	97.77%
31	2	5,351	62	21,365	32	22,357	97.92%
33	2	5,353	66	21,431	30	22,421	98.20%
34	3	5,356	102	21,533	27	22,451	98.33%
35	4	5,360	140	21,673	23	22,478	98.45%
36	1	5,361	36	21,709	22	22,501	98.55%
37	2	5,363	74	21,783	20	22,523	98.64%
38	2	5,365	76	21,859	18	22,543	98.73%
39	4	5,369	156	22,015	14	22,561	98.81%
42	2	5,371	84	22,099	12	22,603	98.99%
44	1	5,372	44	22,143	11	22,627	99.10%
45	2	5,374	90	22,233	9	22,638	99.15%
46	1	5,375	46	22,279	8	22,647	99.19%
48	1	5,376	48	22,327	7	22,663	99.26%
54	1	5,377	54	22,381	6	22,705	99.44%
56	2	5,379	112	22,493	4	22,717	99.49%
59	1	5,380	59	22,552	3	22,729	99.54%
65	1	5,381	65	22,617	2	22,747	99.62%
92	1	5,382	92	22,709	1	22,801	99.86%
124	1	5,383	124	22,833	-	22,833	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 8"

Schedule: E-14
Page 4 of 9
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	2	2	-	-	22	-	0.00%
624	1	3	624	624	21	13,728	33.55%
661	1	4	661	1,285	20	14,505	35.45%
832	1	5	832	2,117	19	17,925	43.80%
1099	1	6	1,099	3,216	18	22,998	56.20%
1169	1	7	1,169	4,385	17	24,258	59.28%
1393	1	8	1,393	5,778	16	28,066	68.58%
1775	1	9	1,775	7,553	15	34,178	83.52%
1804	2	11	3,608	11,161	13	34,613	84.58%
1810	1	12	1,810	12,971	12	34,691	84.77%
1853	1	13	1,853	14,824	11	35,207	86.03%
1973	1	14	1,973	16,797	10	36,527	89.26%
2001	1	15	2,001	18,798	9	36,807	89.94%
2005	1	16	2,005	20,803	8	36,843	90.03%
2080	1	17	2,080	22,883	7	37,443	91.50%
2085	1	18	2,085	24,968	6	37,478	91.58%
2153	1	19	2,153	27,121	5	37,886	92.58%
2155	1	20	2,155	29,276	4	37,896	92.61%
2236	1	21	2,236	31,512	3	38,220	93.40%
2524	1	22	2,524	34,036	2	39,084	95.51%
2560	1	23	2,560	36,596	1	39,156	95.68%
4326	1	24	4,326	40,922	-	40,922	100.00%

Billing Analysis Schedules

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: Unknown

Florida Public Service Commission

Schedule: E-14
Page 5 of 9
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	11	11	-	-	13	-	0.00%
2	1	12	2	2	12	26	23.21%
4	1	13	4	6	11	50	44.64%
5	4	17	20	26	7	61	54.46%
6	2	19	12	38	5	68	60.71%
7	2	21	14	52	3	73	65.18%
8	1	22	8	60	2	76	67.86%
23	1	23	23	83	1	106	94.64%
29	1	24	29	112	-	112	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 6 of 9**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 1"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	30	30	-	-	127	-	0.00%
1	19	49	19	19	108	127	7.66%
2	4	53	8	27	104	235	14.17%
3	3	56	9	36	101	339	20.43%
4	1	57	4	40	100	440	26.52%
5	4	61	20	60	96	540	32.55%
6	4	65	24	84	92	636	38.34%
7	6	71	42	126	86	728	43.88%
8	14	85	112	238	72	814	49.07%
9	7	92	63	301	65	886	53.41%
10	6	98	60	361	59	951	57.32%
11	6	104	66	427	53	1,010	60.88%
12	7	111	84	511	46	1,063	64.07%
13	8	119	104	615	38	1,109	66.85%
14	7	126	98	713	31	1,147	69.14%
15	1	127	15	728	30	1,178	71.01%
16	3	130	48	776	27	1,208	72.81%
17	2	132	34	810	25	1,235	74.44%
18	3	135	54	864	22	1,260	75.95%
19	3	138	57	921	19	1,282	77.28%
20	3	141	60	981	16	1,301	78.42%
21	1	142	21	1,002	15	1,317	79.39%
22	2	144	44	1,046	13	1,332	80.29%
23	1	145	23	1,069	12	1,345	81.07%
26	1	146	26	1,095	11	1,381	83.24%
28	1	147	28	1,123	10	1,403	84.57%
31	1	148	31	1,154	9	1,433	86.38%
34	2	150	68	1,222	7	1,460	88.00%
35	1	151	35	1,257	6	1,467	88.43%
44	1	152	44	1,301	5	1,521	91.68%
52	1	153	52	1,353	4	1,561	94.09%
61	1	154	61	1,414	3	1,597	96.26%
68	1	155	68	1,482	2	1,618	97.53%
77	1	156	77	1,559	1	1,636	98.61%
100	1	157	100	1,659	-	1,659	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 7 of 9**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 2"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	9	9	-	-	51	-	0.00%
1	3	12	3	3	48	51	4.07%
2	5	17	10	13	43	99	7.89%
3	1	18	3	16	42	142	11.32%
4	3	21	12	28	39	184	14.67%
5	2	23	10	38	37	223	17.78%
6	3	26	18	56	34	260	20.73%
7	1	27	7	63	33	294	23.44%
9	3	30	27	90	30	360	28.71%
10	4	34	40	130	26	390	31.10%
11	2	36	22	152	24	416	33.17%
12	4	40	48	200	20	440	35.09%
13	3	43	39	239	17	460	36.68%
15	1	44	15	254	16	494	39.39%
25	1	45	25	279	15	654	52.15%
29	1	46	29	308	14	714	56.94%
35	1	47	35	343	13	798	63.64%
37	1	48	37	380	12	824	65.71%
38	1	49	38	418	11	836	66.67%
40	1	50	40	458	10	858	68.42%
41	1	51	41	499	9	868	69.22%
42	1	52	42	541	8	877	69.94%
44	2	54	88	629	6	893	71.21%
46	1	55	46	675	5	905	72.17%
57	1	56	57	732	4	960	76.56%
82	1	57	82	814	3	1,060	84.53%
89	1	58	89	903	2	1,081	86.20%
157	1	59	157	1,060	1	1,217	97.05%
194	1	60	194	1,254	-	1,254	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 8 of 9**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	418	418	-	-	3,383	-	0.00%
1	501	919	501	501	2,882	3,383	22.51%
2	753	1,672	1,506	2,007	2,129	6,265	41.68%
3	581	2,253	1,743	3,750	1,548	8,394	55.84%
4	427	2,680	1,708	5,458	1,121	9,942	66.14%
5	328	3,008	1,640	7,098	793	11,063	73.60%
6	195	3,203	1,170	8,268	598	11,856	78.87%
7	147	3,350	1,029	9,297	451	12,454	82.85%
8	120	3,470	960	10,257	331	12,905	85.85%
9	83	3,553	747	11,004	248	13,236	88.05%
10	63	3,616	630	11,634	185	13,484	89.70%
11	31	3,647	341	11,975	154	13,669	90.93%
12	18	3,665	216	12,191	136	13,823	91.96%
13	30	3,695	390	12,581	106	13,959	92.86%
14	16	3,711	224	12,805	90	14,065	93.57%
15	10	3,721	150	12,955	80	14,155	94.17%
16	14	3,735	224	13,179	66	14,235	94.70%
17	9	3,744	153	13,332	57	14,301	95.14%
18	7	3,751	126	13,458	50	14,358	95.52%
19	5	3,756	95	13,553	45	14,408	95.85%
20	6	3,762	120	13,673	39	14,453	96.15%
21	3	3,765	63	13,736	36	14,492	96.41%
22	4	3,769	88	13,824	32	14,528	96.65%
23	2	3,771	46	13,870	30	14,560	96.86%
24	3	3,774	72	13,942	27	14,590	97.06%
25	3	3,777	75	14,017	24	14,617	97.24%
26	3	3,780	78	14,095	21	14,641	97.40%
28	1	3,781	28	14,123	20	14,683	97.68%
29	1	3,782	29	14,152	19	14,703	97.81%
30	2	3,784	60	14,212	17	14,722	97.94%
31	1	3,785	31	14,243	16	14,739	98.05%
34	2	3,787	68	14,311	14	14,787	98.37%
35	1	3,788	35	14,346	13	14,801	98.46%
36	1	3,789	36	14,382	12	14,814	98.55%
38	1	3,790	38	14,420	11	14,838	98.71%
39	4	3,794	156	14,576	7	14,849	98.78%
45	2	3,796	90	14,666	5	14,891	99.06%
46	1	3,797	46	14,712	4	14,896	99.10%
48	1	3,798	48	14,760	3	14,904	99.15%
56	1	3,799	56	14,816	2	14,928	99.31%
92	1	3,800	92	14,908	1	15,000	99.79%
124	1	3,801	124	15,032	-	15,032	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 9 of 9
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	11	11	-	-	13	-	0.00%
2	1	12	2	2	12	26	23.21%
4	1	13	4	6	11	50	44.64%
5	4	17	20	26	7	61	54.46%
6	2	19	12	38	5	68	60.71%
7	2	21	14	52	3	73	65.18%
8	1	22	8	60	2	76	67.86%
23	1	23	23	83	1	106	94.64%
29	1	24	29	112	-	112	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 1"

Schedule: E-14
Page 1 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	6	6	-	-	2	-	0.00%
13	1	7	13	13	1	26	96.30%
14	1	8	14	27	-	27	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 3/4"

Schedule: E-14
Page 2 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1,552	1,552	-	-	1,846	-	0.00%
1	229	1,781	229	229	1,617	1,846	20.06%
2	383	2,164	766	995	1,234	3,463	37.64%
3	344	2,508	1,032	2,027	890	4,697	51.05%
4	262	2,770	1,048	3,075	628	5,587	60.72%
5	199	2,969	995	4,070	429	6,215	67.55%
6	126	3,095	756	4,826	303	6,644	72.21%
7	82	3,177	574	5,400	221	6,947	75.50%
8	56	3,233	448	5,848	165	7,168	77.90%
9	37	3,270	333	6,181	128	7,333	79.70%
10	30	3,300	300	6,481	98	7,461	81.09%
11	25	3,325	275	6,756	73	7,559	82.15%
12	10	3,335	120	6,876	63	7,632	82.95%
13	10	3,345	130	7,006	53	7,695	83.63%
14	7	3,352	98	7,104	46	7,748	84.21%
15	10	3,362	150	7,254	36	7,794	84.71%
16	7	3,369	112	7,366	29	7,830	85.10%
17	7	3,376	119	7,485	22	7,859	85.41%
18	1	3,377	18	7,503	21	7,881	85.65%
19	5	3,382	95	7,598	16	7,902	85.88%
20	1	3,383	20	7,618	15	7,918	86.06%
21	1	3,384	21	7,639	14	7,933	86.22%
22	3	3,387	66	7,705	11	7,947	86.37%
23	3	3,390	69	7,774	8	7,958	86.49%
27	2	3,392	54	7,828	6	7,990	86.84%
28	1	3,393	28	7,856	5	7,996	86.90%
29	2	3,395	58	7,914	3	8,001	86.96%
33	1	3,396	33	7,947	2	8,013	87.09%
37	1	3,397	37	7,984	1	8,021	87.18%
1217	1	3,398	1,217	9,201	-	9,201	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 3 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	13	13	-	-	14	-	0.00%
1	7	20	7	7	7	14	56.00%
2	4	24	8	15	3	21	84.00%
3	2	26	6	21	1	24	96.00%
4	1	27	4	25	-	25	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 4 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	13	13	-	-	11	-	0.00%
1	4	17	4	4	7	11	21.15%
2	1	18	2	6	6	18	34.62%
3	2	20	6	12	4	24	46.15%
4	2	22	8	20	2	28	53.85%
13	1	23	13	33	1	46	88.46%
19	1	24	19	52	-	52	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 1"

Schedule: E-14
Page 5 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	6	6	-	-	2	-	0.00%
13	1	7	13	13	1	26	96.30%
14	1	8	14	27	-	27	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 3/4"

Schedule: E-14
Page 6 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1,552	1,552	-	-	1,846	-	0.00%
1	229	1,781	229	229	1,617	1,846	20.06%
2	383	2,164	766	995	1,234	3,463	37.64%
3	344	2,508	1,032	2,027	890	4,697	51.05%
4	262	2,770	1,048	3,075	628	5,587	60.72%
5	199	2,969	995	4,070	429	6,215	67.55%
6	126	3,095	756	4,826	303	6,644	72.21%
7	82	3,177	574	5,400	221	6,947	75.50%
8	56	3,233	448	5,848	165	7,168	77.90%
9	37	3,270	333	6,181	128	7,333	79.70%
10	30	3,300	300	6,481	98	7,461	81.09%
11	25	3,325	275	6,756	73	7,559	82.15%
12	10	3,335	120	6,876	63	7,632	82.95%
13	10	3,345	130	7,006	53	7,695	83.63%
14	7	3,352	98	7,104	46	7,748	84.21%
15	10	3,362	150	7,254	36	7,794	84.71%
16	7	3,369	112	7,366	29	7,830	85.10%
17	7	3,376	119	7,485	22	7,859	85.41%
18	1	3,377	18	7,503	21	7,881	85.65%
19	5	3,382	95	7,598	16	7,902	85.88%
20	1	3,383	20	7,618	15	7,918	86.06%
21	1	3,384	21	7,639	14	7,933	86.22%
22	3	3,387	66	7,705	11	7,947	86.37%
23	3	3,390	69	7,774	8	7,958	86.49%
27	2	3,392	54	7,828	6	7,990	86.84%
28	1	3,393	28	7,856	5	7,996	86.90%
29	2	3,395	58	7,914	3	8,001	86.96%
33	1	3,396	33	7,947	2	8,013	87.09%
37	1	3,397	37	7,984	1	8,021	87.18%
1217	1	3,398	1,217	9,201	-	9,201	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 7 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	13	13	-	-	14	-	0.00%
1	7	20	7	7	7	14	56.00%
2	4	24	8	15	3	21	84.00%
3	2	26	6	21	1	24	96.00%
4	1	27	4	25	-	25	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 8 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	13	13	-	-	11	-	0.00%
1	4	17	4	4	7	11	21.15%
2	1	18	2	6	6	18	34.62%
3	2	20	6	12	4	24	46.15%
4	2	22	8	20	2	28	53.85%
13	1	23	13	33	1	46	88.46%
19	1	24	19	52	-	52	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 1"

Schedule: E-14
Page 1 of 32
Preparer: Aaron Silas

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	267	267	-	-	1,147	-	0.00%
1	123	390	123	123	1,024	1,147	7.05%
2	104	494	208	331	920	2,171	13.35%
3	76	570	228	559	844	3,091	19.00%
4	75	645	300	859	769	3,935	24.19%
5	76	721	380	1,239	693	4,704	28.92%
6	72	793	432	1,671	621	5,397	33.18%
7	60	853	420	2,091	561	6,018	37.00%
8	53	906	424	2,515	508	6,579	40.45%
9	47	953	423	2,938	461	7,087	43.57%
10	33	986	330	3,268	428	7,548	46.40%
11	35	1,021	385	3,653	393	7,976	49.03%
12	36	1,057	432	4,085	357	8,369	51.45%
13	26	1,083	338	4,423	331	8,726	53.65%
14	25	1,108	350	4,773	306	9,057	55.68%
15	18	1,126	270	5,043	288	9,363	57.56%
16	15	1,141	240	5,283	273	9,651	59.33%
17	10	1,151	170	5,453	263	9,924	61.01%
18	18	1,169	324	5,777	245	10,187	62.63%
19	17	1,186	323	6,100	228	10,432	64.13%
20	11	1,197	220	6,320	217	10,660	65.54%
21	10	1,207	210	6,530	207	10,877	66.87%
22	7	1,214	154	6,684	200	11,084	68.14%
23	7	1,221	161	6,845	193	11,284	69.37%
24	11	1,232	264	7,109	182	11,477	70.56%
25	16	1,248	400	7,509	166	11,659	71.68%
26	10	1,258	260	7,769	156	11,825	72.70%
27	9	1,267	243	8,012	147	11,981	73.66%
28	6	1,273	168	8,180	141	12,128	74.56%
29	4	1,277	116	8,296	137	12,269	75.43%
30	3	1,280	90	8,386	134	12,406	76.27%
31	6	1,286	186	8,572	128	12,540	77.09%
32	4	1,290	128	8,700	124	12,668	77.88%
33	11	1,301	363	9,063	113	12,792	78.64%
34	7	1,308	238	9,301	106	12,905	79.34%
35	1	1,309	35	9,336	105	13,011	79.99%
36	3	1,312	108	9,444	102	13,116	80.63%
37	4	1,316	148	9,592	98	13,218	81.26%
38	4	1,320	152	9,744	94	13,316	81.86%
39	3	1,323	117	9,861	91	13,410	82.44%
40	3	1,326	120	9,981	88	13,501	83.00%
41	3	1,329	123	10,104	85	13,589	83.54%
42	1	1,330	42	10,146	84	13,674	84.06%
43	6	1,336	258	10,404	78	13,758	84.58%
44	7	1,343	308	10,712	71	13,836	85.06%
45	2	1,345	90	10,802	69	13,907	85.50%
46	3	1,348	138	10,940	66	13,976	85.92%
47	3	1,351	141	11,081	63	14,042	86.33%
48	5	1,356	240	11,321	58	14,105	86.71%
49	2	1,358	98	11,419	56	14,163	87.07%
50	2	1,360	100	11,519	54	14,219	87.42%
51	1	1,361	51	11,570	53	14,273	87.75%
52	3	1,364	156	11,726	50	14,326	88.07%
53	4	1,368	212	11,938	46	14,376	88.38%
54	3	1,371	162	12,100	43	14,422	88.66%
56	3	1,374	168	12,268	40	14,508	89.19%
57	3	1,377	171	12,439	37	14,548	89.44%
58	1	1,378	58	12,497	36	14,585	89.67%
59	1	1,379	59	12,556	35	14,621	89.89%
60	1	1,380	60	12,616	34	14,656	90.10%
61	1	1,381	61	12,677	33	14,690	90.31%
62	2	1,383	124	12,801	31	14,723	90.51%
63	2	1,385	126	12,927	29	14,754	90.70%
64	2	1,387	128	13,055	27	14,783	90.88%
65	1	1,388	65	13,120	26	14,810	91.05%
66	1	1,389	66	13,186	25	14,836	91.21%
68	1	1,390	68	13,254	24	14,886	91.52%
70	2	1,392	140	13,394	22	14,934	91.81%
71	1	1,393	71	13,465	21	14,956	91.95%
72	1	1,394	72	13,537	20	14,977	92.08%
75	1	1,395	75	13,612	19	15,037	92.44%
77	1	1,396	77	13,689	18	15,075	92.68%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 1"

Schedule: E-14
Page 2 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
78	1	1,397	78	13,767	17	15,093	92.79%
79	1	1,398	79	13,846	16	15,110	92.89%
80	1	1,399	80	13,926	15	15,126	92.99%
85	1	1,400	85	14,011	14	15,201	93.45%
91	1	1,401	91	14,102	13	15,285	93.97%
95	1	1,402	95	14,197	12	15,337	94.29%
96	1	1,403	96	14,293	11	15,349	94.36%
97	1	1,404	97	14,390	10	15,360	94.43%
100	1	1,405	100	14,490	9	15,390	94.61%
125	1	1,406	125	14,615	8	15,615	96.00%
127	1	1,407	127	14,742	7	15,631	96.10%
135	1	1,408	135	14,877	6	15,687	96.44%
151	1	1,409	151	15,028	5	15,783	97.03%
155	1	1,410	155	15,183	4	15,803	97.15%
177	1	1,411	177	15,360	3	15,891	97.69%
225	1	1,412	225	15,585	2	16,035	98.58%
263	1	1,413	263	15,848	1	16,111	99.05%
418	1	1,414	418	16,266	-	16,266	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 1.5"

Schedule: E-14
Page 3 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	37	37	-	-	110	-	0.00%
1	12	49	12	12	98	110	2.17%
2	3	52	6	18	95	208	4.11%
3	12	64	36	54	83	303	5.99%
4	6	70	24	78	77	386	7.63%
5	5	75	25	103	72	463	9.15%
6	2	77	12	115	70	535	10.57%
7	3	80	21	136	67	605	11.95%
8	1	81	8	144	66	672	13.28%
9	4	85	36	180	62	738	14.58%
10	2	87	20	200	60	800	15.80%
11	3	90	33	233	57	860	16.99%
12	2	92	24	257	55	917	18.12%
13	1	93	13	270	54	972	19.20%
17	2	95	34	304	52	1,188	23.47%
18	2	97	36	340	50	1,240	24.50%
19	1	98	19	359	49	1,290	25.48%
21	3	101	63	422	46	1,388	27.42%
24	1	102	24	446	45	1,526	30.15%
26	1	103	26	472	44	1,616	31.92%
29	4	107	116	588	40	1,748	34.53%
31	2	109	62	650	38	1,828	36.11%
33	1	110	33	683	37	1,904	37.61%
36	1	111	36	719	36	2,015	39.81%
37	1	112	37	756	35	2,051	40.52%
38	1	113	38	794	34	2,086	41.21%
39	2	115	78	872	32	2,120	41.88%
41	2	117	82	954	30	2,184	43.15%
43	2	119	86	1,040	28	2,244	44.33%
44	1	120	44	1,084	27	2,272	44.88%
45	1	121	45	1,129	26	2,299	45.42%
46	1	122	46	1,175	25	2,325	45.93%
48	1	123	48	1,223	24	2,375	46.92%
51	1	124	51	1,274	23	2,447	48.34%
52	1	125	52	1,326	22	2,470	48.79%
53	2	127	106	1,432	20	2,492	49.23%
55	1	128	55	1,487	19	2,532	50.02%
58	1	129	58	1,545	18	2,589	51.15%
99	1	130	99	1,644	17	3,327	65.73%
106	1	131	106	1,750	16	3,446	68.08%
110	1	132	110	1,860	15	3,510	69.34%
114	1	133	114	1,974	14	3,570	70.53%
117	2	135	234	2,208	12	3,612	71.36%
120	2	137	240	2,448	10	3,648	72.07%
124	1	138	124	2,572	9	3,688	72.86%
127	1	139	127	2,699	8	3,715	73.39%
128	1	140	128	2,827	7	3,723	73.55%
133	1	141	133	2,960	6	3,758	74.24%
158	1	142	158	3,118	5	3,908	77.20%
163	1	143	163	3,281	4	3,933	77.70%
205	1	144	205	3,486	3	4,101	81.02%
226	1	145	226	3,712	2	4,164	82.26%
636	1	146	636	4,348	1	4,984	98.46%
714	1	147	714	5,062	-	5,062	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 2"

Schedule: E-14
Page 4 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	23	23	-	-	183	-	0.00%
1	5	28	5	5	178	183	2.21%
2	5	33	10	15	173	361	4.36%
3	5	38	15	30	168	534	6.45%
4	10	48	40	70	158	702	8.49%
5	7	55	35	105	151	860	10.40%
6	4	59	24	129	147	1,011	12.22%
7	3	62	21	150	144	1,158	14.00%
8	1	63	8	158	143	1,302	15.74%
9	4	67	36	194	139	1,445	17.47%
10	4	71	40	234	135	1,584	19.15%
11	6	77	66	300	129	1,719	20.78%
12	4	81	48	348	125	1,848	22.34%
13	6	87	78	426	119	1,973	23.85%
14	2	89	28	454	117	2,092	25.29%
15	2	91	30	484	115	2,209	26.70%
16	3	94	48	532	112	2,324	28.09%
18	2	96	36	568	110	2,548	30.80%
19	2	98	38	606	108	2,658	32.13%
20	1	99	20	626	107	2,766	33.43%
22	2	101	44	670	105	2,980	36.02%
23	3	104	69	739	102	3,085	37.29%
25	3	107	75	814	99	3,289	39.76%
26	1	108	26	840	98	3,388	40.95%
28	1	109	28	868	97	3,584	43.32%
29	2	111	58	926	95	3,681	44.49%
30	2	113	60	986	93	3,776	45.64%
31	1	114	31	1,017	92	3,869	46.77%
32	1	115	32	1,049	91	3,961	47.88%
35	4	119	140	1,189	87	4,234	51.18%
36	1	120	36	1,225	86	4,321	52.23%
37	1	121	37	1,262	85	4,407	53.27%
38	2	123	76	1,338	83	4,492	54.30%
40	2	125	80	1,418	81	4,658	56.30%
41	1	126	41	1,459	80	4,739	57.28%
42	1	127	42	1,501	79	4,819	58.25%
43	2	129	86	1,587	77	4,898	59.20%
44	4	133	176	1,763	73	4,975	60.14%
45	2	135	90	1,853	71	5,048	61.02%
46	4	139	184	2,037	67	5,119	61.88%
47	1	140	47	2,084	66	5,186	62.69%
48	3	143	144	2,228	63	5,252	63.48%
49	1	144	49	2,277	62	5,315	64.25%
50	2	146	100	2,377	60	5,377	64.99%
51	2	148	102	2,479	58	5,437	65.72%
52	4	152	208	2,687	54	5,495	66.42%
53	1	153	53	2,740	53	5,549	67.07%
54	1	154	54	2,794	52	5,602	67.71%
55	1	155	55	2,849	51	5,654	68.34%
56	2	157	112	2,961	49	5,705	68.96%
57	3	160	171	3,132	46	5,754	69.55%
59	1	161	59	3,191	45	5,846	70.66%
61	1	162	61	3,252	44	5,936	71.75%
62	1	163	62	3,314	43	5,980	72.28%
63	1	164	63	3,377	42	6,023	72.80%
64	2	166	128	3,505	40	6,065	73.31%
66	1	167	66	3,571	39	6,145	74.28%
67	2	169	134	3,705	37	6,184	74.75%
71	1	170	71	3,776	36	6,332	76.54%
73	2	172	146	3,922	34	6,404	77.41%
75	1	173	75	3,997	33	6,472	78.23%
76	1	174	76	4,073	32	6,505	78.63%
78	1	175	78	4,151	31	6,569	79.40%
80	1	176	80	4,231	30	6,631	80.15%
81	1	177	81	4,312	29	6,661	80.51%
82	1	178	82	4,394	28	6,690	80.87%
85	1	179	85	4,479	27	6,774	81.88%
88	1	180	88	4,567	26	6,855	82.86%
89	2	182	178	4,745	24	6,881	83.17%
92	1	183	92	4,837	23	6,953	84.04%
94	1	184	94	4,931	22	6,999	84.60%
101	1	185	101	5,032	21	7,153	86.46%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 2"

Schedule: E-14
Page 5 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
103	1	186	103	5,135	20	7,195	86.97%
106	2	188	212	5,347	18	7,255	87.69%
111	1	189	111	5,458	17	7,345	88.78%
118	1	190	118	5,576	16	7,464	90.22%
123	1	191	123	5,699	15	7,544	91.19%
127	1	192	127	5,826	14	7,604	91.91%
128	2	194	256	6,082	12	7,618	92.08%
130	1	195	130	6,212	11	7,642	92.37%
138	1	196	138	6,350	10	7,730	93.44%
139	1	197	139	6,489	9	7,740	93.56%
144	1	197	144	6,494	9	7,790	94.16%
145	2	199	290	6,784	7	7,799	94.27%
150	1	200	150	6,934	6	7,834	94.69%
155	1	201	155	7,089	5	7,864	95.06%
157	1	202	157	7,246	4	7,874	95.18%
163	1	203	163	7,409	3	7,898	95.47%
194	1	204	194	7,603	2	7,991	96.59%
222	1	205	222	7,825	1	8,047	97.27%
320	1	205	320	7,923	1	8,243	99.64%
350	1	206	350	8,273	-	8,273	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 3"

Schedule: E-14
Page 6 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
15	1	1	15	15	9	150	72.46%
16	1	2	16	31	8	159	76.81%
17	1	3	17	48	7	167	80.68%
18	1	4	18	66	6	174	84.06%
19	1	5	19	85	5	180	86.96%
21	1	6	21	106	4	190	91.79%
24	1	7	24	130	3	202	97.58%
25	1	8	25	155	2	205	99.03%
26	2	10	52	207	-	207	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 3/4"

Schedule: E-14
Page 7 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1,820	1,820	-	-	2,649	-	0.00%
1	355	2,175	355	355	2,294	2,649	20.07%
2	513	2,688	1,026	1,381	1,781	4,943	37.46%
3	489	3,177	1,467	2,848	1,292	6,724	50.95%
4	368	3,545	1,472	4,320	924	8,016	60.75%
5	284	3,829	1,420	5,740	640	8,940	67.75%
6	165	3,994	990	6,730	475	9,580	72.60%
7	132	4,126	924	7,654	343	10,055	76.20%
8	77	4,203	616	8,270	266	10,398	78.80%
9	56	4,259	504	8,774	210	10,664	80.81%
10	47	4,306	470	9,244	163	10,874	82.40%
11	35	4,341	385	9,629	128	11,037	83.64%
12	15	4,356	180	9,809	113	11,165	84.61%
13	15	4,371	195	10,004	98	11,278	85.47%
14	13	4,384	182	10,186	85	11,376	86.21%
15	13	4,397	195	10,381	72	11,461	86.85%
16	14	4,411	224	10,605	58	11,533	87.40%
17	10	4,421	170	10,775	48	11,591	87.84%
18	6	4,427	108	10,883	42	11,639	88.20%
19	6	4,433	114	10,997	36	11,681	88.52%
20	3	4,436	60	11,057	33	11,717	88.79%
21	5	4,441	105	11,162	28	11,750	89.04%
22	3	4,444	66	11,228	25	11,778	89.25%
23	6	4,450	138	11,366	19	11,803	89.44%
24	2	4,452	48	11,414	17	11,822	89.59%
25	2	4,454	50	11,464	15	11,839	89.72%
27	2	4,456	54	11,518	13	11,869	89.94%
28	1	4,457	28	11,546	12	11,882	90.04%
29	3	4,460	87	11,633	9	11,894	90.13%
30	1	4,461	30	11,663	8	11,903	90.20%
31	2	4,463	62	11,725	6	11,911	90.26%
33	1	4,464	33	11,758	5	11,923	90.35%
35	1	4,465	35	11,793	4	11,933	90.43%
37	1	4,466	37	11,830	3	11,941	90.49%
38	1	4,467	38	11,868	2	11,944	90.51%
111	1	4,468	111	11,979	1	12,090	91.62%
1217	1	4,469	1,217	13,196	-	13,196	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 5/8 x 3/4"

Schedule: E-14
Page 8 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	21,227	21,227	-	-	109,325	-	0.00%
1	17,705	38,932	17,705	17,705	91,620	109,325	17.32%
2	19,814	58,746	39,628	57,333	71,806	200,945	31.84%
3	17,370	76,116	52,110	109,443	54,436	272,751	43.22%
4	13,002	89,118	52,008	161,451	41,434	327,187	51.84%
5	9,218	98,336	46,090	207,541	32,216	368,621	58.41%
6	6,628	104,964	39,768	247,309	25,588	400,837	63.51%
7	4,739	109,703	33,173	280,482	20,849	426,425	67.57%
8	3,506	113,209	28,048	308,530	17,343	447,274	70.87%
9	2,576	115,785	23,184	331,714	14,767	464,617	73.62%
10	2,021	117,806	20,210	351,924	12,746	479,384	75.96%
11	1,619	119,425	17,809	369,733	11,127	492,130	77.98%
12	1,346	120,771	16,152	385,885	9,781	503,257	79.74%
13	1,130	121,901	14,690	400,575	8,651	513,038	81.29%
14	901	122,802	12,614	413,189	7,750	521,689	82.66%
15	829	123,631	12,435	425,624	6,921	529,439	83.89%
16	726	124,357	11,616	437,240	6,195	536,360	84.99%
17	590	124,947	10,030	447,270	5,605	542,555	85.97%
18	540	125,487	9,720	456,990	5,065	548,160	86.86%
19	481	125,968	9,139	466,129	4,584	553,225	87.66%
20	400	126,368	8,000	474,129	4,184	557,809	88.39%
21	344	126,712	7,224	481,353	3,840	561,993	89.05%
22	352	127,064	7,744	489,097	3,488	565,833	89.66%
23	306	127,370	7,038	496,135	3,182	569,321	90.21%
24	274	127,644	6,576	502,711	2,908	572,503	90.72%
25	246	127,890	6,150	508,861	2,662	575,411	91.18%
26	201	128,091	5,226	514,087	2,461	578,073	91.60%
27	193	128,284	5,211	519,298	2,268	580,534	91.99%
28	169	128,453	4,732	524,030	2,099	582,802	92.35%
29	158	128,611	4,582	528,612	1,941	584,901	92.68%
30	140	128,751	4,200	532,812	1,801	586,842	92.99%
31	144	128,895	4,464	537,276	1,657	588,643	93.27%
32	112	129,007	3,584	540,860	1,545	590,300	93.54%
33	109	129,116	3,597	544,457	1,436	591,845	93.78%
34	94	129,210	3,196	547,653	1,342	593,281	94.01%
35	93	129,303	3,255	550,908	1,249	594,623	94.22%
36	73	129,376	2,628	553,536	1,176	595,872	94.42%
37	78	129,454	2,886	556,422	1,098	597,048	94.61%
38	60	129,514	2,280	558,702	1,038	598,146	94.78%
39	59	129,573	2,301	561,003	979	599,184	94.94%
40	49	129,622	1,960	562,963	930	600,163	95.10%
41	42	129,664	1,722	564,685	888	601,093	95.25%
42	54	129,718	2,268	566,953	834	601,981	95.39%
43	38	129,756	1,634	568,587	796	602,815	95.52%
44	34	129,790	1,496	570,083	762	603,611	95.65%
45	34	129,824	1,530	571,613	728	604,373	95.77%
46	35	129,859	1,610	573,223	693	605,101	95.88%
47	29	129,888	1,363	574,586	664	605,794	95.99%
48	36	129,924	1,728	576,314	628	606,458	96.10%
49	25	129,949	1,225	577,539	603	607,086	96.20%
50	22	129,971	1,100	578,639	581	607,689	96.29%
51	19	129,990	969	579,608	562	608,270	96.38%
52	24	130,014	1,248	580,856	538	608,832	96.47%
53	22	130,036	1,166	582,022	516	609,370	96.56%
54	16	130,052	864	582,886	500	609,886	96.64%
55	15	130,067	825	583,711	485	610,386	96.72%
56	16	130,083	896	584,607	469	610,871	96.80%
57	21	130,104	1,197	585,804	448	611,340	96.87%
58	18	130,122	1,044	586,848	430	611,788	96.94%
59	23	130,145	1,357	588,205	407	612,218	97.01%
60	13	130,158	780	588,985	394	612,625	97.07%
61	18	130,176	1,098	590,083	376	613,019	97.14%
62	14	130,190	868	590,951	362	613,395	97.20%
63	11	130,201	693	591,644	351	613,757	97.25%
64	11	130,212	704	592,348	340	614,108	97.31%
65	12	130,224	780	593,128	328	614,448	97.36%
66	8	130,232	528	593,656	320	614,776	97.41%
67	10	130,242	670	594,326	310	615,096	97.47%
68	6	130,248	408	594,734	304	615,406	97.51%
69	4	130,252	276	595,010	300	615,710	97.56%
70	13	130,265	910	595,920	287	616,010	97.61%
71	10	130,275	710	596,630	277	616,297	97.66%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 5/8 x 3/4"

Schedule: E-14
Page 9 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
72	8	130,283	576	597,206	269	616,574	97.70%
73	3	130,286	219	597,425	266	616,843	97.74%
74	5	130,291	370	597,795	261	617,109	97.78%
75	8	130,299	600	598,395	253	617,370	97.83%
76	9	130,308	684	599,079	244	617,623	97.87%
77	8	130,316	616	599,695	236	617,867	97.90%
78	5	130,321	390	600,085	231	618,103	97.94%
79	6	130,327	474	600,559	225	618,334	97.98%
80	6	130,333	480	601,039	219	618,559	98.01%
81	6	130,339	486	601,525	213	618,778	98.05%
82	5	130,344	410	601,935	208	618,991	98.08%
83	3	130,347	249	602,184	205	619,199	98.12%
84	2	130,349	168	602,352	203	619,404	98.15%
85	3	130,352	255	602,607	200	619,607	98.18%
86	3	130,355	258	602,865	197	619,807	98.21%
87	7	130,362	609	603,474	190	620,004	98.24%
88	4	130,366	352	603,826	186	620,194	98.27%
89	5	130,371	445	604,271	181	620,380	98.30%
90	3	130,374	270	604,541	178	620,561	98.33%
91	3	130,377	273	604,814	175	620,739	98.36%
92	3	130,380	276	605,090	172	620,914	98.39%
93	5	130,385	465	605,555	167	621,086	98.41%
94	8	130,393	752	606,307	159	621,253	98.44%
95	2	130,395	190	606,497	157	621,412	98.47%
96	3	130,398	288	606,785	154	621,569	98.49%
97	6	130,404	582	607,367	148	621,723	98.52%
98	5	130,409	490	607,857	143	621,871	98.54%
100	5	130,414	500	608,357	138	622,157	98.58%
102	3	130,417	306	608,663	135	622,433	98.63%
103	3	130,420	309	608,972	132	622,568	98.65%
104	5	130,425	520	609,492	127	622,700	98.67%
105	1	130,426	105	609,597	126	622,827	98.69%
107	1	130,427	107	609,704	125	623,079	98.73%
108	1	130,428	108	609,812	124	623,204	98.75%
109	3	130,431	327	610,139	121	623,328	98.77%
110	1	130,432	110	610,249	120	623,449	98.79%
112	3	130,435	336	610,585	117	623,689	98.83%
114	1	130,436	114	610,699	116	623,923	98.86%
115	2	130,438	230	610,929	114	624,039	98.88%
116	2	130,440	232	611,161	112	624,153	98.90%
117	3	130,443	351	611,512	109	624,265	98.92%
118	2	130,445	236	611,748	107	624,374	98.94%
119	3	130,448	357	612,105	104	624,481	98.95%
120	3	130,451	360	612,465	101	624,585	98.97%
121	2	130,453	242	612,707	99	624,686	98.98%
122	2	130,455	244	612,951	97	624,785	99.00%
123	1	130,456	123	613,074	96	624,882	99.02%
124	4	130,460	496	613,570	92	624,978	99.03%
127	1	130,461	127	613,697	91	625,254	99.07%
128	1	130,462	128	613,825	90	625,345	99.09%
129	1	130,463	129	613,954	89	625,435	99.10%
130	4	130,467	520	614,474	85	625,524	99.12%
131	2	130,469	262	614,736	83	625,609	99.13%
133	1	130,470	133	614,869	82	625,775	99.16%
134	1	130,471	134	615,003	81	625,857	99.17%
135	1	130,472	135	615,138	80	625,938	99.18%
136	2	130,474	272	615,410	78	626,018	99.20%
138	1	130,475	138	615,548	77	626,174	99.22%
140	5	130,480	700	616,248	72	626,328	99.24%
141	1	130,481	141	616,389	71	626,400	99.26%
142	2	130,483	284	616,673	69	626,471	99.27%
144	2	130,485	288	616,961	67	626,609	99.29%
146	1	130,486	146	617,107	66	626,743	99.31%
149	3	130,489	447	617,554	63	626,941	99.34%
150	1	130,490	150	617,704	62	627,004	99.35%
152	1	130,491	152	617,856	61	627,128	99.37%
153	1	130,492	153	618,009	60	627,189	99.38%
154	2	130,494	308	618,317	58	627,249	99.39%
155	1	130,495	155	618,472	57	627,307	99.40%
157	2	130,497	314	618,786	55	627,421	99.42%
158	2	130,499	316	619,102	53	627,476	99.43%
159	2	130,501	318	619,420	51	627,529	99.44%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 5/8 x 3/4"

Schedule: E-14
Page 10 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
160	1	130,502	160	619,580	50	627,580	99.44%
161	1	130,503	161	619,741	49	627,630	99.45%
163	1	130,504	163	619,904	48	627,728	99.47%
166	1	130,505	166	620,070	47	627,872	99.49%
167	1	130,506	167	620,237	46	627,919	99.50%
168	1	130,507	168	620,405	45	627,965	99.50%
169	1	130,508	169	620,574	44	628,010	99.51%
170	1	130,509	170	620,744	43	628,054	99.52%
171	1	130,510	171	620,915	42	628,097	99.53%
172	2	130,512	344	621,259	40	628,139	99.53%
173	2	130,514	346	621,605	38	628,179	99.54%
175	1	130,515	175	621,780	37	628,255	99.55%
176	1	130,516	176	621,956	36	628,292	99.56%
177	1	130,517	177	622,133	35	628,328	99.56%
178	1	130,518	178	622,311	34	628,363	99.57%
180	2	130,520	360	622,671	32	628,431	99.58%
183	1	130,521	183	622,854	31	628,527	99.59%
184	1	130,522	184	623,038	30	628,558	99.60%
185	2	130,524	370	623,408	28	628,588	99.60%
193	1	130,525	193	623,601	27	628,812	99.64%
195	2	130,527	390	623,991	25	628,866	99.65%
204	1	130,528	204	624,195	24	629,091	99.68%
209	1	130,529	209	624,404	23	629,211	99.70%
213	2	130,531	426	624,830	21	629,303	99.72%
215	2	130,533	430	625,260	19	629,345	99.72%
220	1	130,534	220	625,480	18	629,440	99.74%
226	1	130,535	226	625,706	17	629,548	99.76%
237	1	130,536	237	625,943	16	629,735	99.78%
246	1	130,537	246	626,189	15	629,879	99.81%
251	1	130,538	251	626,440	14	629,954	99.82%
252	1	130,539	252	626,692	13	629,968	99.82%
253	1	130,540	253	626,945	12	629,981	99.82%
265	1	130,541	265	627,210	11	630,125	99.85%
278	1	130,542	278	627,488	10	630,268	99.87%
283	1	130,543	283	627,771	9	630,318	99.88%
296	1	130,544	296	628,067	8	630,435	99.90%
297	1	130,545	297	628,364	7	630,443	99.90%
309	1	130,546	309	628,673	6	630,527	99.91%
318	1	130,547	318	628,991	5	630,581	99.92%
319	1	130,548	319	629,310	4	630,586	99.92%
339	1	130,549	339	629,649	3	630,666	99.93%
362	1	130,550	362	630,011	2	630,735	99.94%
432	1	130,551	432	630,443	1	630,875	99.97%
650	1	130,552	650	631,093	-	631,093	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 8"

Schedule: E-14
Page 11 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	2	2	-	-	22	-	0.00%
624	1	3	624	624	21	13,728	33.55%
661	1	4	661	1,285	20	14,505	35.45%
832	1	5	832	2,117	19	17,925	43.80%
1099	1	6	1,099	3,216	18	22,998	56.20%
1169	1	7	1,169	4,385	17	24,258	59.28%
1393	1	8	1,393	5,778	16	28,066	68.58%
1775	1	9	1,775	7,553	15	34,178	83.52%
1804	2	11	3,608	11,161	13	34,613	84.58%
1810	1	12	1,810	12,971	12	34,691	84.77%
1853	1	13	1,853	14,824	11	35,207	86.03%
1973	1	14	1,973	16,797	10	36,527	89.26%
2001	1	15	2,001	18,798	9	36,807	89.94%
2005	1	16	2,005	20,803	8	36,843	90.03%
2080	1	17	2,080	22,883	7	37,443	91.50%
2085	1	18	2,085	24,968	6	37,478	91.58%
2153	1	19	2,153	27,121	5	37,886	92.58%
2155	1	20	2,155	29,276	4	37,896	92.61%
2236	1	21	2,236	31,512	3	38,220	93.40%
2524	1	22	2,524	34,036	2	39,084	95.51%
2560	1	23	2,560	36,596	1	39,156	95.68%
4326	1	24	4,326	40,922	-	40,922	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 12 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	430	430	-	-	2,377	-	0.00%
1	331	761	331	331	2,046	2,377	10.43%
2	337	1,098	674	1,005	1,709	4,423	19.41%
3	273	1,371	819	1,824	1,436	6,132	26.91%
4	212	1,583	848	2,672	1,224	7,568	33.22%
5	132	1,715	660	3,332	1,092	8,792	38.59%
6	100	1,815	600	3,932	992	9,884	43.38%
7	98	1,913	686	4,618	894	10,876	47.74%
8	62	1,975	496	5,114	832	11,770	51.66%
9	69	2,044	621	5,735	763	12,602	55.31%
10	68	2,112	680	6,415	695	13,365	58.66%
11	58	2,170	638	7,053	637	14,060	61.71%
12	51	2,221	612	7,665	586	14,697	64.51%
13	63	2,284	819	8,484	523	15,283	67.08%
14	57	2,341	798	9,282	466	15,806	69.37%
15	37	2,378	555	9,837	429	16,272	71.42%
16	30	2,408	480	10,317	399	16,701	73.30%
17	35	2,443	595	10,912	364	17,100	75.05%
18	24	2,467	432	11,344	340	17,464	76.65%
19	27	2,494	513	11,857	313	17,804	78.14%
20	20	2,514	400	12,257	293	18,117	79.52%
21	23	2,537	483	12,740	270	18,410	80.80%
22	15	2,552	330	13,070	255	18,680	81.99%
23	20	2,572	460	13,530	235	18,935	83.11%
24	18	2,590	432	13,962	217	19,170	84.14%
25	17	2,607	425	14,387	200	19,387	85.09%
26	18	2,625	468	14,855	182	19,587	85.97%
27	13	2,638	351	15,206	169	19,769	86.77%
28	13	2,651	364	15,570	156	19,938	87.51%
29	13	2,664	377	15,947	143	20,094	88.19%
30	8	2,672	240	16,187	135	20,237	88.82%
31	9	2,681	279	16,466	126	20,372	89.41%
32	7	2,688	224	16,690	119	20,498	89.97%
33	8	2,696	264	16,954	111	20,617	90.49%
34	6	2,702	204	17,158	105	20,728	90.98%
35	8	2,710	280	17,438	97	20,833	91.44%
36	9	2,719	324	17,762	88	20,930	91.86%
37	3	2,722	111	17,873	85	21,018	92.25%
38	6	2,728	228	18,101	79	21,103	92.62%
39	5	2,733	195	18,296	74	21,182	92.97%
40	3	2,736	120	18,416	71	21,256	93.29%
41	9	2,745	369	18,785	62	21,327	93.61%
42	5	2,750	210	18,995	57	21,389	93.88%
43	1	2,751	43	19,038	56	21,446	94.13%
44	3	2,754	132	19,170	53	21,502	94.37%
45	3	2,757	135	19,305	50	21,555	94.61%
46	5	2,762	230	19,535	45	21,605	94.83%
47	2	2,764	94	19,629	43	21,650	95.02%
49	1	2,765	49	19,678	42	21,736	95.40%
50	3	2,768	150	19,828	39	21,778	95.58%
51	2	2,770	102	19,930	37	21,817	95.76%
52	2	2,772	104	20,034	35	21,854	95.92%
53	1	2,773	53	20,087	34	21,889	96.07%
54	1	2,774	54	20,141	33	21,923	96.22%
55	3	2,777	165	20,306	30	21,956	96.37%
56	2	2,779	112	20,418	28	21,986	96.50%
58	1	2,780	58	20,476	27	22,042	96.74%
59	1	2,781	59	20,535	26	22,069	96.86%
60	1	2,782	60	20,595	25	22,095	96.98%
61	1	2,783	61	20,656	24	22,120	97.09%
62	3	2,786	186	20,842	21	22,144	97.19%
66	1	2,787	66	20,908	20	22,228	97.56%
69	2	2,789	138	21,046	18	22,288	97.82%
70	1	2,790	70	21,116	17	22,306	97.90%
71	3	2,793	213	21,329	14	22,323	97.98%
73	1	2,794	73	21,402	13	22,351	98.10%
75	1	2,795	75	21,477	12	22,377	98.21%
81	1	2,796	81	21,558	11	22,449	98.53%
86	1	2,797	86	21,644	10	22,504	98.77%
89	1	2,798	89	21,733	9	22,534	98.90%
94	2	2,800	188	21,921	7	22,579	99.10%
98	1	2,801	98	22,019	6	22,607	99.22%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 13 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
99	1	2,802	99	22,118	5	22,613	99.25%
101	1	2,803	101	22,219	4	22,623	99.29%
115	1	2,804	115	22,334	3	22,679	99.54%
119	1	2,805	119	22,453	2	22,691	99.59%
146	1	2,806	146	22,599	1	22,745	99.83%
185	1	2,807	185	22,784	-	22,784	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 1"

Schedule: E-14
Page 14 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
17	1	1	17	17	11	204	47.78%
27	3	4	81	98	8	314	73.54%
35	1	5	35	133	7	378	88.52%
36	1	6	36	169	6	385	90.16%
38	2	8	76	245	4	397	92.97%
40	1	9	40	285	3	405	94.85%
42	1	10	42	327	2	411	96.25%
46	1	11	46	373	1	419	98.13%
54	1	12	54	427	-	427	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 2"

Schedule: E-14
Page 15 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	3	3	-	-	216	-	0.00%
1	1	4	1	1	215	216	0.59%
2	4	8	8	9	211	431	1.18%
3	1	9	3	12	210	642	1.76%
4	1	10	4	16	209	852	2.34%
10	1	11	10	26	208	2,106	5.77%
15	2	13	30	56	206	3,146	8.63%
18	1	14	18	74	205	3,764	10.32%
19	1	15	19	93	204	3,969	10.88%
21	1	16	21	114	203	4,377	12.00%
22	1	17	22	136	202	4,580	12.56%
24	1	18	24	160	201	4,984	13.67%
28	1	19	28	188	200	5,788	15.87%
29	1	20	29	217	199	5,988	16.42%
30	2	22	60	277	197	6,187	16.96%
33	5	27	165	442	192	6,778	18.58%
35	2	29	70	512	190	7,162	19.64%
36	2	31	72	584	188	7,352	20.16%
38	2	33	76	660	186	7,728	21.19%
40	2	35	80	740	184	8,100	22.21%
42	1	36	42	782	183	8,468	23.22%
43	1	37	43	825	182	8,651	23.72%
44	1	38	44	869	181	8,833	24.22%
45	1	39	45	914	180	9,014	24.71%
47	3	42	141	1,055	177	9,374	25.70%
48	1	43	48	1,103	176	9,551	26.19%
49	2	45	98	1,201	174	9,727	26.67%
51	1	46	51	1,252	173	10,075	27.62%
53	1	47	53	1,305	172	10,421	28.57%
54	2	49	108	1,413	170	10,593	29.04%
55	2	51	110	1,523	168	10,763	29.51%
56	1	52	56	1,579	167	10,931	29.97%
57	2	54	114	1,693	165	11,098	30.43%
59	1	55	59	1,752	164	11,428	31.33%
62	1	56	62	1,814	163	11,920	32.68%
63	1	57	63	1,877	162	12,083	33.13%
64	1	58	64	1,941	161	12,245	33.57%
65	2	60	130	2,071	159	12,406	34.02%
66	1	61	66	2,137	158	12,565	34.45%
68	1	62	68	2,205	157	12,881	35.32%
70	1	63	70	2,275	156	13,195	36.18%
71	1	64	71	2,346	155	13,351	36.61%
72	4	68	288	2,634	151	13,506	37.03%
73	2	70	146	2,780	149	13,657	37.45%
75	2	72	150	2,930	147	13,955	38.26%
79	2	74	158	3,088	145	14,543	39.87%
80	1	75	80	3,168	144	14,688	40.27%
83	1	76	83	3,251	143	15,120	41.46%
84	2	78	168	3,419	141	15,263	41.85%
86	2	80	172	3,591	139	15,545	42.62%
87	3	83	261	3,852	136	15,684	43.00%
89	1	84	89	3,941	135	15,956	43.75%
94	1	85	94	4,035	134	16,631	45.60%
95	1	86	95	4,130	133	16,765	45.97%
96	1	87	96	4,226	132	16,898	46.33%
97	6	93	582	4,808	126	17,030	46.69%
99	3	96	297	5,105	123	17,282	47.38%
100	1	97	100	5,205	122	17,405	47.72%
101	1	98	101	5,306	121	17,527	48.06%
102	2	100	204	5,510	119	17,648	48.39%
103	1	101	103	5,613	118	17,767	48.71%
104	2	103	208	5,821	116	17,885	49.04%
105	2	105	210	6,031	114	18,001	49.36%
106	1	106	106	6,137	113	18,115	49.67%
108	1	107	108	6,245	112	18,341	50.29%
109	1	108	109	6,354	111	18,453	50.59%
111	2	110	222	6,576	109	18,675	51.20%
112	1	111	112	6,688	108	18,784	51.50%
113	2	113	226	6,914	106	18,892	51.80%
116	1	114	116	7,030	105	19,210	52.67%
119	1	115	119	7,149	104	19,525	53.53%
120	1	116	120	7,269	103	19,629	53.82%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 2"

Schedule: E-14
Page 16 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
121	1	117	121	7,390	102	19,732	54.10%
122	2	119	244	7,634	100	19,834	54.38%
124	2	121	248	7,882	98	20,034	54.93%
126	2	123	252	8,134	96	20,230	55.47%
127	2	125	254	8,388	94	20,326	55.73%
128	2	127	256	8,644	92	20,420	55.99%
129	1	128	129	8,773	91	20,512	56.24%
131	1	129	131	8,904	90	20,694	56.74%
133	1	130	133	9,037	89	20,874	57.23%
134	1	131	134	9,171	88	20,963	57.48%
135	1	132	135	9,306	87	21,051	57.72%
136	1	133	136	9,442	86	21,138	57.96%
137	1	134	137	9,579	85	21,224	58.19%
145	1	135	145	9,724	84	21,904	60.06%
147	1	136	147	9,871	83	22,072	60.52%
149	1	137	149	10,020	82	22,238	60.97%
154	1	138	154	10,174	81	22,648	62.10%
155	1	139	155	10,329	80	22,729	62.32%
161	2	141	322	10,651	78	23,209	63.64%
163	1	142	163	10,814	77	23,365	64.06%
168	2	144	336	11,150	75	23,750	65.12%
174	1	145	174	11,324	74	24,200	66.35%
187	1	146	187	11,511	73	25,162	68.99%
189	2	148	378	11,889	71	25,308	69.39%
192	1	149	192	12,081	70	25,521	69.97%
194	2	151	388	12,469	68	25,661	70.36%
197	1	152	197	12,666	67	25,865	70.92%
201	1	153	201	12,867	66	26,133	71.65%
204	1	154	204	13,071	65	26,331	72.20%
208	1	155	208	13,279	64	26,591	72.91%
213	1	156	213	13,492	63	26,911	73.79%
214	1	157	214	13,706	62	26,974	73.96%
216	2	159	432	14,138	60	27,098	74.30%
217	1	160	217	14,355	59	27,158	74.46%
219	1	161	219	14,574	58	27,276	74.79%
220	2	163	440	15,014	56	27,334	74.95%
230	1	164	230	15,244	55	27,894	76.48%
233	1	165	233	15,477	54	28,059	76.93%
235	2	167	470	15,947	52	28,167	77.23%
237	2	169	474	16,421	50	28,271	77.51%
239	1	170	239	16,660	49	28,371	77.79%
241	1	171	241	16,901	48	28,469	78.06%
247	1	172	247	17,148	47	28,757	78.85%
251	1	173	251	17,399	46	28,945	79.36%
261	1	174	261	17,660	45	29,405	80.62%
276	1	175	276	17,936	44	30,080	82.47%
278	1	176	278	18,214	43	30,168	82.72%
281	1	177	281	18,495	42	30,297	83.07%
282	1	178	282	18,777	41	30,339	83.18%
285	1	179	285	19,062	40	30,462	83.52%
286	1	180	286	19,348	39	30,502	83.63%
288	1	181	288	19,636	38	30,580	83.85%
295	1	182	295	19,931	37	30,846	84.57%
296	1	183	296	20,227	36	30,883	84.68%
303	1	184	303	20,530	35	31,135	85.37%
308	1	185	308	20,838	34	31,310	85.85%
317	2	187	634	21,472	32	31,616	86.69%
319	1	188	319	21,791	31	31,680	86.86%
324	1	189	324	22,115	30	31,835	87.29%
334	1	190	334	22,449	29	32,135	88.11%
336	1	191	336	22,785	28	32,193	88.27%
338	3	194	1,014	23,799	25	32,249	88.42%
352	1	195	352	24,151	24	32,599	89.38%
360	1	196	360	24,511	23	32,791	89.91%
361	1	197	361	24,872	22	32,814	89.97%
366	1	198	366	25,238	21	32,924	90.27%
368	1	199	368	25,606	20	32,966	90.39%
371	1	200	371	25,977	19	33,026	90.55%
381	1	201	381	26,358	18	33,216	91.07%
391	1	202	391	26,749	17	33,396	91.57%
433	1	203	433	27,182	16	34,110	93.52%
435	1	204	435	27,617	15	34,142	93.61%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 2"

Schedule: E-14
Page 17 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
438	1	205	438	28,055	14	34,187	93.73%
478	1	206	478	28,533	13	34,747	95.27%
484	1	207	484	29,017	12	34,825	95.48%
502	1	208	502	29,519	11	35,041	96.08%
511	1	209	511	30,030	10	35,140	96.35%
517	1	210	517	30,547	9	35,200	96.51%
520	1	211	520	31,067	8	35,227	96.59%
553	1	212	553	31,620	7	35,491	97.31%
573	1	213	573	32,193	6	35,631	97.69%
574	1	214	574	32,767	5	35,637	97.71%
609	1	215	609	33,376	4	35,812	98.19%
624	1	216	624	34,000	3	35,872	98.35%
745	1	217	745	34,745	2	36,235	99.35%
850	1	218	850	35,595	1	36,445	99.93%
877	1	219	877	36,472	-	36,472	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 3"

Schedule: E-14
Page 18 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
49	1	1	49	49	35	1,764	17.75%
72	2	3	144	193	33	2,569	25.85%
73	1	4	73	266	32	2,602	26.18%
74	1	5	74	340	31	2,634	26.50%
91	1	6	91	431	30	3,161	31.80%
104	1	7	104	535	29	3,551	35.72%
106	2	9	212	747	27	3,609	36.31%
111	1	10	111	858	26	3,744	37.67%
114	1	11	114	972	25	3,822	38.45%
117	1	12	117	1,089	24	3,897	39.21%
131	1	13	131	1,220	23	4,233	42.59%
178	1	14	178	1,398	22	5,314	53.46%
204	1	15	204	1,602	21	5,886	59.22%
213	1	16	213	1,815	20	6,075	61.12%
216	1	17	216	2,031	19	6,135	61.72%
219	1	18	219	2,250	18	6,192	62.29%
224	1	19	224	2,474	17	6,282	63.20%
276	1	20	276	2,750	16	7,166	72.09%
285	1	21	285	3,035	15	7,310	73.54%
296	2	23	592	3,627	13	7,475	75.20%
300	1	24	300	3,927	12	7,527	75.72%
352	1	25	352	4,279	11	8,151	82.00%
365	1	26	365	4,644	10	8,294	83.44%
371	1	27	371	5,015	9	8,354	84.04%
399	1	28	399	5,414	8	8,606	86.58%
410	1	29	410	5,824	7	8,694	87.46%
414	1	30	414	6,238	6	8,722	87.75%
422	1	31	422	6,660	5	8,770	88.23%
473	1	32	473	7,133	4	9,025	90.79%
534	1	33	534	7,667	3	9,269	93.25%
679	1	34	679	8,346	2	9,704	97.63%
701	1	35	701	9,047	1	9,748	98.07%
893	1	36	893	9,940	-	9,940	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 4"

Schedule: E-14
Page 19 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
35	1	1	35	35	23	840	20.12%
51	1	2	51	86	22	1,208	28.94%
77	1	3	77	163	21	1,780	42.64%
88	1	4	88	251	20	2,011	48.18%
95	1	5	95	346	19	2,151	51.53%
100	1	6	100	446	18	2,246	53.81%
104	1	7	104	550	17	2,318	55.53%
112	1	8	112	662	16	2,454	58.79%
117	1	9	117	779	15	2,534	60.71%
125	1	10	125	904	14	2,654	63.58%
141	1	11	141	1,045	13	2,878	68.95%
142	1	12	142	1,187	12	2,891	69.26%
157	1	13	157	1,344	11	3,071	73.57%
180	1	14	180	1,524	10	3,324	79.64%
189	1	15	189	1,713	9	3,414	81.79%
198	1	16	198	1,911	8	3,495	83.73%
203	1	17	203	2,114	7	3,535	84.69%
216	1	18	216	2,330	6	3,626	86.87%
241	1	19	241	2,571	5	3,776	90.46%
246	1	20	246	2,817	4	3,801	91.06%
272	1	21	272	3,089	3	3,905	93.56%
300	1	22	300	3,389	2	3,989	95.57%
339	1	23	339	3,728	1	4,067	97.44%
446	1	24	446	4,174	-	4,174	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 20 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	109	109	-	-	921	-	0.00%
1	10	119	10	10	911	921	3.57%
2	15	134	30	40	896	1,832	7.10%
3	18	152	54	94	878	2,728	10.57%
4	23	175	92	186	855	3,606	13.98%
5	24	199	120	306	831	4,461	17.29%
6	25	224	150	456	806	5,292	20.51%
7	22	246	154	610	784	6,098	23.63%
8	28	274	224	834	756	6,882	26.67%
9	17	291	153	987	739	7,638	29.60%
10	21	312	210	1,197	718	8,377	32.47%
11	23	335	253	1,450	695	9,095	35.25%
12	22	357	264	1,714	673	9,790	37.94%
13	22	379	286	2,000	651	10,463	40.55%
14	18	397	252	2,252	633	11,114	43.08%
15	26	423	390	2,642	607	11,747	45.53%
16	20	443	320	2,962	587	12,354	47.88%
17	21	464	357	3,319	566	12,941	50.16%
18	16	480	288	3,607	550	13,507	52.35%
19	25	505	475	4,082	525	14,057	54.48%
20	22	527	440	4,522	503	14,582	56.52%
21	20	547	420	4,942	483	15,085	58.47%
22	25	572	550	5,492	458	15,568	60.34%
23	19	591	437	5,929	439	16,026	62.11%
24	17	608	408	6,337	422	16,465	63.82%
25	20	628	500	6,837	402	16,887	65.45%
26	10	638	260	7,097	392	17,289	67.01%
27	28	666	756	7,853	364	17,681	68.53%
28	26	692	728	8,581	338	18,045	69.94%
29	28	720	812	9,393	310	18,383	71.25%
30	17	737	510	9,903	293	18,693	72.45%
31	19	756	589	10,492	274	18,986	73.59%
32	17	773	544	11,036	257	19,260	74.65%
33	18	791	594	11,630	239	19,517	75.64%
34	13	804	442	12,072	226	19,756	76.57%
35	18	822	630	12,702	208	19,982	77.45%
36	6	828	216	12,918	202	20,190	78.25%
37	11	839	407	13,325	191	20,392	79.04%
38	10	849	380	13,705	181	20,583	79.78%
39	17	866	663	14,368	164	20,764	80.48%
40	10	876	400	14,768	154	20,928	81.11%
41	11	887	451	15,219	143	21,082	81.71%
42	7	894	294	15,513	136	21,225	82.26%
43	6	900	258	15,771	130	21,361	82.79%
44	7	907	308	16,079	123	21,491	83.30%
45	3	910	135	16,214	120	21,614	83.77%
46	8	918	368	16,582	112	21,734	84.24%
47	7	925	329	16,911	105	21,846	84.67%
48	7	932	336	17,247	98	21,951	85.08%
49	7	939	343	17,590	91	22,049	85.46%
50	5	944	250	17,840	86	22,140	85.81%
51	8	952	408	18,248	78	22,226	86.14%
52	4	956	208	18,456	74	22,304	86.45%
53	5	961	265	18,721	69	22,378	86.73%
54	3	964	162	18,883	66	22,447	87.00%
55	3	967	165	19,048	63	22,513	87.26%
56	3	970	168	19,216	60	22,576	87.50%
57	1	971	57	19,273	59	22,636	87.73%
58	1	972	58	19,331	58	22,695	87.96%
59	1	973	59	19,390	57	22,753	88.19%
60	3	976	180	19,570	54	22,810	88.41%
61	3	979	183	19,753	51	22,864	88.62%
62	2	981	124	19,877	49	22,915	88.81%
64	4	985	256	20,133	45	23,013	89.19%
65	2	987	130	20,263	43	23,058	89.37%
67	1	988	67	20,330	42	23,144	89.70%
69	1	989	69	20,399	41	23,228	90.03%
70	2	991	140	20,539	39	23,269	90.19%
71	2	993	142	20,681	37	23,308	90.34%
72	1	994	72	20,753	36	23,345	90.48%
73	1	995	73	20,826	35	23,381	90.62%
75	1	996	75	20,901	34	23,451	90.89%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 21 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
76	1	997	76	20,977	33	23,485	91.02%
77	1	998	77	21,054	32	23,518	91.15%
78	1	999	78	21,132	31	23,550	91.28%
83	2	1,001	166	21,298	29	23,705	91.88%
84	2	1,003	168	21,466	27	23,734	91.99%
85	1	1,004	85	21,551	26	23,761	92.09%
86	2	1,006	172	21,723	24	23,787	92.19%
87	1	1,007	87	21,810	23	23,811	92.29%
90	1	1,008	90	21,900	22	23,880	92.55%
95	2	1,010	190	22,090	20	23,990	92.98%
100	1	1,011	100	22,190	19	24,090	93.37%
104	1	1,012	104	22,294	18	24,166	93.66%
105	1	1,013	105	22,399	17	24,184	93.73%
111	2	1,015	222	22,621	15	24,286	94.13%
113	1	1,016	113	22,734	14	24,316	94.24%
129	1	1,017	129	22,863	13	24,540	95.11%
135	1	1,018	135	22,998	12	24,618	95.41%
154	1	1,019	154	23,152	11	24,846	96.30%
159	1	1,020	159	23,311	10	24,901	96.51%
190	1	1,021	190	23,501	9	25,211	97.71%
193	1	1,022	193	23,694	8	25,238	97.82%
194	1	1,023	194	23,888	7	25,246	97.85%
195	1	1,024	195	24,083	6	25,253	97.88%
224	1	1,025	224	24,307	5	25,427	98.55%
258	1	1,026	258	24,565	4	25,597	99.21%
269	1	1,027	269	24,834	3	25,641	99.38%
315	1	1,028	315	25,149	2	25,779	99.91%
320	1	1,029	320	25,469	1	25,789	99.95%
332	1	1,030	332	25,801	-	25,801	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 8"

Schedule: E-14
Page 22 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
506	1	1	506	506	11	6,072	69.28%
512	1	2	512	1,018	10	6,138	70.03%
524	1	3	524	1,542	9	6,258	71.40%
644	1	4	644	2,186	8	7,338	83.72%
735	1	5	735	2,921	7	8,066	92.03%
745	1	6	745	3,666	6	8,136	92.82%
754	1	7	754	4,420	5	8,190	93.44%
766	1	8	766	5,186	4	8,250	94.12%
772	1	9	772	5,958	3	8,274	94.40%
795	1	10	795	6,753	2	8,343	95.19%
861	1	11	861	7,614	1	8,475	96.69%
1151	1	12	1,151	8,765	-	8,765	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 1"

Schedule: E-14
Page 23 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	36	36	-	-	141	-	0.00%
1	19	55	19	19	122	141	6.60%
2	4	59	8	27	118	263	12.31%
3	3	62	9	36	115	381	17.83%
4	1	63	4	40	114	496	23.21%
5	4	67	20	60	110	610	28.54%
6	4	71	24	84	106	720	33.69%
7	6	77	42	126	100	826	38.65%
8	14	91	112	238	86	926	43.33%
9	7	98	63	301	79	1,012	47.36%
10	6	104	60	361	73	1,091	51.05%
11	6	110	66	427	67	1,164	54.47%
12	7	117	84	511	60	1,231	57.60%
13	9	126	117	628	51	1,291	60.41%
14	8	134	112	740	43	1,342	62.80%
15	1	135	15	755	42	1,385	64.81%
16	3	138	48	803	39	1,427	66.78%
17	2	140	34	837	37	1,466	68.60%
18	3	143	54	891	34	1,503	70.33%
19	3	146	57	948	31	1,537	71.92%
20	4	150	80	1,028	27	1,568	73.37%
21	1	151	21	1,049	26	1,595	74.64%
22	2	153	44	1,093	24	1,621	75.85%
23	1	154	23	1,116	23	1,645	76.98%
26	1	155	26	1,142	22	1,714	80.21%
28	3	158	84	1,226	19	1,758	82.26%
31	2	160	62	1,288	17	1,815	84.93%
34	2	162	68	1,356	15	1,866	87.32%
35	1	163	35	1,391	14	1,881	88.02%
37	1	164	37	1,428	13	1,909	89.33%
38	1	165	38	1,466	12	1,922	89.94%
40	1	166	40	1,506	11	1,946	91.06%
41	2	168	82	1,588	9	1,957	91.58%
44	1	169	44	1,632	8	1,984	92.84%
45	1	170	45	1,677	7	1,992	93.21%
47	1	171	47	1,724	6	2,006	93.87%
52	1	172	52	1,776	5	2,036	95.27%
55	1	173	55	1,831	4	2,051	95.98%
61	1	174	61	1,892	3	2,075	97.10%
68	1	175	68	1,960	2	2,096	98.08%
77	1	176	77	2,037	1	2,114	98.92%
100	1	177	100	2,137	-	2,137	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 2"

Schedule: E-14
Page 24 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	9	9	-	-	51	-	0.00%
1	3	12	3	3	48	51	4.07%
2	5	17	10	13	43	99	7.89%
3	1	18	3	16	42	142	11.32%
4	3	21	12	28	39	184	14.67%
5	2	23	10	38	37	223	17.78%
6	3	26	18	56	34	260	20.73%
7	1	27	7	63	33	294	23.44%
9	3	30	27	90	30	360	28.71%
10	4	34	40	130	26	390	31.10%
11	2	36	22	152	24	416	33.17%
12	4	40	48	200	20	440	35.09%
13	3	43	39	239	17	460	36.68%
15	1	44	15	254	16	494	39.39%
25	1	45	25	279	15	654	52.15%
29	1	46	29	308	14	714	56.94%
35	1	47	35	343	13	798	63.64%
37	1	48	37	380	12	824	65.71%
38	1	49	38	418	11	836	66.67%
40	1	50	40	458	10	858	68.42%
41	1	51	41	499	9	868	69.22%
42	1	52	42	541	8	877	69.94%
44	2	54	88	629	6	893	71.21%
46	1	55	46	675	5	905	72.17%
57	1	56	57	732	4	960	76.56%
82	1	57	82	814	3	1,060	84.53%
89	1	58	89	903	2	1,081	86.20%
157	1	59	157	1,060	1	1,217	97.05%
194	1	60	194	1,254	-	1,254	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 3/4"

Schedule: E-14
Page 25 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1,552	1,552	-	-	1,847	-	0.00%
1	230	1,782	230	230	1,617	1,847	20.07%
2	383	2,165	766	996	1,234	3,464	37.64%
3	344	2,509	1,032	2,028	890	4,698	51.05%
4	262	2,771	1,048	3,076	628	5,588	60.73%
5	199	2,970	995	4,071	429	6,216	67.55%
6	126	3,096	756	4,827	303	6,645	72.21%
7	82	3,178	574	5,401	221	6,948	75.51%
8	56	3,234	448	5,849	165	7,169	77.91%
9	37	3,271	333	6,182	128	7,334	79.70%
10	30	3,301	300	6,482	98	7,462	81.09%
11	25	3,326	275	6,757	73	7,560	82.16%
12	10	3,336	120	6,877	63	7,633	82.95%
13	10	3,346	130	7,007	53	7,696	83.63%
14	7	3,353	98	7,105	46	7,749	84.21%
15	10	3,363	150	7,255	36	7,795	84.71%
16	7	3,370	112	7,367	29	7,831	85.10%
17	7	3,377	119	7,486	22	7,860	85.42%
18	1	3,378	18	7,504	21	7,882	85.66%
19	5	3,383	95	7,599	16	7,903	85.88%
20	1	3,384	20	7,619	15	7,919	86.06%
21	1	3,385	21	7,640	14	7,934	86.22%
22	3	3,388	66	7,706	11	7,948	86.37%
23	3	3,391	69	7,775	8	7,959	86.49%
27	2	3,393	54	7,829	6	7,991	86.84%
28	1	3,394	28	7,857	5	7,997	86.91%
29	2	3,396	58	7,915	3	8,002	86.96%
33	1	3,397	33	7,948	2	8,014	87.09%
37	1	3,398	37	7,985	1	8,022	87.18%
1217	1	3,399	1,217	9,202	-	9,202	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8 x 3/4"

Schedule: E-14
Page 26 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	10,356	10,356	-	-	57,978	-	0.00%
1	9,701	20,057	9,701	9,701	48,277	57,978	16.61%
2	10,669	30,726	21,338	31,039	37,608	106,255	30.43%
3	8,923	39,649	26,769	57,808	28,685	143,863	41.20%
4	6,618	46,267	26,472	84,280	22,067	172,548	49.42%
5	4,501	50,768	22,505	106,785	17,566	194,615	55.74%
6	3,214	53,982	19,284	126,069	14,352	212,181	60.77%
7	2,389	56,371	16,723	142,792	11,963	226,533	64.88%
8	1,743	58,114	13,944	156,736	10,220	238,496	68.31%
9	1,327	59,441	11,943	168,679	8,893	248,716	71.24%
10	1,083	60,524	10,830	179,509	7,810	257,609	73.78%
11	882	61,406	9,702	189,211	6,928	265,419	76.02%
12	747	62,153	8,964	198,175	6,181	272,347	78.00%
13	661	62,814	8,593	206,768	5,520	278,528	79.77%
14	530	63,344	7,420	214,188	4,990	284,048	81.36%
15	516	63,860	7,740	221,928	4,474	289,038	82.78%
16	466	64,326	7,456	229,384	4,008	293,512	84.07%
17	373	64,699	6,341	235,725	3,635	297,520	85.21%
18	317	65,016	5,706	241,431	3,318	301,155	86.26%
19	322	65,338	6,118	247,549	2,996	304,473	87.21%
20	270	65,608	5,400	252,949	2,726	307,469	88.06%
21	241	65,849	5,061	258,010	2,485	310,195	88.84%
22	245	66,094	5,390	263,400	2,240	312,680	89.56%
23	201	66,295	4,623	268,023	2,039	314,920	90.20%
24	199	66,494	4,776	272,799	1,840	316,959	90.78%
25	167	66,661	4,175	276,974	1,673	318,799	91.31%
26	135	66,796	3,510	280,484	1,538	320,472	91.79%
27	137	66,933	3,699	284,183	1,401	322,010	92.23%
28	118	67,051	3,304	287,487	1,283	323,411	92.63%
29	105	67,156	3,045	290,532	1,178	324,694	93.00%
30	97	67,253	2,910	293,442	1,081	325,872	93.33%
31	101	67,354	3,131	296,573	980	326,953	93.64%
32	63	67,417	2,016	298,589	917	327,933	93.93%
33	67	67,484	2,211	300,800	850	328,850	94.19%
34	61	67,545	2,074	302,874	789	329,700	94.43%
35	57	67,602	1,995	304,869	732	330,489	94.66%
36	50	67,652	1,800	306,669	682	331,221	94.87%
37	54	67,706	1,998	308,667	628	331,903	95.06%
38	34	67,740	1,292	309,959	594	332,531	95.24%
39	42	67,782	1,638	311,597	552	333,125	95.41%
40	28	67,810	1,120	312,717	524	333,677	95.57%
41	27	67,837	1,107	313,824	497	334,201	95.72%
42	35	67,872	1,470	315,294	462	334,698	95.86%
43	21	67,893	903	316,197	441	335,160	96.00%
44	18	67,911	792	316,989	423	335,601	96.12%
45	18	67,929	810	317,799	405	336,024	96.24%
46	18	67,947	828	318,627	387	336,429	96.36%
47	16	67,963	752	319,379	371	336,816	96.47%
48	18	67,981	864	320,243	353	337,187	96.58%
49	14	67,995	686	320,929	339	337,540	96.68%
50	13	68,008	650	321,579	326	337,879	96.77%
51	9	68,017	459	322,038	317	338,205	96.87%
52	17	68,034	884	322,922	300	338,522	96.96%
53	10	68,044	530	323,452	290	338,822	97.04%
54	9	68,053	486	323,938	281	339,112	97.13%
55	9	68,062	495	324,433	272	339,393	97.21%
56	11	68,073	616	325,049	261	339,665	97.29%
57	12	68,085	684	325,733	249	339,926	97.36%
58	14	68,099	812	326,545	235	340,175	97.43%
59	10	68,109	590	327,135	225	340,410	97.50%
60	8	68,117	480	327,615	217	340,635	97.56%
61	15	68,132	915	328,530	202	340,852	97.63%
62	11	68,143	682	329,212	191	341,054	97.68%
63	6	68,149	378	329,590	185	341,245	97.74%
64	7	68,156	448	330,038	178	341,430	97.79%
65	5	68,161	325	330,363	173	341,608	97.84%
66	6	68,167	396	330,759	167	341,781	97.89%
67	7	68,174	469	331,228	160	341,948	97.94%
68	6	68,180	408	331,636	154	342,108	97.99%
69	3	68,183	207	331,843	151	342,262	98.03%
70	6	68,189	420	332,263	145	342,413	98.07%
71	6	68,195	426	332,689	139	342,558	98.11%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8 x 3/4"

Schedule: E-14
Page 27 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
72	4	68,199	288	332,977	135	342,697	98.15%
73	1	68,200	73	333,050	134	342,832	98.19%
74	1	68,201	74	333,124	133	342,966	98.23%
75	6	68,207	450	333,574	127	343,099	98.27%
76	3	68,210	228	333,802	124	343,226	98.31%
77	4	68,214	308	334,110	120	343,350	98.34%
78	2	68,216	156	334,266	118	343,470	98.38%
79	5	68,221	395	334,661	113	343,588	98.41%
80	5	68,226	400	335,061	108	343,701	98.44%
81	4	68,230	324	335,385	104	343,809	98.47%
82	2	68,232	164	335,549	102	343,913	98.50%
83	3	68,235	249	335,798	99	344,015	98.53%
85	1	68,236	85	335,883	98	344,213	98.59%
86	2	68,238	172	336,055	96	344,311	98.62%
87	2	68,240	174	336,229	94	344,407	98.64%
88	2	68,242	176	336,405	92	344,501	98.67%
89	4	68,246	356	336,761	88	344,593	98.70%
90	3	68,249	270	337,031	85	344,681	98.72%
91	3	68,252	273	337,304	82	344,766	98.75%
92	3	68,255	276	337,580	79	344,848	98.77%
93	3	68,258	279	337,859	76	344,927	98.79%
94	3	68,261	282	338,141	73	345,003	98.81%
96	1	68,262	96	338,237	72	345,149	98.86%
97	4	68,266	388	338,625	68	345,221	98.88%
98	2	68,268	196	338,821	66	345,289	98.90%
100	3	68,271	300	339,121	63	345,421	98.93%
102	2	68,273	204	339,325	61	345,547	98.97%
103	1	68,274	103	339,428	60	345,608	98.99%
104	3	68,277	312	339,740	57	345,668	99.00%
107	1	68,278	107	339,847	56	345,839	99.05%
109	1	68,279	109	339,956	55	345,951	99.09%
112	1	68,280	112	340,068	54	346,116	99.13%
114	1	68,281	114	340,182	53	346,224	99.16%
115	1	68,282	115	340,297	52	346,277	99.18%
116	1	68,283	116	340,413	51	346,329	99.19%
117	2	68,285	234	340,647	49	346,380	99.21%
118	2	68,287	236	340,883	47	346,429	99.22%
119	2	68,289	238	341,121	45	346,476	99.24%
120	3	68,292	360	341,481	42	346,521	99.25%
121	1	68,293	121	341,602	41	346,563	99.26%
122	1	68,294	122	341,724	40	346,604	99.27%
124	1	68,295	124	341,848	39	346,684	99.30%
127	1	68,296	127	341,975	38	346,801	99.33%
129	1	68,297	129	342,104	37	346,877	99.35%
130	2	68,299	260	342,364	35	346,914	99.36%
138	1	68,300	138	342,502	34	347,194	99.44%
140	1	68,301	140	342,642	33	347,262	99.46%
141	1	68,302	141	342,783	32	347,295	99.47%
144	2	68,304	288	343,071	30	347,391	99.50%
146	1	68,305	146	343,217	29	347,451	99.52%
150	1	68,306	150	343,367	28	347,567	99.55%
153	1	68,307	153	343,520	27	347,651	99.57%
154	1	68,308	154	343,674	26	347,678	99.58%
157	1	68,309	157	343,831	25	347,756	99.60%
158	1	68,310	158	343,989	24	347,781	99.61%
159	1	68,311	159	344,148	23	347,805	99.62%
163	1	68,312	163	344,311	22	347,897	99.64%
166	1	68,313	166	344,477	21	347,963	99.66%
168	1	68,314	168	344,645	20	348,005	99.67%
169	1	68,315	169	344,814	19	348,025	99.68%
171	1	68,316	171	344,985	18	348,063	99.69%
172	1	68,317	172	345,157	17	348,081	99.70%
173	2	68,319	346	345,503	15	348,098	99.70%
176	1	68,320	176	345,679	14	348,143	99.71%
178	1	68,321	178	345,857	13	348,171	99.72%
185	1	68,322	185	346,042	12	348,262	99.75%
193	1	68,323	193	346,235	11	348,358	99.78%
195	2	68,325	390	346,625	9	348,380	99.78%
209	1	68,326	209	346,834	8	348,506	99.82%
213	1	68,327	213	347,047	7	348,538	99.83%
215	1	68,328	215	347,262	6	348,552	99.83%
237	1	68,329	237	347,499	5	348,684	99.87%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8 x 3/4"

Schedule: E-14
Page 28 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
278	1	68,330	278	347,777	4	348,889	99.93%
297	1	68,331	297	348,074	3	348,965	99.95%
318	1	68,332	318	348,392	2	349,028	99.97%
319	1	68,333	319	348,711	1	349,030	99.97%
432	1	68,334	432	349,143	-	349,143	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 8"

Schedule: E-14
Page 29 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
506	1	1	506	506	11	6,072	69.28%
512	1	2	512	1,018	10	6,138	70.03%
524	1	3	524	1,542	9	6,258	71.40%
644	1	4	644	2,186	8	7,338	83.72%
735	1	5	735	2,921	7	8,066	92.03%
745	1	6	745	3,666	6	8,136	92.82%
754	1	7	754	4,420	5	8,190	93.44%
766	1	8	766	5,186	4	8,250	94.12%
772	1	9	772	5,958	3	8,274	94.40%
795	1	10	795	6,753	2	8,343	95.19%
861	1	11	861	7,614	1	8,475	96.69%
1151	1	12	1,151	8,765	-	8,765	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unmetered

Schedule: E-14
Page 30 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	5,497	5,497	-	-	-	-	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 31 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	3,043	3,043	-	-	3,976	-	0.00%
1	1,260	4,303	1,260	1,260	2,716	3,976	13.58%
2	502	4,805	1,004	2,264	2,214	6,692	22.86%
3	416	5,221	1,248	3,512	1,798	8,906	30.42%
4	287	5,508	1,148	4,660	1,511	10,704	36.57%
5	195	5,703	975	5,635	1,316	12,215	41.73%
6	149	5,852	894	6,529	1,167	13,531	46.22%
7	135	5,987	945	7,474	1,032	14,698	50.21%
8	95	6,082	760	8,234	937	15,730	53.74%
9	78	6,160	702	8,936	859	16,667	56.94%
10	77	6,237	770	9,706	782	17,526	59.87%
11	61	6,298	671	10,377	721	18,308	62.54%
12	53	6,351	636	11,013	668	19,029	65.01%
13	66	6,417	858	11,871	602	19,697	67.29%
14	55	6,472	770	12,641	547	20,299	69.34%
15	41	6,513	615	13,256	506	20,846	71.21%
16	37	6,550	592	13,848	469	21,352	72.94%
17	41	6,591	697	14,545	428	21,821	74.54%
18	29	6,620	522	15,067	399	22,249	76.01%
19	30	6,650	570	15,637	369	22,648	77.37%
20	17	6,667	340	15,977	352	23,017	78.63%
21	22	6,689	462	16,439	330	23,369	79.83%
22	20	6,709	440	16,879	310	23,699	80.96%
23	27	6,736	621	17,500	283	24,009	82.02%
24	19	6,755	456	17,956	264	24,292	82.98%
25	20	6,775	500	18,456	244	24,556	83.89%
26	23	6,798	598	19,054	221	24,800	84.72%
27	14	6,812	378	19,432	207	25,021	85.47%
28	17	6,829	476	19,908	190	25,228	86.18%
29	17	6,846	493	20,401	173	25,418	86.83%
30	9	6,855	270	20,671	164	25,591	87.42%
31	10	6,865	310	20,981	154	25,755	87.98%
32	8	6,873	256	21,237	146	25,909	88.51%
33	9	6,882	297	21,534	137	26,055	89.01%
34	8	6,890	272	21,806	129	26,192	89.47%
35	8	6,898	280	22,086	121	26,321	89.92%
36	9	6,907	324	22,410	112	26,442	90.33%
37	6	6,913	222	22,632	106	26,554	90.71%
38	7	6,920	266	22,898	99	26,660	91.07%
39	6	6,926	234	23,132	93	26,759	91.41%
40	5	6,931	200	23,332	88	26,852	91.73%
41	8	6,939	328	23,660	80	26,940	92.03%
42	6	6,945	252	23,912	74	27,020	92.30%
43	1	6,946	43	23,955	73	27,094	92.56%
44	4	6,950	176	24,131	69	27,167	92.81%
45	4	6,954	180	24,311	65	27,236	93.04%
46	6	6,960	276	24,587	59	27,301	93.26%
47	3	6,963	141	24,728	56	27,360	93.46%
49	2	6,965	98	24,826	54	27,472	93.85%
50	3	6,968	150	24,976	51	27,526	94.03%
51	3	6,971	153	25,129	48	27,577	94.21%
52	2	6,973	104	25,233	46	27,625	94.37%
53	1	6,974	53	25,286	45	27,671	94.53%
54	1	6,975	54	25,340	44	27,716	94.68%
55	3	6,978	165	25,505	41	27,760	94.83%
56	2	6,980	112	25,617	39	27,801	94.97%
58	1	6,981	58	25,675	38	27,879	95.24%
59	1	6,982	59	25,734	37	27,917	95.37%
60	1	6,983	60	25,794	36	27,954	95.49%
61	1	6,984	61	25,855	35	27,990	95.62%
62	3	6,987	186	26,041	32	28,025	95.74%
65	1	6,988	65	26,106	31	28,121	96.06%
66	1	6,989	66	26,172	30	28,152	96.17%
68	1	6,990	68	26,240	29	28,212	96.38%
69	2	6,992	138	26,378	27	28,241	96.47%
70	1	6,993	70	26,448	26	28,268	96.57%
71	4	6,997	284	26,732	22	28,294	96.66%
72	1	6,998	72	26,804	21	28,316	96.73%
73	1	6,999	73	26,877	20	28,337	96.80%
75	1	7,000	75	26,952	19	28,377	96.94%
79	1	7,001	79	27,031	18	28,453	97.20%
81	1	7,002	81	27,112	17	28,489	97.32%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 32 of 32
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
86	1	7,003	86	27,198	16	28,574	97.61%
87	1	7,004	87	27,285	15	28,590	97.67%
88	1	7,005	88	27,373	14	28,605	97.72%
89	1	7,006	89	27,462	13	28,619	97.77%
94	2	7,008	188	27,650	11	28,684	97.99%
98	1	7,009	98	27,748	10	28,728	98.14%
99	1	7,010	99	27,847	9	28,738	98.17%
101	1	7,011	101	27,948	8	28,756	98.23%
115	1	7,012	115	28,063	7	28,868	98.62%
119	1	7,013	119	28,182	6	28,896	98.71%
125	1	7,014	125	28,307	5	28,932	98.84%
146	1	7,015	146	28,453	4	29,037	99.19%
161	1	7,016	161	28,614	3	29,097	99.40%
185	1	7,017	185	28,799	2	29,169	99.64%
205	1	7,018	205	29,004	1	29,209	99.78%
269	1	7,019	269	29,273	-	29,273	100.00%

ATTACHMENT 3

Response to Deficiency Items 2.a.i. through 2.a.iv.

Date	Period	Type	Document Number	Subsidiary	Vendor Name	Account	Item	Service Area	Service Type	Amount	Line	Attachment
2/1/2024	Mar-24	Bill	19026	CSWR-Florida	A&D Water Systems, Inc	618500 Water - Chemicals - T&D		FL-Aquarina-W	Water	644.69	2	A&D Water Systems inv 19026 240223.269168.pdf
2/13/2024	Mar-24	Bill	19183	CSWR-Florida	A&D Water Systems, Inc	618500 Water - Chemicals - T&D		FL-Aquarina-W	Water	837.17	2	A&D Water Systems inv 19183 240325.314850.pdf
2/13/2024	Apr-24	Bill	18847-2	CSWR-Florida	A&D Water Systems, Inc	618500 Water - Chemicals - T&D		FL-Aquarina-W	Water	25.85	2	A&D Water inv 18847-2 240401 Late Fees.367338.pdf
2/13/2024	Apr-24	Bill	19347	CSWR-Florida	A&D Water Systems, Inc	618500 Water - Chemicals - T&D		FL-Aquarina-W	Water	1052.68	2	A&D Water Systems inv 19347 240423.374106.pdf
2/13/2024	Jul-24	Bill	19968	CSWR-Florida	A&D Water Systems, Inc	618000 Water - Chemicals		FL-Aquarina-W	Water	1299.76	1	A&D Water Inv 19968.651448.pdf
2/13/2024	Oct-24	Bill	20394	CSWR-Florida	A&D Water Systems, Inc	618000 Water - Chemicals		FL-Aquarina-W	Water	1556.03	1	Invoice_20394_from_A__D_Water_Systems_INC.839155.pdf
2/13/2024	Dec-24	Bill Credit	20394 CR	CSWR-Florida	A&D Water Systems, Inc	618000 Water - Chemicals		FL-Aquarina-W	Water	-1556.03	1	Invoice_20394_from_A__D_Water_Systems_INC.839155.pdf
2/6/2024	Mar-24	Bill	19026	CSWR-Florida	A&D Water Systems, Inc	718500 Sewer - Chemicals - Treatment and Disposal		FL-Aquarina-WW	Wastewater	644.69	1	A&D Water Systems inv 19026 240223.269168.pdf
2/6/2024	Mar-24	Bill	18840-2	CSWR-Florida	A&D Water Systems, Inc	718500 Sewer - Chemicals - Treatment and Disposal		FL-Aquarina-WW	Wastewater	21.44	1	A&D Water Systems inv 18840 240126.286619.pdf
2/6/2024	Mar-24	Bill	19183	CSWR-Florida	A&D Water Systems, Inc	718500 Sewer - Chemicals - Treatment and Disposal		FL-Aquarina-WW	Wastewater	837.18	1	A&D Water Systems inv 19183 240325.314850.pdf
2/8/2024	Apr-24	Bill	18847-2	CSWR-Florida	A&D Water Systems, Inc	718500 Sewer - Chemicals - Treatment and Disposal		FL-Aquarina-WW	Wastewater	25.85	1	A&D Water inv 18847-2 240401 Late Fees.367338.pdf
2/13/2024	Apr-24	Bill	19347	CSWR-Florida	A&D Water Systems, Inc	718500 Sewer - Chemicals - Treatment and Disposal		FL-Aquarina-WW	Wastewater	1052.68	1	A&D Water Systems inv 19347 240423.374106.pdf
2/5/2024	Jun-24	Bill	19787	CSWR-Florida	A&D Water Systems, Inc	718500 Sewer - Chemicals - Treatment and Disposal		FL-Aquarina-WW	Wastewater	1380.28	1	A__D_Water_Systems Inv 19787.577688.pdf
2/1/2024	Sep-24	Bill	20175	CSWR-Florida	A&D Water Systems, Inc	718000 Sewer - Chemicals		FL-Aquarina-WW	Wastewater	2241.9	1	A&D Water Inv 20175.727846.pdf
2/21/2024	Nov-24	Bill	20645	CSWR-Florida	A&D Water Systems, Inc	718000 Sewer - Chemicals		FL-Aquarina-WW	Wastewater	2241.9	1	Invoice_20645_from_A__D_Water_Systems_INC.983068.pdf
5/1/2024	Feb-24	Bill	6683845	CSWR-Florida	Hawkins Inc	618500 Water - Chemicals - T&D		FL-Neighborhood Utilities-W	Water	433.94	1	Hawkins Inc inv 6683845 240208.193405.pdf
5/3/2024	Feb-24	Bill	6695822	CSWR-Florida	Hawkins Inc	618500 Water - Chemicals - T&D		FL-Neighborhood Utilities-W	Water	400.18	1	Hawkins Inc inv 6695822 240223.219644.pdf
5/7/2024	Mar-24	Bill	6705316	CSWR-Florida	Hawkins Inc	618500 Water - Chemicals - T&D		FL-Neighborhood Utilities-W	Water	339.55	1	Hawkins Inc inv 6705316 240308.266488.pdf
5/7/2024	Apr-24	Bill	6727173	CSWR-Florida	Hawkins Inc	618500 Water - Chemicals - T&D		FL-Neighborhood Utilities-W	Water	991.02	1	Hawkins Inc inv 6727173 240405.341513.pdf
5/13/2024	May-24	Bill	6749102	CSWR-Florida	Hawkins Inc	618500 Water - Chemicals - T&D		FL-Neighborhood Utilities-W	Water	788.37	1	Hawkins Inc inv 6749102 240503.415843.pdf
5/9/2024	May-24	Bill	6771888	CSWR-Florida	Hawkins Inc	618000 Water - Chemicals		FL-Neighborhood Utilities-W	Water	855.88	1	Hawkins Inv6771888 24.05.31.472509.pdf
5/17/2024	Jun-24	Bill	6790543	CSWR-Florida	Hawkins Inc	618000 Water - Chemicals		FL-Neighborhood Utilities-W	Water	855.88	1	Hawkins 6790543.527733.pdf
5/23/2024	Jul-24	Bill	6821480	CSWR-Florida	Hawkins Inc	618000 Water - Chemicals		FL-Neighborhood Utilities-W	Water	957.14	1	Hawkins 6821480.627528.pdf
5/22/2024	Aug-24	Bill	6845058	CSWR-Florida	Hawkins Inc	618000 Water - Chemicals		FL-Neighborhood Utilities-W	Water	937.9	1	Hawkins Inv 6845058.693247.pdf
5/23/2024	Sep-24	Bill	6869438	CSWR-Florida	Hawkins Inc	618000 Water - Chemicals		FL-Neighborhood Utilities-W	Water	1057.92	1	Hawkins Inv 6869438.757673.pdf
5/21/2024	Oct-24	Bill	6894252	CSWR-Florida	Hawkins Inc	618000 Water - Chemicals		FL-Neighborhood Utilities-W	Water	920.75	1	6894252.840254.pdf
5/28/2024	Nov-24	Bill	6918037	CSWR-Florida	Hawkins Inc	618000 Water - Chemicals		FL-Neighborhood Utilities-W	Water	920.75	1	6918037.954913.pdf
5/10/2024	Dec-24	Bill	6937246	CSWR-Florida	Hawkins Inc	618000 Water - Chemicals		FL-Neighborhood Utilities-W	Water	835.02	1	6937246.1049320.pdf
11/18/2024	Feb-24	Bill	27560	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-Sebring Ridge-WW	Wastewater	31.22	5	Clearwater Solutions FL_Non Contract_Dec_Final_4of6 inv 27560 240101.202965.pdf
11/18/2024	Feb-24	Bill	28132	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-Sebring Ridge-WW	Wastewater	3730.17	8	Clearwater Solutions inv28132.250141.pdf
11/18/2024	Mar-24	Bill	28321	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-Sebring Ridge-WW	Wastewater	3984.23	6	Clearwater Solutions28321.pdf
11/12/2024	May-24	Bill	30017	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-Sebring Ridge-WW	Wastewater	4734.4	5	Clearwater Non Contract Inv 30017 reviewed.443215.pdf
11/11/2024	Jul-24	Bill	31733	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-Sebring Ridge-WW	Wastewater	1601.21	4	ClearWater Solutions, LLC_31733_240531.pdf
11/14/2024	Jul-24	Bill	31733	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-Sebring Ridge-WW	Wastewater	1601.21	4	Clearwater Solutions, LLC_31733_240530.pdf
11/12/2024	Jul-24	Bill	32104	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-Sebring Ridge-WW	Wastewater	2935.84	7	Clearwater Solutions, llc_32104_063024.pdf
11/1/2024	Sep-24	Bill	29157	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-Sebring Ridge-WW	Wastewater	3180.09	7	ClearWater Solutions, LLC_29157_240331.769475.pdf
11/12/2024	Sep-24	Bill	33119	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-Sebring Ridge-WW	Wastewater	2172.15	3	ClearWater Solutions, LLC_33119_240731.pdf
11/14/2024	Oct-24	Bill	34528	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-Sebring Ridge-WW	Wastewater	5685.44	3	ClearWater Solutions, LLC_34528_240930.pdf
12/2/2024	Mar-24	Bill	19174	CSWR-Florida	A&D Water Systems, Inc	718500 Sewer - Chemicals - Treatment and Disposal		FL-TKCB-WW Sun Lake Estat	Wastewater	256.56	1	A&D Water Systems inv 19174 240325.314848.pdf
12/2/2024	Mar-24	Bill	28328	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-TKCB-WW Sun Lake Estat	Wastewater	674.1	1	Clearwater Solutions28328.326371.pdf
12/3/2024	Apr-24	Bill	19346	CSWR-Florida	A&D Water Systems, Inc	718500 Sewer - Chemicals - Treatment and Disposal		FL-TKCB-WW Sun Lake Estat	Wastewater	575.8	1	A&D Water Systems inv 19346 240423.374104.pdf
12/18/2024	Jun-24	Bill	19609	CSWR-Florida	A&D Water Systems, Inc	718500 Sewer - Chemicals - Treatment and Disposal		FL-TKCB-WW Sun Lake Estat	Wastewater	1056.53	1	A&D Inv19609 24.06.01.488444.pdf
12/17/2024	Jun-24	Bill	19597	CSWR-Florida	A&D Water Systems, Inc	718500 Sewer - Chemicals - Treatment and Disposal		FL-TKCB-WW Sun Lake Estat	Wastewater	294.12	1	A&D Inv19597 24.06.04.488445.pdf
12/17/2024	Jun-24	Bill	19786	CSWR-Florida	A&D Water Systems, Inc	718500 Sewer - Chemicals - Treatment and Disposal		FL-TKCB-WW Sun Lake Estat	Wastewater	635.83	1	A__D_Water_Systems Inv 19786.577689.pdf
12/17/2024	Jul-24	Bill	19933	CSWR-Florida	A&D Water Systems, Inc	718500 Sewer - Chemicals - Treatment and Disposal		FL-TKCB-WW Sun Lake Estat	Wastewater	889.68	1	A&D Water Inv 19933.645475.pdf
12/18/2024	Sep-24	Bill	20162	CSWR-Florida	A&D Water Systems, Inc	718000 Sewer - Chemicals		FL-TKCB-WW Sun Lake Estat	Wastewater	948.27	1	A&D Water Inv 20162.pdf
12/13/2024	Sep-24	Bill	29164	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-TKCB-WW Sun Lake Estat	Wastewater	344.18	7	ClearWater Solutions, LLC_29164_240331.769472.pdf
12/16/2024	Sep-24	Bill	31850	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-TKCB-WW Sun Lake Estat	Wastewater	851.56	2	Clearwater Solutions, LLC_31850_053024.pdf
12/17/2024	Sep-24	Bill	31850	CSWR-Florida	ClearWater Solutions, LLC	718500 Sewer - Chemicals - Treatment and Disposal		FL-TKCB-WW Sun Lake Estat	Wastewater	851.56	2	ClearWater Solutions, LLC_31850_240531.pdf
12/13/2024	Oct-24	Bill	20393	CSWR-Florida	A&D Water Systems, Inc	718000 Sewer - Chemicals		FL-TKCB-WW Sun Lake Estat	Wastewater	870.16	1	Invoice_20393_from_A__D_Water_Systems_INC.839555.pdf
12/13/2024	Nov-24	Bill	20646	CSWR-Florida	A&D Water Systems, Inc	718000 Sewer - Chemicals		FL-TKCB-WW Sun Lake Estat	Wastewater	713.94	1	Invoice_20646_from_A__D_Water_Systems_INC.981962.pdf
12/16/2024	Dec-24	Bill Credit	20393 CR	CSWR-Florida	A&D Water Systems, Inc	718000 Sewer - Chemicals		FL-TKCB-WW Sun Lake Estat	Wastewater	-870.16	1	Invoice_20393_from_A__D_Water_Systems_INC.839555.pdf

ATTACHMENT 4

Response to Deficiency Item 2.a.i.

Aquarina

A&D Water Systems, Inc.
1530 NW 25th Drive
Okeechobee, FL 34972 US
(863) 467-7700
admin@adwatersystems.com

INVOICE 19026

DATE 02/23/2024 **TERMS** Net 30

DUE DATE 03/24/2024

BILL TO
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

DELIVERY LOCATION
Aquarina

DATE	ACTIVITY	QTY	PRICE	AMOUNT
	702A Sodium Hypochlorite	330	3.51	1,158.30T
	999 Delivery Charge	1	50.00	50.00

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

WP: 105
WW: 225

SUBTOTAL	1,208.30
TAX (0.07)	81.08
TOTAL	1,289.38

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 4% ($2.00 minimum) will be charged on all credit/debit card payments. ACH PROCESSING FEES APPLY: 1.5% will be charged on all ACH payments. Thank you for your prompt payments.

TOTAL DUE $1,289.38

Please call our office for special orders or to add to your delivery.
(863)467-7700, ask for Elizabeth or Katie
Thank you for your business.

A&D Water Systems, Inc.
1530 NW 25th Drive
Okeechobee, FL 34972 US
(863) 467-7700
admin@adwatersystems.com

BILL TO
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

INVOICE 19183

DATE 03/25/2024 **TERMS** Net 30

DUE DATE 04/24/2024

DELIVERY LOCATION
Aquarina

DATE	ACTIVITY	QTY	PRICE	AMOUNT
	702A Sodium Hypochlorite	377.50	3.51	1,325.03T
	702A Sodium Hypochlorite 1- 55g drum	55	3.51	193.05T
	999 Delivery Charge	1	50.00	50.00

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

SUBTOTAL	1,568.08
TAX (0.07)	106.27
TOTAL	1,674.35

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 4% ($2.00 minimum) will be charged on all credit/debit card payments. ACH PROCESSING FEES APPLY: 1.5% will be charged on all ACH payments. Thank you for your prompt payments.

TOTAL DUE **$1,674.35**

Please call our office for special orders or to add to your delivery.
(863)467-7700, ask for Elizabeth or Katie
Thank you for your business.

A&D Water Systems, Inc.
1530 NW 25th Drive
Okeechobee, FL 34972 US
(863) 467-7700
admin@adwatersystems.com

BILL TO
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

INVOICE 19347

DATE 04/23/2024 **TERMS** Net 30

DUE DATE 05/23/2024

DELIVERY LOCATION
Aquarina

DATE	ACTIVITY	QTY	PRICE	AMOUNT
	702A Sodium Hypochlorite	390	3.51	1,368.90T
	ViTec 1400 5gal AntiScalant- 5gal pail	2	276.00	552.00T
	999 Delivery Charge	1	50.00	50.00

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

SUBTOTAL	1,970.90
TAX (0.07)	134.46
TOTAL	2,105.36

WP- 270 gal
WW- 120 gal

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 2.8% will be charged on all credit/debit card payments when paid through the online payment link.

ACH/BANK TRANSFER PROCESSING FEES APPLY: 1% will be charged on all ACH payments. Thank you for your prompt payments.

TOTAL DUE **$2,105.36**

Please call our office for special orders or to add to your delivery.
(863)467-7700, ask for Elizabeth or Katie
Thank you for your business.

INVOICE

A & D Water Systems, Inc
1530 NW 25th Drive
Okeechobee, FL 34972

admin@adwatersystems.com
+1 (863) 467-7700

Bill to
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

Ship to
Daniel Janowiak
CSWR- Florida Utility Operating Co.

Invoice details
Invoice no.: 19787
Terms: Net 30
Invoice date: 06/28/2024
Due date: 07/28/2024

Delivery Location: Aquarina

#	Product or service	Description	Qty	Rate	Amount
1.	**702A**	Sodium Hypochlorite	265	$3.65	$967.25
2.	**ViTec 1400 5gal**	AntiScalant- 5gal pail	1	$276.00	$276.00
3.	**999**	Delivery Charge	1	$50.00	$50.00

Subtotal	$1,293.25
Sales tax (6.73%)	$87.03
Total	**$1,380.28**

Note to customer

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

WP- 80 gal
WW- 185 gal

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 2.8% will be charged on all credit/debit card payments when paid through the online payment link.

ACH/BANK TRANSFER PROCESSING FEES APPLY: 1% will be charged on all ACH payments. Thank you for your prompt payments.

INVOICE

A & D Water Systems INC
1530 NW 25th Dr
Okeechobee, FL 34972

katieschriber@gmail.com
+1 (863) 634-2063

Bill to
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

Ship to
Daniel Janowiak
CSWR- Florida Utility Operating Co.

Invoice details
Invoice no.: 20394
Terms: Net 30
Invoice date: 10/14/2024
Due date: 11/13/2024

Delivery Location: Aquarina

#	Product or service	Description	Qty	Rate	Amount
1.	**702A**	Sodium Hypochlorite	310	$3.65	$1,131.50
2.	**ViTec 1400 5gal**	AntiScalant- 5gal pail	1	$276.00	$276.00
3.	**999**	Delivery Charge	1	$50.00	$50.00

Subtotal	$1,457.50
Sales tax	$98.53
Total	**$1,556.03**

Note to customer

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

WW- 150 gal.
WP- 160 gal.

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 2.8% will be charged on all credit/debit card payments when paid through the online payment link.

ACH/BANK TRANSFER PROCESSING FEES APPLY: 1% will be charged on all ACH payments. Thank you for your prompt payments.

INVOICE

A & D Water Systems INC
1530 NW 25th Dr
Okeechobee, FL 34972

admin@adwatersystems.com
+1 (863) 467-7700

Bill to
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

Ship to
Daniel Janowiak
CSWR- Florida Utility Operating Co.

Invoice details
Invoice no.: 20645
Terms: Net 30
Invoice date: 11/25/2024
Due date: 12/25/2024

Delivery Location: Aquarina

#	Product or service	Description	Qty	Rate	Amount
1.	**702A**	Sodium Hypochlorite	410	$3.65	$1,496.50
2.	**ViTec 1400 5gal**	AntiScalant- 5gal pail	2	$276.00	$552.00
3.	**999**	Delivery Charge	1	$50.00	$50.00

Subtotal	$2,098.50
Sales tax	$143.40
Total	**$2,241.90**

Note to customer

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

WW- 240 gal
WP- 170 gal

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 2.8% will be charged on all credit/debit card payments when paid through the online payment link.

ACH/BANK TRANSFER PROCESSING FEES APPLY: 1% will be charged on all ACH payments. Thank you for your prompt payments.

ATTACHMENT 5

Response to Deficiency Item 2.a.ii.

Neighborhood

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$433.94**
Invoice Number	6683845
Invoice Date	2/8/24
Sales Order Number/Type	4453247 SO
Branch Plant	74
Shipment Number	5284473

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
3/9/24	Net 30	PPD Origin	HAWKINS SOUTHEAST FLEET			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	125.0000	GA	$3.1400	GA	1,208.8 LB	$392.50
		1 LB BLK (Mini-Bulk)		125.0000	GA			1,208.8 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$12.0000			$12.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$29.44

Invoice Total **$433.94**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: 180120759469
ABA/Routing #: 091000022
Swift Code#: USBKUS44IMT
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4188357

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$400.18**	
Invoice Number	6695822	
Invoice Date	2/23/24	
Sales Order Number/Type	4461773	SO
Branch Plant	74	
Shipment Number	5295531	

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
3/24/24	Net 30	PPD Origin	HAWKINS SOUTHEAST FLEET			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	115.0000	GA	$3.1400	GA	1,112.1 LB	$361.10
		1 LB BLK (Mini-Bulk)		115.0000	GA			1,112.1 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$12.0000			$12.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$27.08

Invoice Total **$400.18**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4238859

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$339.55**
Invoice Number	6705316
Invoice Date	3/8/24
Sales Order Number/Type	4476834 SL
Branch Plant	74
Shipment Number	5315371

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
4/7/24	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	92.0000	GA	$3.1400	GA	889.6 LB	$288.88
		1 LB BLK (Mini-Bulk)		92.0000	GA			889.6 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$29.0000			$29.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Page 1 of 1

Tax Rate	Sales Tax
7.5 %	$21.67

Invoice Total **$339.55**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4286122

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$991.02**
Invoice Number	6727173
Invoice Date	4/5/24
Sales Order Number/Type	4496901 SL
Branch Plant	74
Shipment Number	5342830

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
5/5/24	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	285.0000	GA	$3.1400	GA	2,756.0 LB	$894.90
		1 LB BLK (Mini-Bulk)		285.0000	GA			2,756.0 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$29.0000			$29.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$67.12

Invoice Total **$991.02**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4388896

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$788.37**
Invoice Number	6749102
Invoice Date	5/3/24
Sales Order Number/Type	4517167 SL
Branch Plant	74
Shipment Number	5370267

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
6/2/24	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	230.0000	GA	$3.1400	GA	2,224.1 LB	$722.20
		1 LB BLK (Mini-Bulk)		230.0000	GA			2,224.1 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$12.0000			$12.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$54.17

Invoice Total **$788.37**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4486691

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$855.88**
Invoice Number	6771888
Invoice Date	5/31/24
Sales Order Number/Type	4538973 SL
Branch Plant	74
Shipment Number	5398999

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
6/30/24	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	250.0000	GA	$3.1400	GA	2,417.5 LB	$785.00
		1 LB BLK (Mini-Bulk)		250.0000	GA			2,417.5 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$12.0000			$12.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$58.88

Invoice Total **$855.88**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4578886

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$855.88**
Invoice Number	6790543
Invoice Date	6/21/24
Sales Order Number/Type	4556606 SL
Branch Plant	74
Shipment Number	5422334

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
7/21/24	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	250.0000	GA	$3.1400	GA	2,417.5 LB	$785.00
		1 LB BLK (Mini-Bulk)		250.0000	GA			2,417.5 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$12.0000			$12.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$58.88

Invoice Total **$855.88**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4655819

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$957.14**
Invoice Number	6821480
Invoice Date	7/26/24
Sales Order Number/Type	4585516 SL
Branch Plant	74
Shipment Number	5460636

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
8/25/24	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	280.0000	GA	$3.1400	GA	2,707.6 LB	$879.20
		1 LB BLK (Mini-Bulk)		280.0000	GA			2,707.6 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$12.0000			$12.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$65.94

Invoice Total **$957.14**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 85419

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$937.90**
Invoice Number	6845058
Invoice Date	8/22/24
Sales Order Number/Type	4607427 SL
Branch Plant	74
Shipment Number	5489720

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
9/21/24	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	270.0000	GA	$3.1900	GA	2,610.9 LB	$861.30
		1 LB BLK (Mini-Bulk)		270.0000	GA			2,610.9 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$12.0000			$12.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$64.60

Invoice Total **$937.90**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
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CASH IN ADVANCE/EFT PAYMENTS:
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www.hawkinsinc.com

Job# 186938

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$1,057.92**
Invoice Number	6869438
Invoice Date	9/20/24
Sales Order Number/Type	4628745 SL
Branch Plant	74
Shipment Number	5518036

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
10/20/24	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	305.0000	GA	$3.1900	GA	2,949.4 LB	$972.95
		1 LB BLK (Mini-Bulk)		305.0000	GA			2,949.4 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$12.0000			$12.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$72.97

Invoice Total **$1,057.92**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
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CASH IN ADVANCE/EFT PAYMENTS:
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www.hawkinsinc.com

Job# 291389

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$920.75**	
Invoice Number	6894252	
Invoice Date	10/18/24	
Sales Order Number/Type	4650113	SL
Branch Plant	74	
Shipment Number	5546745	

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
11/17/24	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	265.0000	GA	$3.1900	GA	2,562.6 LB	$845.35
		1 LB BLK (Mini-Bulk)		265.0000	GA			2,562.6 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$12.0000			$12.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$63.40

Invoice Total **$920.75**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 331-6910
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

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www.hawkinsinc.com

Job# 397726

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$920.75**	
Invoice Number	6918037	
Invoice Date	11/14/24	
Sales Order Number/Type	4670152	SL
Branch Plant	74	
Shipment Number	5573475	

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
12/14/24	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	265.0000	GA	$3.1900	GA	2,562.6 LB	$845.35
		1 LB BLK (Mini-Bulk)		265.0000	GA			2,562.6 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$12.0000			$12.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$63.40

Invoice Total **$920.75**

No Discounts on Freight

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CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 331-6910
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
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CASH IN ADVANCE/EFT PAYMENTS:
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www.hawkinsinc.com

Job# 508008

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$835.02**	
Invoice Number	6937246	
Invoice Date	12/13/24	
Sales Order Number/Type	4690139	SL
Branch Plant	74	
Shipment Number	5600051	

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
1/12/25	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	240.0000	GA	$3.1900	GA	2,320.8 LB	$765.60
		1 LB BLK (Mini-Bulk)		240.0000	GA			2,320.8 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$12.0000			$12.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$57.42

Invoice Total **$835.02**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
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CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 331-6910
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
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CASH IN ADVANCE/EFT PAYMENTS:
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www.hawkinsinc.com

Job# 602125

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$920.75**
Invoice Number	6958536
Invoice Date	1/13/25
Sales Order Number/Type	4710631 SL
Branch Plant	74
Shipment Number	5625535

Sold To: 485915
ACCOUNTS PAYABLE
CSWR - FLORIDA UTILITY OPERATING COMPANY
1630 Des Peres Rd
SUITE 140
Saint Louis MO 63131-1504

Ship To: 478115
TIMBER CREEK NEIGHBORHOOD
10400 Timber Creek Ln
Jacksonville FL 32221-1964

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
2/12/25	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	265.0000	GA	$3.1900	GA	2,562.6 LB	$845.35
		1 LB BLK (Mini-Bulk)		265.0000	GA			2,562.6 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$12.0000			$12.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$63.40

Invoice Total **$920.75**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
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CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 331-6910
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
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www.hawkinsinc.com

ATTACHMENT 6

Response to Deficiency Item 2.a.iii.

Sebring Ridge

Quality Water. | Vibrant Communities.

TAX ID 20-8152510

EFT REMITTANCE
Bank Name: CIBC Bank USA
Bank Address: 120 South LaSalle Street, Chicago, IL 60603
ABA: 0710-0648-6
Favor of ("F/O"): ClearWater Solutions, LLC Operating Account
Account ("A/C"): 2939142

CHECK REMITTANCE
ClearWater Solutions, LLC | 2178 Moores Mill Road | Auburn, AL 36830

INVOICE

BILL TO

CSWR-Florida Utility Operating Company, LLC.
1630 Des Peres Rd
Suite 140
St Louis, MO 63131

SITE

Sebring Ridge Wastewater
FLA014349

105000 $68,412.19
730400 $285.00
729000 $475.00
730600 $237.50
718500 $31.22
720000 $859.63
720500 $352.06
730603 $729.80

December 31, 2023
Project No: FL.5000.139
Invoice No: 27560

FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Monthly Non-Contract Services from December 1, 2023 to December 31, 2023

Phase 2001 General Plant WW

Labor	**17,171.25**
Subcontractors	**41,089.87**
Expenses	**13,121.28**
Total this Phase	**$71,382.40**
Total this Invoice	**$71,382.40**

Billing Backup

Thursday, February 15, 2024 11:14:21 AM

Clearwater Solutions LLC Invoice 27560 Dated 12/31/2023

Project FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Phase 2001 General Plant WW

Labor

		Hours		Amount	
500 - Operator	11/17/2023	3.00	95.00	285.00	730400
WO 273440006 Had the CCC pumped out at the WWTF					
500 - Operator	12/12/2023	9.00	95.00	855.00	105000
WO 273458147 continuing site cleanup and prepping, per CSWR					
500 - Operator	12/13/2023	3.25	95.00	308.75	105000
WO 273458113 Cleaned up around the WWTP and the ponds.					
500 - Operator	12/13/2023	9.00	95.00	855.00	105000
WO 273458147 continuing site cleanup and prepping, per CSWR					
500 - Operator	12/14/2023	3.00	95.00	285.00	105000
WO 273458113 Cleaned up at the WWTP.					
500 - Operator	12/14/2023	10.00	95.00	950.00	105000
WO 273458185- Met with CSWR on site					
500 - Operator	12/14/2023	8.00	95.00	760.00	105000
WO 273458113 Meeting with CSWR regional manager and meeting with team on what needs to be thrown away and what needs cleaned up, per CSWR					
500 - Operator	12/14/2023	9.00	95.00	855.00	105000
WO 273458147 continuing site cleanup and prepping, per CSWR					
500 - Operator	12/15/2023	10.00	95.00	950.00	105000
WO 273458113 Remove trash items around perimeter and around the WWTP.					
501 - Operator - OT	12/15/2023	10.00	95.00	950.00	105000
WO 273458147 Worked with the team on removing garbage items and set up for more dumpster to be dropped off.					
500 - Operator	12/15/2023	9.00	95.00	855.00	105000
WO 273458147 continuing site cleanup, per CSWR					
508 - Mowing	12/18/2023	5.00	95.00	475.00	729000
Lawn Maintenance					
500 - Operator	12/18/2023	6.00	95.00	570.00	105000
WO 273458113 Removed trash items around perimeter and surrounding area of the WWTP and ponds.					
500 - Operator	12/18/2023	5.00	95.00	475.00	105000
WO# 273458113 Worked on throwing trash items away found around the perimeter and purchased additional materials for painting and pressure washing the plant.					
500 - Operator	12/19/2023	3.00	95.00	285.00	105000
WO 273458113 Removed items around surrounding area of the WWTP and put into the dumpster.					
500 - Operator	12/19/2023	5.50	95.00	522.50	105000
WO 273461246 Worked on installing a new blower motor.					
500 - Operator	12/19/2023	2.50	95.00	237.50	730600
WO 273461251 Cleaned, prepped and painted blower motor guard.					
500 - Operator	12/19/2023	9.00	95.00	855.00	105000
WO# 273461254 FDEP Inspection at the WWTF					
500 - Operator	12/20/2023	9.00	95.00	855.00	105000
WO 273458147- continue site cleanup and prepping, per CSWR.					

500 - Operator		12/21/2023	3.50	95.00	332.50	105000
	WO 273458113 Removed items from around the WWTP and put into dumpster.					
500 - Operator		12/21/2023	9.00	95.00	855.00	105000
	WO 273458147- Continue site cleaning and prepping , per CSWR.					
500 - Operator		12/22/2023	2.00	95.00	190.00	105000
	WO 273458113 Went to the store and made purchases for the projects that were being worked at. This included painting, pressure washing, and cleaning up debris.					
500 - Operator		12/22/2023	7.00	95.00	665.00	105000
	WO 273458113 Spread rock around the WWTP along with placing pavers under container. Picking up items around the WWTP and throwing them into the dumpster.					
500 - Operator		12/22/2023	9.00	95.00	855.00	105000
	WO 273458147- continue site cleanup and prepping, per CSWR.					
500 - Operator		12/27/2023	9.00	95.00	855.00	105000
	WO 273458147- continue site cleanup and prepping, per CSWR WO 273458113- Spreading rock around the plant through					
500 - Operator		12/28/2023	8.00	95.00	760.00	105000
	WO 273458113 - continue site cleanup					
500 - Operator		12/29/2023	5.00	95.00	475.00	105000
	WO 273458113- site cleanup					
	Totals		180.75		17,171.25	
	Total Labor					**17,171.25**

Subcontractors

Sapp Environmental Services, Inc					
AP 335959	10/13/2023	Sapp Environmental Services, Inc / WO 273430926 Pumped out LS so that the pumps could be pulled&cleaned after / Invoice: 10177 CM, 10/13/2023	225.00	105000	
American Pipe & Tank Inc					
AP 335910	12/18/2023	American Pipe & Tank Inc / WO# 273462425 Landfair WWTP Hauled sludge from the digester / Invoice: 93914, 12/18/2023	990.00	105000	
Cloud 9 Services, LLC					
AP 336653	11/2/2023	Cloud 9 Services, LLC / WO 273431007 - jet/vac truck / Invoice: 19005, 11/2/2023	1,792.15	105000	
AP 336653	11/2/2023	Cloud 9 Services, LLC / WO 273431007 - dump truck/crane service / Invoice: 19005, 11/2/2023	2,234.30	105000	
Coastal Pump & Equipment					
AP 335964	12/7/2023	Coastal Pump & Equipment / WO# 273410137 Replaced control panels and pumps at LS 1 and 3 in Sebring Ridge. / Invoice: 2529, 12/7/2023	29,705.68	105000	
TNT Sewer					
AP 335161	12/10/2023	TNT Sewer / WO 273431082 - pond cleanup / Invoice: 23-1134, 12/10/2023	2,000.00	105000	
AP 337862	12/17/2023	TNT Sewer / WO 273449729 - main line camera service / Invoice: 12-1149, 12/17/2023	750.00	105000	
	Total Subcontractors		**1.09 times**	**37,697.13**	**41,089.87**

Expenses

Chlorine				
335430	12/5/2023	Gorman Wholesale / Container needed to move and collect CL2. / Invoice: S019012633.001, 12/5/2023	28.64	718500
Materials & Supplies				
000000038690	12/19/2023	Daggett, Gary / WO#273461246 Install new blower.	67.28	105000
339925	11/6/2023	USA Blue Book / WO - treatment plant log book / Invoice: INV00187204, 11/6/2023	110.32	720000
339927	11/20/2023	USA Blue Book / WO - DPD dispensers, dipper handle / Invoice: INV00200632, 11/20/2023	539.01	105000
335613	12/14/2023	C.E.S. (City Electric Supply Company) / WO - reg spring nut, blade set, carbide teeth sawzall / Invoice: SEB/124235, 12/14/2023	282.35	720000
336641	12/20/2023	C.E.S. (City Electric Supply Company) / WO - PVC SCH 40, couplings, terminal adpt, elbow / Invoice: SEB/124327, 12/20/2023	173.79	720000
000000038774	12/18/2023	Wadhams, Keanu / WO#273461522 New belts for new blower	244.29	720500
000000038774	12/18/2023	Wadhams, Keanu / WO#273469881 New bladder tank	565.18	105000
000000038774	12/19/2023	Wadhams, Keanu / WO#273461522 New belts for new blower	98.70	720500
335054	12/7/2023	Grainger, Inc. / WO 273449890 - electromechanical timer, hour meter / Invoice: 9927541186, 12/7/2023	80.12	720000
335056	12/7/2023	Grainger, Inc. / WO 273449890 - electromechanical timer and hour meter / Invoice: 9927541202, 12/7/2023	142.07	720000
Equipment Rental				
000000038690	12/18/2023	Daggett, Gary / WO#273458113 Moved rock around WWTP.	462.25	105000
336647	11/21/2023	Just 'N' Time Dumpster Service, LLC / WO 273431077 - 15 yard dumpster rental / Invoice: 264, 11/21/2023	1,290.00	105000
000000038774	12/21/2023	Wadhams, Keanu / WO#273458147 Machine for moving debris	1,220.13	105000
337098	12/20/2023	Hawkins, Inc. / WO - Tank rental / Invoice: 6651543, 12/20/2023	2,852.88	105000
Miscellaneous				
000000038862	12/22/2023	Daggett, Gary / WO#273458113 Remove more trash items fou	17.07	105000
000000038575	11/30/2023	Wadhams, Keanu / WO#273439176 removal of vegetation	454.71	730603
000000038575	12/1/2023	Wadhams, Keanu / WO#273448121 work on the effluent ponds	214.83	)%"("%
000000038517	12/13/2023	Wadhams, Keanu / WO# 273431079 Additional stone for drive	1,644.75	105000
000000038946	12/28/2023	Wadhams, Keanu / WO#273471609 Land clearing work at LS	1,549.50	105000
	Total Expenses	**1.09 times**	**12,037.87**	**13,121.28**
		Total this Phase		**$71,382.40**

Project	FL.5000.139	CSWR FL-NC-Sebring Ridge Wastewater	Invoice	27560

Total this Project	**$71,382.40**
Total this Report	**$71,382.40**

Sapp Environmental Services, Inc.
27 Ranier Drive
Lake Placid, FL 33852 US
(863) 465-4567
sappseptic@gmail.com

INVOICE

BILL TO
Clear Water Solutions
3801 Youth Care Lane
Sebring, FL 33870

INVOICE # 10177 CM
DATE 10/13/2023

TERMS Due on receipt

DATE	ACTIVITY	QTY	RATE	AMOUNT
10/13/2023	**Service Call:Service Call** pumped grease only from lift station **Late fee** 1.5% - Applied on Nov 13, 2023 **Late fee** 1.5% - Applied on Dec 13, 2023	1	225.00	225.00

pumped grease only from lift station

BALANCE DUE **$225.00**

A 1.5% interest rate per month will be added to any unpaid balance in addition to any legal fees incurred for collection of past due amounts.

Remit to:

AMERICAN PIPE & TANK, INC
418 CYPRESS ROAD
OCALA, FL 34472

(352) 687-4281
office@americanpipeandtankinc.com

Invoice

Customer No.:CWS
Invoice No.: 93914

Bill To:
CLEARWATER SOLUTIONS
3780 NE 40th Place
OCALA, FL 34479

Ship To:
JOB SITE:
ASSOSCIATED GROCERS

Date	Terms
12/18/2023	NET 30 DAYS

Purchase Order Number	Order Date	Our Order Number
	12/15/2023	104625

Description	Amount
PUMPED 3,600 G SLUDGE FROM PLANT, TRANSPORTED TO 412BPF FOR TREATMENT AND DISPOSAL	900.00
FUEL SURCHARGE	90.00
Invoice subtotal	990.00
Invoice total	990.00

Past due accounts shall accrue 1 1/2% interest per month (18% annually) on any unpaid balance

Please, put Invoice # on Check for accurate credit of payment.

We appreciate your Business!

Cloud 9 Services Group, LLC

1201 W. Jackson Street
Orlando, FL 32805

Invoice

Date	Invoice #
11/2/2023	**19005**

Bill To

Clear Water Solutions
4619 Sturgin Drive
Sebring, FL 33872

Job Site

4619 Sturgin Drive
Sebring, FL 33872

P.O. Number	Terms	Ordered by	Cloud 9 Job #	Service Date
	Net 30		7557 - 4619 Sturgin Dr.	11-2-2023

Qty	Item	Description	Price	Amount
6	101	Jet/Vac Truck service regular hours	285.00	1,710.00
1	140	Dump Fees - Offsite	600.00	600.00
6	130	Crane Truck Service Regular Hours	245.00	1,470.00
1	181	Fuel Recovery Fee (7.75%)	246.45	246.45

Total	$4,026.45

Finance Charge of 1.5% per month will be assessed on all past due invoices. If paying by Credit Card, a Credit card fee will be added to the total invoice amount. MC/Visa/ Discover (3%) Amex (4%)

Balance Due	$4,026.45

(If Paying by Check)
Please Remit Payment To:
Cloud 9 Services, LLC
1201 W. Jackson Street
Orlando, FL 32805

(If Paying by ACH)
Please remit Payment to:
Routing Number: 063115136
Account Number: 20117552

Phone: 407-481-2750
Fax: 407-481-8850
Website: www.cloud9services.com

Coastal Pump & Equipment, Inc.
3747 W Lake Hamilton Dr.
Winter Haven, FL 33881 US
+1 7275156129
accounting@cpequip.net

INVOICE

BILL TO	SHIP TO				
Engineering Solutions Int Cain Enterprises LLC, DBA: Engineering Solutions International 40th Place 3780, NE	Engineering Solutions Int 3780 NE 40th. Place Ocala, FL 34479	SHIP DATE SHIP VIA TRACKING#	12/07/2023 Multiple Carriers See Below	INVOICE DATE TERMS DUE DATE	2529 12/07/2023 Net 30 01/06/2024

P.O. NUMBER	PICK NUMBER	SALES REP
1367A	0601418	House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
BP-60x120-ESI-2	Custom Duplex Basin Package to Include: 60" X 120" FIBERGLASS BASIN, W/STL ANTI-FLOAT DUPLEX PUMP MOUNTING STUDS 48" X 48" ATTACHED CYLINDRICAL VALVEBOX ALUM. CVR FOR FB60D-FCVB48 W/ PF300T VENT 3" Green Vent W/ SS Close Nipple 2" NPT BOLT-ON COMPOSITE FG COUPLING 4" ALUM SLEEVE for 48" BASINS LS-300-C Link seals 6" COMPOSITE HUB FOR 60" & 72" BASINS 4" RUBBER GROMMET HUB 3/16" X 12' 316 SS Chain, W/2 Shackles 1" 304 Stainless Steel Pipe 2" Sch80 PVC Pipe 2" Sch80 PVC True Union Ball Check Valve 2" Sch80 PVC True Union Ball Valve 2" Sch80 PVC 90° Elbow 2" Sch80 PVC Cross 2" Alum. Female Quick Coupler 2" Alum. Dust Plug SS FLOAT BRACKET W/4 CORD GRIPS 2" PVC DWV P-TRAP 2 PVC SHWR DRN W/SS STRN Stainless Steel Valve Bracing Alum Emergency Pump Out Bracing For 48" Basins 2" Threaded Or PVC Duplex Plbg & Installation 6" Inlet Size 2" Discharge coming out of VB	1	15,258.58	15,258.58
CPE-072621-1	Custom FDEP rated duplex lift station control panel with the features listed below. 230VAC – 3 PH- Duplex Control Panel w/following features: a) NEMA 4X Fiberglass Enclosure with Lockable Hasp or Latches Aluminum Back Plate & Aluminum Inner Door b) 60A Main and Emergency Circuit Breakers with Mechanical Interlock	1	6,277.50	6,277.50

	c) 60A Pin & Sleeve Receptacle with Weather Resistant cover d) Phase Monitor and Lightning Arrestor for Incoming Power Supply e) Circuit Breakers Pumps (2 Req'd) Control Circuit (1 Req'd) GFCI Receptacle (1 Req'd) f) NEMA Rated Starters for Pumps (Includes Overload Heater, Class 10) g) Terminal Blocks for Pump Power Cord (10 Ga. Maximum Wire) h) Terminal Blocks for Control and Pump Sensors (10 Ga Maximum wire) i) Secondary Fuse Protection for Control & Alarm Circuits j) No Control Transformer (Designed for 230VAC-3PH Supply w/Neutral) k) Alternating Relay with Integral Lead Pump Selector Switch l) Pump H-O-A Switches (22mm Selector Type – Maintained All Positions) m) Indicating Lights (22mm LED Type) Green = Pump Running Red = Seal Leak Indication n) Motor Heat Circuitry (2 Wire), Seal Leak Circuitry (2 Probe) o) Red Alarm Light with Alarm Buzzer (Piezo Type) p) Alarm Silence Switch (22mm Type) q) 12VDC Battery Back-up Alarm Circuit Only (BOAC-001) r) Wire channel As Needed s) Built & Labeled to UL 508A Standard Note: All Breakers and Starters will be NEMA Type.			
50GF24.5-3	HCP Grinder Pump 6Hp 3Ph 230/460V, Prewired 230V, 2" Discharge, VCT 49.5Ft. with MTS/MS 4 leads SOW Cable SN: 2300021085 2300021090	2	2,337.60	4,675.20
T50F	HCP 2" Guide Rail System	2	367.20	734.40
2900-B8S1C1-40	Mechanical Float Switch 10 Amp 40 Ft.	4	65.00	260.00

*** PLEASE NOTE WE HAVE A NEW REMIT TO ADDRESS ***
P.O. BOX 699
FOLEY, AL 36536

Basin via KOF, BOL #38149
Southeastern Freight, PRO #811268250

SUBTOTAL	27,205.68
SHIPPING	2,500.00
TOTAL	29,705.68
BALANCE DUE	**$29,705.68**

INVOICE

TNT SEWER
6967 North Palmer Way
Hernando, Florida 34442
United States

Phone: 352-302-8672
Fax: 352-860-2663

BILL TO
Clear Water Solutions LLC - Beverly Hills

AP@clearwatersol.com

Invoice Number:	23-1134
P.O./S.O. Number:	FL.5000.139-273431082
Invoice Date:	December 10, 2023
Payment Due:	December 10, 2023
Amount Due (USD):	**$2,000.00**

Services	Price	Amount
Pond cleanup	$2,000.00	$2,000.00
	Subtotal:	$2,000.00
	Total:	$2,000.00
	Amount Due (USD):	**$2,000.00**

Notes / Terms
This invoice is for
o 2000 Clam Dr Sebring FL
o Sebring bank mowing/pond tilling
o mowed around the banks of 3 ponds with Boom Mower
o 11/27/23-11/29/23
o PO : FL.5000.139-273431082

Thank you for using T-N-T Sewer. If you have any questions please feel free to email Aaron (aarontntsewer@gmail.com) or Rusty(tntsewer.mcfall@gmail.com)

T-N-T Sewer
352-302-8672

INVOICE

TNT SEWER
6967 North Palmer Way
Hernando, Florida 34442
United States

Phone: 352-302-8672
Fax: 352-860-2663

Bill to
Clear Water Solutions LLC - Beverly Hills

AP@clearwatersol.com

Invoice Number:	23-1149
P.O./S.O. Number:	FL.5000.139-273449729
Invoice Date:	December 17, 2023
Payment Due:	December 17, 2023
Amount Due (USD):	**$750.00**

Services	Price	Amount
Main Line Camera Service	$750.00	$750.00
	Total:	$750.00
	Amount Due (USD):	**$750.00**

Notes / Terms

This invoice is for
o 12/11/23
o 5142 Shad Drive Sebring FL
o Locating lateral with Mainline Camera
o Found lateral after 100ft of camera work, Marked on road

Thank you for using T-N-T Sewer. If you have any questions please feel free to email Aaron (aarontntsewer@gmail.com) or Rusty(tntsewer.mcfall@gmail.com)

GORMAN

WHOLESALE PLUMBING, POOL & SEPTIC SUPPLIES

211 GORMAN OCALA
125 NE 16TH ST
OCALA FL 34470-4106
352-629-8936 Fax

INVOICE

INVOICE DATE	INVOICE NUMBER
12/05/23	S019012633.001
CUSTOMER NUMBER	**SHIP TO NUMBER**
S90029	S90029

PLEASE REMIT PAYMENT TO:

GORMAN COMPANY
P.O. BOX 101975
ATLANTA GA 30392-1975

BILL TO:

CAIN ENTERPRISES LLC
DBA ENGINEERING SOLUTIONS INTL
3780 NE 40TH PLACE
OCALA FL 34479-2263

SHIP TO:

CAIN ENTERPRISES LLC
DBA ENGINEERING SOLUTIONS INTL
3780 NE 40TH PLACE
OCALA FL 34479-2263

ORDER DATE	SHIP DATE	JOB NAME	JOB NUMBER	CUSTOMER P.O.
12/05/23	12/05/23	CAIN ENTERPRISES LLC		LLW

ORDERED BY	SHIPPED VIA	SALESPERSON	ORDER WRITER
MACALA	PK PICK UP NOW	Jan Murin - PC272	Brett Heff - PC211

ITEM NUMBER	PRODUCT DESCRIPTION	QTY ORDERED	QTY SHIPPED	UNIT PRICE	UNIT	NET AMOUNT
5532	21/2GAL JERRY JUG BLEACH REFILL ****EPA STICKER REQUIRED PRIOR TO LEAVING YARD ON EACH CONTAINER**** MSDS SHEETS ON FILE. ********** Kit Components ********** * 11 - 1QT LIQUID BLEACH * * ****EPA STICKER REQUIRED PRIOR TO * * LEAVING YARD ON EACH CONTAINER**** * * 1 - EPA JERRY JUG LABEL/ STICKER *	4ea	4ea	6.690	ea	26.76

THANK YOU FOR YOUR BUSINESS!!!
WE WILL BE CLOSED CHRISTMAS DAY, MONDAY 12/25. MERRY CHRISTMAS!

INVOICE TERMS	NET 25TH PROX	SUBTOTAL	26.76
		S & H CHGS	0.00
TO VIEW AND PAY ONLINE:	http://hajoca-southeastern.billtrust.com	SALES TAX	1.88
ENROLLMENT CODE:	DLZ QSV LKB	AMOUNT DUE	28.64

THIS INVOICE IS GOVERNED BY, AND INCORPORATES BY REFERENCE, HAJOCA CORPORATION'S SALES ORDER TERMS AND CONDITIONS FOUND AT WWW.HAJOCA.COM/SALES-ORDER-TERMS-AND-CONDITIONS/ AND THE TERMS AND CONDITIONS OF OUR CREDIT APPLICATION. BY YOUR SIGNATURE ABOVE AND/OR ACCEPTANCE OF THE PRODUCTS DESCRIBED HEREIN, YOU ACKNOWLEDGE HAVING READ AND AGREE TO BE BOUND BY SUCH TERMS AND CONDITIONS.

MICRO - PERFORATED SHEETS

Distributed by:
OLD EAST MA
100 MISSION
GOODLETTSV
37072-2170
MADE IN IND

WO# 273461246

NAPA AUTO PARTS

STORE
700005273
Cole Auto Supply
3443 US 27 S
SEBRING, FL 33870
(863) 385-0104

Time: 10:31
Date: 12/19/2023
Page: 1/1

Invoice Number 0001-643180
eInvoice# TAM00273643180

SOLD TO
31998
Heavy Duty Wholesale
FL

Employee: 912 , Richard
Sales Rep: 0 , Salesman
Accounting Day: 16

Y Y
OCR
70000527364318O1

Part Number	Line	Description	Quantity	Price	Net	Total	
70124	VAL	GREASE (1,6)	2.00	11.10	5.5500	11.10	T
715-1230	BK	GRSE GUN (1)	1.00	103.26	51.4900	51.49	T
		Above Item on Sale					

Delivery:
Attention:
Tax Exemption:
PO#:
Terms: NET 25

Subtotal		62.59
TAXTABLE 4 7.5000%		4.69
Total		67.28
Visa	67.28	

Customer Signature
ALL GOODS RETURNED MUST BE ACCOMPANIED BY THIS INVOICE
I agree to pay total amount
according to card issuer agreement.

No Returns on Generators
Warranties honored by
Manufacturer

CUSTOMER COPY

NAPA AUTO PARTS SEBRING
3443 SOUTH US HWY 27
SEBRING, FL 33870
863-385-0104

SALE

REF#: 00000003

atch #: 236 10:31:06
/19/23
PPR CODE: 035050
NCRYPTED BY ELAVON
race: 3
VISA Chip
**********6847 **/**

AMOUNT $67.28

APPROVED

ISA CREDIT
AID: A0000000031010
TVR: 80 80 00 80 00
TSI: 68 00

THANK YOU

CUSTOMER COPY

USABlueBook
Get the Best Treatment™

Remit To:
P.O. Box 9004
Gurnee, IL 60031-9004
TEL: (847) 689-3000
FAX: (847) 689-3001
TOLL FREE: 1-800-493-9876
F.E.I.N.: 75-2007383

INVOICE

INVOICE NO.	PAGE NO.
INV00187204	1 of 1
CUSTOMER NO.	DATE
1043290	11/06/23

View online at: http://usabluebook.billtrust.com
Web Enrollment Token: XKR XVT GSZ

BILL TO: 1043290

CLEARWATER SOLUTIONS LLC
2178 MOORES MILL RD
AUBURN AL 36830
USA

SHIP TO: 1043290-9

Keanu Wadhams
4071 N Lecanto Hwy
Beverly Hills FL 34465
USA

Ordered by: Keanu Wadhams

Attention: Keanu Wadhams

CUSTOMER P.O. NO.	SHIP DATE	SLP	TERMS	TAX CODE	SALES ORDER NO.	W/H	FREIGHT	SHIP VIA
FL.5000.000- Sebring	11/06/23	YC	N30	AVATAX	SO3183624	44	Fixed	FEDEXGRND

USA STOCK NO.	DESCRIPTION	ORDERED	SHIPPED	BACKORDER	U/M	PRICE	PER	EXTENSION
43495	Treatment Plant Log Book 2/PK	2	2	0	PK	41.95	PK	83.90

THANK YOU for your business!
1.5% MONTHLY FINANCE CHARGE ON AMOUNTS 30 DAYS PAST DUE
Discounts Apply to Merchandise Only

MERCHANDISE	MISCELLANEOUS	DISCOUNT	TAX	FREIGHT	TOTAL
83.90	0.00	0.00	6.24	20.18	110.32

Should it become necessary to refer your unpaid balance to a collection agency, a collection fee, not to exceed 25% of the balance referred; plus reasonable attorney's fees; and court costs when necessary, will be added to the balance due.

Please Detach and Return Bottom Portion to Ensure Proper Credit to Your Account

---

USABlueBook
Get the Best Treatment™

****IMPORTANT****
Please include this customer #
on the face of your remittance check.

INVOICE NO.	CUSTOMER NO.	DATE	TOTAL
INV00187204	1043290	11/06/23	110.32

CLEARWATER SOLUTIONS LLC
2178 MOORES MILL RD
AUBURN AL 36830
USA

REMITTANCE ADDRESS

USABlueBook
P.O. Box 9004
Gurnee, IL 60031-9004

USABlueBook
Get the Best Treatment™

Remit To:
P.O. Box 9004
Gurnee, IL 60031-9004
TEL: (847) 689-3000
FAX: (847) 689-3001
TOLL FREE: 1-800-493-9876
F.E.I.N.: 75-2007383

INVOICE

INVOICE NO.	PAGE NO.
INV00200632	1 of 1
CUSTOMER NO.	DATE
1043290	11/20/23

View online at: http://usabluebook.billtrust.com
Web Enrollment Token: XKR XVT GSZ

BILL TO: 1043290

CLEARWATER SOLUTIONS LLC
2178 MOORES MILL RD
AUBURN AL 36830
USA

SHIP TO: 1043290-9

Keanu Wadhams
4071 N Lecanto Hwy
Beverly Hills FL 34465
USA

Ordered by: Keanu Wadhams

Attention: Keanu Wadhams

CUSTOMER P.O. NO.	SHIP DATE	SLP	TERMS	TAX CODE	SALES ORDER NO.	W/H	FREIGHT	SHIP VIA
FL.5000.000- Sebring	11/20/23	JH	N30	AVATAX	SO3197379	44	Fixed	FEDEXGRND

USA STOCK NO.	DESCRIPTION	ORDERED	SHIPPED	BACKORDER	U/M	PRICE	PER	EXTENSION
34444	USABlueBook DPD 1 Dispenser 10 mL Sample; 1000 Tests	1	1	0	ea	235.00	ea	235.00
34447	USABlueBook DPD 4 Dispenser 10 mL Sample; 100 Tests	1	1	0	ea	27.25	ea	27.25
24644	Dipper; 6'L Handle; 16oz Cup USABlueBook One-Piece HDPE	1	1	0	ea	101.95	ea	101.95
24637	Dipper; 3'L Handle; 16oz Cup USABlueBook One-Piece HDPE	1	1	0	ea	68.95	ea	68.95

THANK YOU for your business!
1.5% MONTHLY FINANCE CHARGE ON AMOUNTS 30 DAYS PAST DUE
Discounts Apply to Merchandise Only

MERCHANDISE	MISCELLANEOUS	DISCOUNT	TAX	FREIGHT	TOTAL
433.15	0.00	0.00	30.52	75.34	539.01

Should it become necessary to refer your unpaid balance to a collection agency, a collection fee, not to exceed 25% of the balance referred; plus reasonable attorney's fees; and court costs when necessary, will be added to the balance due.

Please Detach and Return Bottom Portion to Ensure Proper Credit to Your Account

---

USABlueBook
Get the Best Treatment™

******IMPORTANT******
Please include this customer #
on the face of your remittance check.

INVOICE NO.	CUSTOMER NO.	DATE	TOTAL
INV00200632	1043290	11/20/23	539.01

CLEARWATER SOLUTIONS LLC
2178 MOORES MILL RD
AUBURN AL 36830
USA

REMITTANCE ADDRESS

USABlueBook
P.O. Box 9004
Gurnee, IL 60031-9004

INVOICE

CITY ELECTRIC SUPPLY

C.E.S. (TX Div Accounts Office)
P.O. Box 131811
Dallas, TX 75313

Invoice Number:	SEB/124235
Invoice Date:	12/14/23
Your Order Number:	FL.5000.139
D/B Order:	OCA/063429/117
License Plate #:	KEVIN
Account #:	01271094001

C.E.S. (Ocala)
2730 SW Third Place
Suite 101
Ocala, FL 34471

Phone: 352-237-8088
Fax: 352-237-0722
Email: Ocala0127@cityelectricsupply.com
Delivery Info:

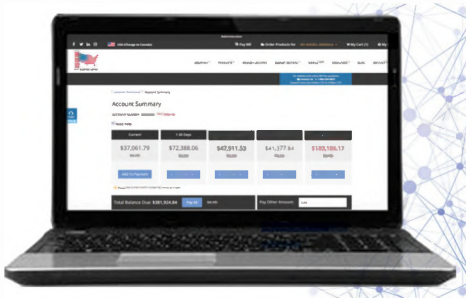
ENGINEERING SOLUTIONS INTERNA
3780 NE 40TH PL
OCALA, FL 34479

QTY	Item	Description	$ Price	Per	Disc	$ Goods
100	WI SPNUT1/4	REGULAR SPRING NUT 1/4	110.00	C		110.00
1	MILWAUKEE 49-22-1129	SAWZALL BLADE SET 12-PC	26.15	E		26.15
1	MILWAUKEE 48-00-5202	9" 7TPI TORCH CARBIDE TEETH SAWZALL	13.50	E		13.50
20	SCG21S120PG	MF-SNG 14G 1 5/8"X 13/16" SLTD 10FT PG	240.00	C		48.00
20	SCG22S120PG	MF-SNG 14G 1 5/8"X 1 5/8" SLTD 10FT PG	325.00	C		65.00

CITY ELECTRIC SUPPLY

Because History is Important

Review Your Transaction History at
www.CityElectricSupply.com



Payment to: C.E.S. (TX Div Accounts Office) P.O. Box 131811 Dallas, TX 75313

TO PAY ONLINE VISIT **www.cityelectricsupply.com**

Goods Total:	$	262.65
Tax Rate:		7.50%
Tax Total:	$	19.70
Total	$	282.35

FOR COMPLETE TERMS OF SALE, SEE SELLER'S ONLINE T&Cs AT CITYELECTRICSUPPLY.COM. RISK OF LOSS IN THE GOODS PASSES TO BUYER: (i) UPON DELIVERY TO BUYER'S DESIGNATED DELIVERY SITE IF GOODS ARE DELIVERED IN SELLER'S OWN VEHICLE; OR (ii) AT THE POINT OF SHIPMENT VIA DROPSHIP OR THIRD PARTY CARRIER; OR (iii) UPON BUYER POSSESSION IN ALL OTHER CASES. THE GOODS REMAIN THE PROPERTY OF SELLER UNTIL PAID FOR IN FULL. GOODS ARE SOLD SUBJECT TO SELLER'S TERMS OF SALE AND VENDORS' TERMS OF SALE, COPIES OF WHICH ARE AVAILABLE UPON REQUEST. E & OE. Please visit our website for company information and product promotions.

Branch ID#: 127 Group ID#: 9032

INVOICE

CITY ELECTRIC SUPPLY

C.E.S. (TX Div Accounts Office)
P.O. Box 131811
Dallas, TX 75313

Invoice Number:	SEB/124327
Invoice Date:	12/20/23
Your Order Number:	FL.5000.139
D/B Order:	OCA/063429/168
License Plate #:	KEVIN
Account #:	01271094001

C.E.S. (Ocala)
2730 SW Third Place
Suite 101
Ocala, FL 34471

Phone: 352-237-8088
Fax: 352-237-0722
Email: Ocala0127@cityelectricsupply.com
Delivery Info:

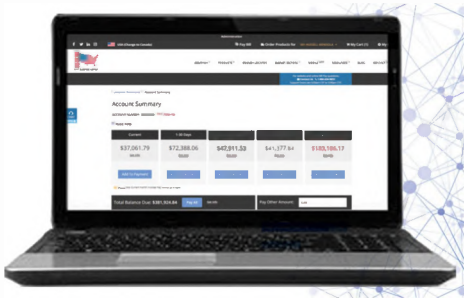
ENGINEERING SOLUTIONS INTERNA
3780 NE 40TH PL
OCALA, FL 34479

QTY	Item	Description	$ Price	Per	Disc	$ Goods
10	EL9041	(078542) 1" 90 SCH40 PE ELBOW	195.00	C		19.50
20	CP1	078003 1" COUPLING	56.95	C		11.39
6	TA1	(078086)1" TERMINAL ADAPTER	65.75	C		3.95
6	WI LNS100	WI STEEL LOCKNUT 1"	23.75	C		1.43
100	THHN-8-STR-BLK-CU	THHN-8-BLK-19STR-CU	414.50	M		41.45
0		2 CUTS @ 50 FT EACH	0.00			0.00
50	THHN-8-STR-RED-CU	THHN-8-RED-19STR-CU	414.50	M		20.73
60	PIPE PVC100	1" PVC SCH40	97.85	C		58.71
1	CES8X12WHPSDSJ	0210-9717 8 X 1/2 WAFER SELF DRILL	4.50	E		4.50

CITY ELECTRIC SUPPLY

Because History is Important

Review Your Transaction History at
www.CityElectricSupply.com



Payment to: C.E.S. (TX Div Accounts Office) P.O. Box 131811 Dallas, TX 75313

TO PAY ONLINE VISIT **www.cityelectricsupply.com**

Goods Total:	$	161.66
Tax Rate:		7.50%
Tax Total:	$	12.13
Total	$	173.79

FOR COMPLETE TERMS OF SALE, SEE SELLER'S ONLINE T&Cs AT CITYELECTRICSUPPLY.COM. RISK OF LOSS IN THE GOODS PASSES TO BUYER: (i) UPON DELIVERY TO BUYER'S DESIGNATED DELIVERY SITE IF GOODS ARE DELIVERED IN SELLER'S OWN VEHICLE; OR (ii) AT THE POINT OF SHIPMENT VIA DROPSHIP OR THIRD PARTY CARRIER; OR (iii) UPON BUYER POSSESSION IN ALL OTHER CASES. THE GOODS REMAIN THE PROPERTY OF SELLER UNTIL PAID FOR IN FULL. GOODS ARE SOLD SUBJECT TO SELLER'S TERMS OF SALE AND VENDORS' TERMS OF SALE, COPIES OF WHICH ARE AVAILABLE UPON REQUEST. E & OE. Please visit our website for company information and product promotions.

Branch ID#: 127 Group ID#: 9032

How doers
get more done.
2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119
6340 00009 34414 12/18/23 02:23 PM
SALE CASHIER ELIZABETH
820909574620 FINTROWEL <B> 15.45
ANVIL 12X4" RUB HNDL FINISH TROWEL
035965046107 MAG FLOAT <B> 38.83
16X3-1/8" MARSHALLTOWN MAG FLOAT
764661103608 60LB.SAKRETE <B>
60LB SAKRETE CONCRETE MIX
4@4.22 16.88
611942112562 1INX2FT PVC <B> 4.24
1"X2' PVC PIPE
051131921160 6X24 STRIPS <B> 7.98
3M SAFETY WALK 6" X 2' REFLECTIVE
077089003116 4PCTRAYKIT <B> 9.97
BETTER 4 IN TRAY SET
611942081738 1X3/4 PVC EL <B> 2.58
1"X3/4" PVC EL 90D SXFPT
018578000056 FLEX CPLG <B> 5.96
2"COUPLING FOR CI,PL,CU,LEAD
611942037612 1 PVC CPLG <B>
1" PVC COUPLING SXS
2@0.87 1.74
088700069435 1 STRAP <B>
290 CLAMP NM 2-HOLE STRAP 1" 5PCS
2@2.48 4.96
032888181922 3/4 HOSE BIB <B>
3/4" HOSEBIBB 1/4TURN MPTX1/2FPT
2@12.91 25.82
021449256315 RECTORSEAL 5 <B> 7.97
4OZ THRD SEALANT NO. 5
092097243200 TAPCON 1/4 <B> 27.47
TAPCON 1/4X1-3/4 HEX HEAD 75 PK
020066754389 SPRAY PAINT <B>
PRO SAFETY YELLOW 15OZ
2@9.98 19.96
063923001653 SC 3 FNL <B> 6.98
3 FUNNEL ASSORTMENT SCEPTER
0000-323-773 16 SQ STONE <B>
16"X16" WHITE STEP STONE
6@3.97 23.82
621241104083 SUPR STRIP <B>
1X4-8FT STRIP
2@3.32 6.64
SUBTOTAL 227.25
SALES TAX 17.04
TOTAL $244.29
XXXXXXXXXXXX1953 VISA
USD$ 244.29
TA
AUTH CODE 073436/0091370
Chip Read
AID A0000000031010 VISA CREDIT
PRO XTRA MEMBER STATEMENT
PRO XTRA ###-###-4976 SUMMARY
THIS RECEIPT PO/JOB NAME: NO
2023 PRO XTRA SPEND 12/17: $3,777.18
Get the CREDIT LINE your business needs
Earn Perks 4X FASTER when you join
& use your Pro Xtra
SAVE UP TO $100.

How doers
get more done.
2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119
6340 00009 34422 12/18/23 02:25 PM
SALE CASHIER ELIZABETH
642031613189 WELL TANK <A> 499.00
86 GAL.PRESSURIZED WELL TANK_VERT
659647000364 4060 SW. <A> 26.75
40/60 PRESSURE SWITCH FOR WELL PUMPS
SUBTOTAL 525.75
SALES TAX 39.43
TOTAL $565.18
XXXXXXXXXXXX1953 VISA
USD$ 565.18
AUTH CODE 023936/0091371 TA
Chip Read
AID A0000000031010 VISA CREDIT
PRO XTRA MEMBER STATEMENT
PRO XTRA ###-###-4976 SUMMARY
THIS RECEIPT PO/JOB NAME: NO
2023 PRO XTRA SPEND 12/17: $3,777.18
Get the CREDIT LINE your business needs
PLUS earn Perks 4X FASTER when you join
Pro Xtra, register, & use your Pro Xtra
Credit Card. Apply and SAVE UP TO $100.
Learn more at homedepot.com/credit
6340 12/18/23 02:25 PM

NAPA AUTO PARTS SEBRING
3443 SOUTH US HWY 27
SEBRING, FL. 33870
863-385-0104

SALE

REF#: 00000002

Batch #: 236
12/19/23 10:28:31
APPR CODE: 094555
ENCRYPTED BY ELAVON
Trace: 2
VISA Chip
**********1953 **/**

AMOUNT $98.70

APPROVED

VISA CREDIT
AID: A0000000031010
TVR: 80 80 00 80 00
TSI: 68 00

THANK YOU

CUSTOMER COPY

Visa

Time: 10:28 Invoice Number 0001-643179

Subtotal 91.81
TAXTABLE 4 7.5000% 6.89
Total 98.70

Y
794

3643179

GRAINGER

2620 SW 17TH ROAD SUITE 300
OCALA, FL 34471-2096
www.grainger.com

ORIGINAL INVOICE

GRAINGER ACCOUNT NUMBER	875842213
INVOICE NUMBER	9927541186
INVOICE DATE	12/07/2023
DUE DATE	01/06/2024
AMOUNT DUE	$80.12

SHIP TO

ENGINEERING SOLUTIONS INTERNATIONAL
3780 NE 40th Pl
Ocala FL 34479-2263

PO NUMBER:	FL5000.139-273449890
CALLER:	KEANU WADHAMS
CUSTOMER PHONE:	3526404976
ORDER NUMBER:	1500015855
INCO TERMS:	FOB ORIGIN

BILL TO
ENGINEERING SOLUTIONS INTERNATIONAL
CAIN ENTERPRISES
3780 NE 40TH PL
OCALA FL 34479-2263

Pay invoices online at:
www.grainger.com/invoicing

THANK YOU! FEI NUMBER 36-1150280
FOR QUESTIONS ABOUT THIS INVOICE OR ACCOUNT CALL ***1-800-472-4643***

PO LINE #	ITEM #	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
1	2A517	ELECTROMECHANICAL TIMER,48 MAX CYCLE MANUFACTURER # TA-4150	1	45.92	45.92
2	3AE11	HOUR METER,AC QUARTZ,2.80 IN. D,6 DIGIT MANUFACTURER # 722-0004	1	28.95	28.95
		Delivery #6613446989 Date Shipped:12/07/2023 PICKED UP FROM: OCALA BRANCH 579 2620 SW 17TH ROAD SUITE 300,OCALA,FL 34471-2096			

INVOICE SUB TOTAL	74.87
TAX	5.25

THIS PURCHASE IS GOVERNED EXCLUSIVELY BY GRAINGER'S TERMS OF SALE, INCLUDING: (i) DISPUTE RESOLUTION REMEDIES, AND (ii) CERTAIN WARRANTY AND DAMAGES LIMITATIONS AND DISCLAIMERS IN EFFECT AT THE TIME OF THE ORDER, WHICH ARE INCORPORATED BY REFERENCE HEREIN. GRAINGER'S TERMS OF SALE ARE AVAILABLE AT WWW.GRAINGER.COM PRODUCT RETURN INSTRUCTIONS ARE AVAILABLE AT WWW.GRAINGER.COM/RETURNS

These items are sold for domestic consumption. If exported, purchaser assumes full responsibility for export controls. Diversion contrary to US law prohibited.

PAY THIS INVOICE - PAYMENT TERMS Net 30 days after inv IN U.S. DOLLARS.

AMOUNT DUE ***$80.12***

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

BILL TO:

ENGINEERING SOLUTIONS INTERNATIONAL
CAIN ENTERPRISES
3780 NE 40TH PL
OCALA FL 34479-2263
UNITED STATES OF AMERICA

REMIT TO:
GRAINGER
DEPT. 875842213
P.O. BOX 419267
KANSAS CITY, MO 64141-6267

875842213992754118610000080121000052510000000100000024010673

X	ACCOUNT NUMBER	DATE		INVOICE NUMBER	AMOUNT DUE
	875842213	12/07/2023	23	9927541186	**$80.12**

FOR COMMENTS OR CHANGE OF ADDRESS, ENTER INFORMATION ON REVERSE SIDE

GRAINGER

2620 SW 17TH ROAD SUITE 300
OCALA, FL 34471-2096
www.grainger.com

ORIGINAL INVOICE

GRAINGER ACCOUNT NUMBER	875842213
INVOICE NUMBER	9927541202
INVOICE DATE	12/07/2023
DUE DATE	01/06/2024
AMOUNT DUE	$142.07

SHIP TO

ENGINEERING SOLUTIONS INTERNATIONAL
3780 NE 40th Pl
Ocala FL 34479-2263

PO NUMBER:	FL5000.139-273449890
CALLER:	KEANU WADHAMS
CUSTOMER PHONE:	3526404976
ORDER NUMBER:	1500015855
INCO TERMS:	FOB ORIGIN

BILL TO
ENGINEERING SOLUTIONS INTERNATIONAL
CAIN ENTERPRISES
3780 NE 40TH PL
OCALA FL 34479-2263

Pay invoices online at:
www.grainger.com/invoicing

THANK YOU! FEI NUMBER 36-1150280
FOR QUESTIONS ABOUT THIS INVOICE OR ACCOUNT CALL ***1-800-472-4643***

PO LINE #	ITEM #	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
1	2A517	ELECTROMECHANICAL TIMER,48 MAX CYCLE MANUFACTURER # TA-4150	1	45.92	45.92
2	3AE11	HOUR METER,AC QUARTZ,2.80 IN. D,6 DIGIT MANUFACTURER # 722-0004	3	28.95	86.85
		Delivery #6613623473 Date Shipped:12/07/2023 PICKED UP FROM: OCALA BRANCH 579 2620 SW 17TH ROAD SUITE 300,OCALA,FL 34471-2096			

INVOICE SUB TOTAL	132.77
TAX	9.30

THIS PURCHASE IS GOVERNED EXCLUSIVELY BY GRAINGER'S TERMS OF SALE, INCLUDING: (i) DISPUTE RESOLUTION REMEDIES, AND (ii) CERTAIN WARRANTY AND DAMAGES LIMITATIONS AND DISCLAIMERS IN EFFECT AT THE TIME OF THE ORDER, WHICH ARE INCORPORATED BY REFERENCE HEREIN. GRAINGER'S TERMS OF SALE ARE AVAILABLE AT WWW.GRAINGER.COM PRODUCT RETURN INSTRUCTIONS ARE AVAILABLE AT WWW.GRAINGER.COM/RETURNS

These items are sold for domestic consumption. If exported, purchaser assumes full responsibility for export controls. Diversion contrary to US law prohibited.

PAY THIS INVOICE - PAYMENT TERMS Net 30 days after inv IN U.S. DOLLARS.

AMOUNT DUE ***$142.07***

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

BILL TO:

ENGINEERING SOLUTIONS INTERNATIONAL
CAIN ENTERPRISES
3780 NE 40TH PL
OCALA FL 34479-2263
UNITED STATES OF AMERICA

REMIT TO:
GRAINGER
DEPT. 875842213
P.O. BOX 419267
KANSAS CITY, MO 64141-6267

875842213992754120210000142071000093010000000100000024010686

X	ACCOUNT NUMBER	DATE		INVOICE NUMBER	AMOUNT DUE
	875842213	12/07/2023	24	9927541202	**$142.07**

FOR COMMENTS OR CHANGE OF ADDRESS, ENTER INFORMATION ON REVERSE SIDE

TAYLOR RENTAL®

Wo#273458113

411 US 27 South
Sebring, FL 33870
863-385-2239 • Fax 863-385-1726
taylorrentalsebring@gmail.com

523 N Hwy. 98
Okeechobee, FL 34972
863-467-2239 • Fax 863-467-2631
shalina.taylorrental@gmail.com

www.taylorrentalsebring.com

Status: Open
Contract #: 393977-1

Date Out: Mon 12/18/2023 2:55PM

Operator: Krystal Kay Bateman

Customer #: 65464

Clearwater Solutions
3840 NE 40th Place
Ocala, FL34471

Phone 352-843-2444

Qty	Key	Items	Part#	Status	Agreed Return Date	Price
1	2BACTRA0a02	Trackhoe - 26G zts #2	26G	Out	Tue 12/19/2023 2:55PM	$345.00
	Meter Out: 797.5 Daily Rental - 24 hrs "out of shop" UP TO 8 hours on meter Weekly Rental - 168 hrs "out of shop" UP TO 40 hours on meter Monthly Rental - 672 hrs "out of shop" UP TO 160 hours on meter					
1	Trailer-c040	Trailer, 16' Equipment - #40	2 5/16" Ball	Out	Tue 12/19/2023 2:55PM	$85.00
	RESPONSIBLE FOR TIRE DAMAGE! CUSTOMER IS RESPONSIBLE FOR ALL DAMAGE TO TRAILER 2 5/16" Ball					

Used at Address

Are u staying local?: yes

Open 6 AM - 5 PM Mon - Fri and Sat 6AM - 3PM

Payments made on this contract:

Rental/Sale Paid	$462.25	Mon 12/18/2023 2:57PM Credit Card Visa xxxx-xxxx-xxxx-6847
Total	**$462.25**	

Rental Contract

This is a contract. The back of this contract contains important terms and conditions, including Lessor's disclaimer from all liability for injury or damage and details of customer's obligations. They are a part of this contract - Read them!

Notify Lessor within 1/2 hour of occurrence if equipment does not function properly or no refund or allowance will be made.

I acknowledge receipt in good order of the items rented, and certify that I have read and agree to all tems of this contract.

I authorize Taylor Rental to charge any unpaid balance of this contract which has not been paid in full within 30 days after the date stated above to credit or debit card number _____, expiration date _____.

Failure to return property or equipment upon expiration of the rental period and failure to pay all amounts due (including the costs for damage to the property or equipment) are prima facie evidence of intent to defraud, punishable in accordance with Section 812.155, Florida Statutes.

INITIALS: X_____

Signature: _____

Clearwater Solutions

Rental:	$430.00
Subtotal:	$430.00
les Tax Rate Sebring:	$32.25
Total:	$462.25
Paid:	$462.25
Amount Due:	$0.00

TAYLOR RENTAL
4611 US 27 S
SEBRING, FL 33870
12/18/2023 14:00:40
CREDIT CARD
VISA SALE
Card #: XXXXXXXXXXXX6847
Network: VISA
Chip Card: VISA CREDIT
AID: A0000000031010
SEQ #: 31
Batch #: 203
INVOICE 32
Approval Code: 063232
Entry Method: Chip Read
Mode: Issues
SALE AMOUNT $462.25
CUSTOMER COPY

We're more than just products at work.

work order # 273431077
Project code # 5000.139

Invoice

Just N Time Dumpster Services, LLC
3404 Dolphin Dr
Sebring Fl 33870

Bill To
Clearwater Solutions Jobsite address 4950 Star Ave Sebring fl 33870

Date	Invoice No.
11/21/23	264

Description	Amount
15 Yard dumpster Rental on 11/13/23	400.00T
15 Yard dumpster Rental on 11/13/23	400.00T
15 Yard dumpster Rental on 11/20/23	400.00T

Subtotal	$1,200.00
Sales Tax (7.5%)	$90.00
Total	$1,290.00

Taylor Rental - Sebring

4611 US 27 South
Sebring, FL 33870

863-385-2239 Phone
863-385-1726 Fax

www.taylorrentalsebring.com

Status: Completed
Invoice #: 393977-1
Invoice Date: Fri 12/22/2023
Date Out: Mon 12/18/2023 2:55PM

Operator: Stephanie Wertz

Customer #: 65464

Clearwater Solutions Phone 352-640-4976

3840 NE 40th Place
Ocala, FL 34471

Qty	Key	Items Rented	Part#	Status	Returned Date	Price
1	2BACTRA0a02	Trackhoe - 26G zts #2	26G	Returned	Fri 12/22/2023 10:23AM	$1,225.00
	Meter Out: 797.5	Meter In: 802.1 Total hours on meter: 4.6				
	Daily Rental - 24 hrs "out of shop" UP TO 8 hours on meter					
	Weekly Rental - 168 hrs "out of shop" UP TO 40 hours on meter					
	Monthly Rental - 672 hrs "out of shop" UP TO 160 hours on meter					
1	Trailer-c040	Trailer, 16' Equipment - #40	2 5/16" Ball	Returned	Fri 12/22/2023 10:23AM	$340.00
	RESPONSIBLE FOR TIRE DAMAGE!					
	CUSTOMER IS RESPONSIBLE FOR ALL DAMAGE TO TRAILER					
	2 5/16" Ball					

Used at Address

Are u staying local?: yes

Please Pay By This Invoice - Taylor Rental

Payments made on this contract:

Rental/Sale Paid	**$462.25**	Mon 12/18/2023 2:57PM Credit Card Visa xxxx-xxxx-xxxx-6847
Rental/Sale Paid	**$370.87**	Tue 12/19/2023 3:43PM Credit Card Visa xxxx-xxxx-xxxx-6847
Rental/Sale Refund	**($370.87)**	Tue 12/19/2023 3:44PM Credit Card Visa xxxx-xxxx-xxxx-6847
Rental/Sale Paid	**$1,220.13**	Thu 12/21/2023 1:16PM Credit Card Visa xxxx-xxxx-xxxx-6847
Total	**$1,682.38**	

Rental Contract

This is a contract. The back of this contract contains important terms and conditions, including Lessor's disclaimer from all liability for injury or damage and details of customer's obligations. They are a part of this contract - Read them!

Notify Lessor within 1/2 hour of occurrence if equipment does not function properly or no refund or allowance will be made.

I acknowledge receipt in good order of the items rented, and certify that I have read and agree to all tems of this contract.

I authorize Taylor Rental to charge any unpaid balance of this contract which has not been paid in full within 30 days after the date stated above to credit or debit card number _____, expiration date _____.

Failure to return property or equipment upon expiration of the rental period and failure to pay all amounts due (including the costs for damage to the property or equipment) are prima facie evidence of intent to defraud, punishable in accordance with Section 812.155, Florida Statutes.

INITIALS: X_____

Signature: _____

Clearwater Solutions

Rental:	**$1,565.00**
Subtotal:	**$1,565.00**
Sales Tax Rate Sebring:	**$117.38**
Total:	**$1,682.38**
Paid:	**$1,682.38**
Amount Due:	**$0.00**

Modification #7

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$2,852.88**
Invoice Number	6651543
Invoice Date	12/20/23
Sales Order Number/Type	4423432 SL
Branch Plant	75
Shipment Number	5244665

Sold To: 501747
ACCOUNTS PAYABLE
CAIN ENTERPRISES LLC D.B.A.
3780 NE 40th Pl
ESI
Ocala FL 34479-2263

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
1/19/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	43025	Tank 850 GL Vertical SD PE	Y	1.0000	EA	$1825.0000	EA	186.0 LB	$1,825.00
		900850SD 56"Dx82"H 1.9SG		1.0000	EA			186.0 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$31.0000			$31.00
2.000	43027	Containment, 900 GL HD	Y	1.0000	EA	$800.0000	EA	175.0 LB	$800.00
		ECH		1.0000	EA			175.0 GW	

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$196.88

Invoice Total **$2,852.88**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4034490

WO#273458113

How doers get more done.™

2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119

6340 00021 06714 12/22/23 11:02 AM
SALE CASHIER BEN

027987302019 16 SQ STONE <A>
16"X16" WHITE STEP STONE
4@3.97 15.88

SUBTOTAL	15.88
SALES TAX	1.19
TOTAL	$17.07
XXXXXXXXXXXX6847 VISA	
	USD$ 17.07
AUTH CODE 035716/6211442	TA

Chip Read
AID A0000000031010 VISA CREDIT

P O #/JOB NAME: O

6340 12/22/23 11:02 AM

6340 21 06714 12/22/2023 6838

RETURN POLICY DEFINITIONS

	POLICY ID	DAYS	POLICY EXPIRES ON
A	1	90	03/21/2024

****

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A $5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: HLM 20057 13738
PASSWORD: 23622 13717

Entries must be completed within 14 days of purchase. Entrants must be 18 or older to enter. See complete rules on website. No purchase necessary.

TAYLOR RENTAL
4611 US 27 S
SEBRING, FL 33870
11/30/2023 07:03:14
CREDIT CARD
VISA SALE

Card #	XXXXXXXXXXXX1953
Network:	VISA
Chip Card:	VISA CREDIT
AID:	A0000000031010
SEQ #:	4
Batch #:	189
INVOICE	5
Approval Code:	066937
Entry Method:	Chip Read
Mode:	Issuer

SALE AMOUNT $454.71

CUSTOMER COPY

R RENTAL

523 N Hwy 98
Okeechobee, FL 34972
863-467-2239 • Fax 863-467-2631
shalina.taylorrental@gmail.com
entalsebring.com
Customer #: 65464
Phone 352-843-2444

Status: Open
Contract #: 393348-1
Date Out: Thu 11/30/2023 8:00AM
Operator: Krystal Kay Bateman

ms	Part#	Status	Agreed Return Date	Price
Mini Skid Standon CTX 100 #4	CTX100	Out	Fri 12/ 1/2023 8:00AM	$320.00
Trailer, 16' Equipment - #40	2 5/16" Ball	Out	Fri 12/ 1/2023 8:00AM	$85.00
DAMAGE!				
BLE FOR ALL DAMAGE TO TRAILER				
105 X-Line Weed 1lb spool	0000 930 3411	Pulled		$17.99

Are u staying local?: yes

Open 6 AM - 5 PM Mon - Fri and Sat 6AM - 3PM

Payments made on this contract:

Rental/Sale Paid	$454.71	Thu 11/30/2023 8:01AM Credit Card
Total	**$454.71**	

Rental Contract

This is a contract. The back of this contract contains important terms and conditions, including Lessor's disclaimer from all liability for injury or damage and details of customer's obligations. They are a part of this contract - Read them!

Notify Lessor within 1/2 hour of occurrence if equipment does not function properly or no refund or allowance will be made.

I acknowledge receipt in good order of the items rented, and certify that I have read and agree to all tems of this contract.

I authorize Taylor Rental to charge any unpaid balance of this contract which has not been paid in full within 30 days after the date stated above to credit or debit card number _____, expiration date _____.

Failure to return property or equipment upon expiration of the rental period and failure to pay all amounts due (including the costs for damage to the property or equipment) are prima facie evidence of intent to defraud, punishable in accordance with Section 812.155, Florida Statutes.

INITIALS: X_____

Rental:	$405.00
Sales:	$17.99
Subtotal:	$422.99
les Tax Rate Sebring:	$31.72
Total:	$454.71
Paid:	$454.71
Amount Due:	$0.00

Signature:

Clearwater Solutions

Modification #

How doers
get more done.

2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119

6340 00008 10978 12/01/23 01:12 PM
SALE CASHIER ELIZABETH

859916007357 HDX 27 RED <A> 11.98
HDX 27 GAL TOUGH TOTE RED LID
044365028576 50 GALLON RE <A> 139.00
50 GALLON RESIN DECK BOX
789117103684 DIGGING SVL <A> 24.98
HUSKY WOOD DIGGING SHOVEL
0000-829-535 16" SQ HB <A>
16"X16" HARVEST BLEND STEP STONE
6@3.98 23.88

SUBTOTAL 199.84
SALES TAX 14.99
TOTAL $214.83
XXXXXXXXXXXX1953 VISA
USD$ 214.83
AUTH CODE 011003/7081782 TA
Chip Read
AID A0000000031010 VISA CREDIT

PRO XTRA MEMBER STATEMENT

PRO XTRA ###-###-4976 SUMMARY
THIS RECEIPT PO/JOB NAME: NA

2023 PRO XTRA SPEND 11/30: $2,473.01

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Credit Card. Apply and SAVE UP TO $100.
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*** INVOICE ***

BUTWELL STONE & SOIL, INC.

300 W.Lake Isis ve
Avon Park, Fl 33825
863-453-7625

Number : 26118 - Invoice
Account: clearwater
Slm # : BA
Bill To:

Clearwater Solutions
2000 Clam Dr.
Sebring, Fl

Date: 12/13/2023
Ship To:

Clearwater Solutions
4950 Clam Dr.
,

Description	Order Date	Cust PO #	Sales Order	Shipping Instructions
Invoice	12/13/2023			

Code	Quantity	UM	Description	Price	Amount
100-3	15.00	CuYd	1" Limerock RLM1	$94.00	$1,410.00
Del	3.00		Delivery	$40.00	$120.00

BUTWELL STONE SOIL #2
300 W LAKE ISIS AVE
AVON PARK, FL 33825
800-632-3267

12/13/2023 09:12:44

CREDIT CARD

VISA SALE

Card #	XXXXXXXXXXXX1953
SEQ #:	1
Batch #:	7
Trans #:	1
Approval Code:	064902
TRANS ID:	583347478087220
Entry Method:	Manual
Mode:	Online
Card Code:	M

SALE AMOUNT $1644.75

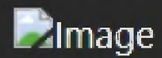
THANK YOU

CUSTOMER COPY

Terms: COD
Remit Payment to:
BUTWELL STONE & SOIL, INC. - AVON PARK
611 Nesbit Street
Punta Gorda, FL 33950

Disc. (0.000):	$0.00
Subtotal :	$1,530.00
Tax (Florida):	$114.75
Freight :	$0.00
Less Deposit :	$0.00
Amount Due :	$1,644.75

Please verify & inspect before dumping. All sales are final.
The Purchaser assumes all Liability: sidewalks, driveways,
r other property & agrees to indemity the seller against all
ability , loss & expense incurred as a result of such
elivery, including damage to the seller's equipment and loss of
ne.



ZAX Land Clearing

Invoice Paid

$1,549.50

Paid with Visa 1953 on December 28, 2023 at 3:21 PM

Mulching Services
Invoice #122720231
December 28, 2023

Customer
Keanu Wadhams
Clear Water Solutions
keanu.wadhams@clearwatersol.com
352-640-4976
2178 Moores Mill Road
Auburn, AL 36830
Auburn, AL 36830

Date of service

Quality Water. | Vibrant Communities.

TAX ID 20-8152510

EFT REMITTANCE
Bank Name: CIBC Bank USA
Bank Address: 120 South LaSalle Street, Chicago, IL 60603
ABA: [redacted]
Favor of ("F/O"): ClearWater Solutions, LLC Operating Account
Account ("A/C"): [redacted]

CHECK REMITTANCE
ClearWater Solutions, LLC | 2178 Moores Mill Road | Auburn, AL 36830

INVOICE

BILL TO
CSWR-Florida Utility Operating Company, LLC.
1630 Des Peres Rd
Suite 140
St Louis, MO 63131

SITE
Sebring Ridge Wastewater
FLA014349

105000 $128,070.54
730603 $332.50
729000 $1,045.00
730100 $380.00
730600 $190.00
730206 $190.00
735000 $664.97
718500 $3,730.17
720000 $104.52
742000 $99.60
Notpaying $329.22
Total Due $134,807.30

January 31, 2024
Project No: FL.5000.139
Invoice No: 28132

DATE RCVD 03/07/24 GL CODE See Below
PRCD BY Heather Tulk GL DATE 2.1.24

FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Monthly Non-Contract Services from January 1, 2024 to January 31, 2024

Phase	2001	General Plant WW		
Labor				**20,465.00**
Subcontractors				**83,030.75**
Expenses				**30,202.33**
			Total this Phase	**$133,698.08**
Phase	2002	Collection & Pumping WW		
Labor				**475.00**
Expenses				**30.63**
			Total this Phase	**$505.63**
Phase	2003	Treatment & Disposal WW		
Expenses				**932.81**
			Total this Phase	**$932.81**
			Total this Invoice	**$135,136.52**

Billing Backup

Sunday, February 18, 2024

Clearwater Solutions LLC Invoice 28132 Dated 1/31/2024 12:06:43 PM

Project FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Phase 2001 General Plant WW

Labor

		Hours		Amount	
501 - Operator - OT	1/2/2024	9.00	95.00	855.00	105000
WO 273458113- continue cleanup around the WW grounds for the new fence					
500 - Operator	1/3/2024	3.00	95.00	285.00	105000
WO 273458113- pressure washing the entire concrete portion of the WWTP					
500 - Operator	1/4/2024	9.00	95.00	855.00	105000
WO 273458113- pressure washing more of the outside portion of the concrete tanks					
500 - Operator	1/5/2024	11.00	95.00	1,045.00	105000
WO 273458113 Finish up pressure washing the aeration tanks					
500 - Operator	1/8/2024	10.00	95.00	950.00	105000
WO 273458113- continue pressure washing around tanks					
501 - Operator - OT	1/9/2024	3.50	95.00	332.50	105000
WO 273475016 Picked up blower motor for Sebring job. Transported blower motor to Sebring for installation.					
500 - Operator	1/9/2024	9.00	95.00	855.00	105000
WO 273458113 painting around the plant					
501 - Operator - OT	1/10/2024	2.00	95.00	190.00	105000
WO 273475016 Dropped off blower motor at the Sebring WWTF.					
500 - Operator	1/10/2024	4.00	95.00	380.00	105000
WO 273458113- painting around the plant					
500 - Operator	1/12/2024	5.50	95.00	522.50	105000
WO 273458113- painting around the plant.					
500 - Operator	1/16/2024	2.00	95.00	190.00	730603
WO 273469880 Worked on concrete pad and a lean too over the new CL2 cylinder and containment.					
500 - Operator	1/16/2024	1.00	95.00	95.00	105000
WO 273473039 Assisted with tank removal at Sebring WWTF.					
508 - Mowing	1/16/2024	2.00	95.00	190.00	105000
WO 273471609 Removed vegetation around lift stations. Specifically around lift stations 1 and 2.					
501 - Operator - OT	1/17/2024	3.00	95.00	285.00	105000
WO 273458113- Painting					
500 - Operator	1/18/2024	2.00	95.00	190.00	105000
WO 273480569 Replace all 4 floats and install a new level transducer. Correct the single pump running and get the station running back on two pumps. Ensure all alarms are working on high tide.					
501 - Operator - OT	1/18/2024	9.00	95.00	855.00	105000
WO 273458113- Painting and clean up					
501 - Operator - OT	1/19/2024	8.00	95.00	760.00	105000
WO 273458113 Removed more trash items and tossed them into the dumpster.					
508 - Mowing	1/19/2024	2.00	95.00	190.00	729000
Lawn Maintenance					

501 - Operator - OT	1/19/2024	4.00	95.00	380.00	730100
WO 27345773- Locate sewer line					
501 - Operator - OT	1/19/2024	5.00	95.00	475.00	105000
WO 273458113- painting and clean up					
501 - Operator - OT	1/22/2024	1.50	95.00	142.50	105000
WO# 273480462 Reviewed and assisted team working on Hand rails around WWTF					
501 - Operator - OT	1/22/2024	7.00	95.00	665.00	105000
WO#273476408-Attempt to locate sewer tap for customer.					
500 - Operator	1/22/2024	2.00	95.00	190.00	105000
: WO#273458113- continue cleaning up debris and trash on the property					
503 - Operator - Expert	1/23/2024	13.00	110.00	1,430.00	105000
w/o 273480569 built new panel for ls#2 added new floats and new relays inside of panel					
501 - Operator - OT	1/23/2024	1.50	95.00	142.50	730603
WO# 273469880 helped with the painting/construction of the new Lean too					
500 - Operator	1/23/2024	9.00	95.00	855.00	105000
: WO#273458113- Painting, mowing, and cleanup of debris and trash.					
503 - Operator - Expert	1/24/2024	5.50	110.00	605.00	105000
w/o 273480569 attempted to dig up incoming power and move panel box at ls#1 but couldn't dig the ground was too hard					
501 - Operator - OT	1/24/2024	4.00	95.00	380.00	105000
WO#273480462 drew up final diagram. Got with team and inspected and reviewed the new hand rail installation.					
508 - Mowing	1/24/2024	9.00	95.00	855.00	729000
Lawn Maintenance					
501 - Operator - OT	1/25/2024	2.00	95.00	190.00	730600
WO# 273484974 worked with CMS team to get new drops and temp diffusers plumbed together. Took measurements and removed dead diffusers.					
501 - Operator - OT	1/25/2024	7.00	95.00	665.00	105000
WO#273458113-Fill up dumpsters at the Sebring Ridge WWTP so that they can be called off					
501 - Operator - OT	1/25/2024	2.00	95.00	190.00	730206
WO#273479586- Locating sewer taps for new asset customers					
500 - Operator	1/26/2024	9.00	95.00	855.00	105000
WO#273459113 - clean and organized connex steel container. Removal of some existing shelving.					
500 - Operator	1/30/2024	4.00	95.00	380.00	105000
WO#273488685 Brought the new CL2 skid to the WWTF. Started placing parts and equipment into place.					
501 - Operator - OT	1/30/2024	2.00	95.00	190.00	105000
WO#273488685 positioned the CL2 skid into its location near the CL2 container. Ordered pipe and materials to tie in the skid.					
500 - Operator	1/30/2024	3.00	95.00	285.00	105000
WO# 273480462 walked the new hand rail system and checked for integrity. Reviewed the need for additional materials and ordered the fittings.					
500 - Operator	1/30/2024	2.00	95.00	190.00	105000
WO#273431084 tested and checked the new WAS pipework going to each digester. Secured the pipes to their pipe stands					
500 - Operator	1/31/2024	10.00	95.00	950.00	105000
WO#273489037 Remove old blower motor #2 and replace with a new blower motor.					

500 - Operator		1/31/2024	6.00	95.00	570.00	105000
	WO# 273488686 Meeting with CSWR and Kimley Horn to go over plant upgrades and potential expansion					
500 - Operator		1/31/2024	9.00	95.00	855.00	105000
	WO#273489037-Removal of old pump and also removal of pulley wheel from existing pump.					
	Totals		212.50		20,465.00	
	Total Labor					**20,465.00**

Subcontractors

Sapp Environmental Services, Inc					
AP 337563	1/10/2024	Sapp Environmental Services, Inc / WO - pump out / Invoice: 11061 CM, 1/10/2024		1,600.00	105000
Brooker Fence Co Inc					
AP 337924	1/19/2024	Brooker Fence Co Inc / WO 273440443 - remove and install chain link fence / Invoice: 24-019, 1/19/2024		48,775.00	105000
B & K Tractor Service LLC					
AP 337564	1/2/2024	B & K Tractor Service LLC / WO - grade and box out 710ft of rd, spread loads of shell rock / Invoice: 872205, 1/2/2024		3,950.00	105000
Jones Allied Concrete LLC					
AP 336821	1/4/2024	Jones Allied Concrete LLC / WO - remove and replace existing driveway / Invoice: 1025, 1/4/2024		18,350.00	105000
TNT Sewer					
AP 338693	1/28/2024	TNT Sewer / WO 273458147 - plant cleanup / Invoice: 24-0070, 1/28/2024		3,500.00	105000
	Total Subcontractors		**1.09 times**	**76,175.00**	**83,030.75**

Expenses

Chlorine				
338234	1/1/2024	Advanced Environmental Labs / F2307786001 / Invoice: 768092, 1/1/2024	75.00	735000
338234	1/1/2024	Advanced Environmental Labs / F2308029001 / Invoice: 768092, 1/1/2024	40.00	
338234	1/1/2024	Advanced Environmental Labs / F2308029002 / Invoice: 768092, 1/1/2024	75.00	
338234	1/1/2024	Advanced Environmental Labs / F2308030001 / Invoice: 768092, 1/1/2024	75.00	
338234	1/1/2024	Advanced Environmental Labs / F2308368001 / Invoice: 768092, 1/1/2024	40.00	
338234	1/1/2024	Advanced Environmental Labs / F2308368002 / Invoice: 768092, 1/1/2024	75.00	
340122	2/1/2024	Advanced Environmental Labs / F2400140001 / Invoice: 772949, 2/1/2024	90.50	
340122	2/1/2024	Advanced Environmental Labs / F2400414001 / Invoice: 772949, 2/1/2024	46.05	
340122	2/1/2024	Advanced Environmental Labs / F2400414002 / Invoice: 772949, 2/1/2024	94.05	

336847	1/3/2024	Hawkins, Inc. / Chemicals / Invoice: 6659148, 1/3/2024	1,017.84	718500
337822	1/17/2024	Hawkins, Inc. / Chemicals / Invoice: 6668813, 1/17/2024	2,404.33	718500
Materials & Supplies				
000000039583	1/19/2024	Daggett, Gary / WO#273458113 Remove more trash items fou	53.73	105000
000000039583	1/19/2024	Daggett, Gary / WO#273458113 Remove more trash items fou	237.25	105000
000000039311	1/18/2024	St. Fleurant, Fritz / WWTP Supplies	54.79	720000
338257	1/19/2024	C.E.S. (City Electric Supply Company) / WO 273480569 - terminal adpt, coupling, crimp terminal kit, PVC SCH40 / Invoice: SEB/124894, 1/19/2024	124.27	105000
337017	1/5/2024	Core & Main LP / WO 273431084 - fix/replace the WAS/RAW pipework / Invoice: U150703, 1/5/2024	1,533.52	105000
338271	1/19/2024	Ferguson Enterprises / WO 273448121 - knife gate val w/ss handle, dwv apdt bush / Invoice: 2069144, 1/19/2024	2,356.75	105000
000000039447	1/13/2024	Wadhams, Keanu / WO#273473039 Removal of concrete tanks	1,549.50	105000
000000039447	1/17/2024	Wadhams, Keanu / WO#273473039 Removal of concrete tanks	2,272.60	105000
338754	1/29/2024	Grainger, Inc. / WO 273481520 - wire rope clip and thimble kit / Invoice: 9001069328, 1/29/2024	7.37	105000
338755	1/29/2024	Grainger, Inc. / WO 273481520 - mounting base and cable / Invoice: 9001069336, 1/29/2024	612.41	105000
338756	1/29/2024	Grainger, Inc. / WO 273481520 - mounting base / Invoice: 9001069344, 1/29/2024	283.29	105000
Tools				
000000039583	1/19/2024	Daggett, Gary / WO#273458113 Remove more trash items fou	451.11	105000
Vehicles - Repairs & Maintenance				
~~000000039311~~	~~1/17/2024~~	~~St. Fleurant, Fritz / Carwash~~	~~32.25~~	
Miscellaneous				
000000039373	1/2/2024	Wadhams, Keanu / WO#273475883 Materials for new road	10,350.00	105000
000000039374	1/9/2024	Wadhams, Keanu / WO#273471609 LS 1 & 2 clearing and mulch	2,272.60	105000
000000039374	1/10/2024	Wadhams, Keanu / Trailer rental for moving the mower	91.38	742000
Office Supplies				
000000039311	1/18/2024	St. Fleurant, Fritz / Printer ink	41.10	720000
Hotel				
000000039278	1/16/2024	Daggett, Gary / WO# 273471609 Removal of vegetation arou	150.19	105000
000000039374	1/10/2024	Wadhams, Keanu / WO#273471609 LS 1 and 2 Clearing/mulchin	245.29	105000
000000039447	1/18/2024	Wadhams, Keanu / WO#273480462 Hand Rail installation	240.74	105000

00000003971 6	1/19/2024	Wadhams, Keanu / WO#273484964 Aeration header and new dro	213.28	105000	
00000003982 2	1/31/2024	Wadhams, Keanu / WO#273484964 Aeration header/drops	288.78	105000	
Meals					
00000003927 7	1/9/2024	Daggett, Gary / WO# 273475016 Picked up blower motor for	67.93	105000	
00000003927 7	1/10/2024	Daggett, Gary / WO# 273475016 Dropped off blower motor a	38.88	105000	
00000003971 6	1/18/2024	Wadhams, Keanu / WO#273484964 Aeration header and new dro	37.00	105000	
00000003944 7	1/18/2024	Wadhams, Keanu / WO#273480462 Hand Rail installation	55.83	105000	
00000003971 6	1/19/2024	Wadhams, Keanu / WO#273484964 Aeration header and new dro	13.95	105000	
	Total Expenses		**1.09 times 27,708.56**	**30,202.33**	
			Total this Phase	**$133,698.08**	

Phase 2002 Collection & Pumping WW

Labor

		Hours		Amount	
501 - Operator - OT	1/18/2024	3.00	95.00	285.00	105000
WO 273480569 found LS 2 floats weren't working. Ordered replacement floats and transducer. Checked panel and controls conditions					
501 - Operator - OT	1/26/2024	2.00	95.00	190.00	105000
WO# 273476408 spoke to homeowner and lined up camera truck to locate the lateral in the ROW.					
Totals		5.00		475.00	
Total Labor				**475.00**	

Expenses

Meals

00000003927 8	1/16/2024	Daggett, Gary / WO#273471609 Removal of vegetation aroun	28.10		
	Total Expenses		**1.09 times 28.10**	**30.63**	105000
			Total this Phase	**$505.63**	

Phase 2003 Treatment & Disposal WW

Expenses

Materials & Supplies

336854	1/4/2024	Consolidated Electrical Distributors / WO 273431084 SS STRUT 1-1/2 H1320SS - B90510SS / Invoice: 5251-1073534, 1/4/2024	855.79		
	Total Expenses		**1.09 times 855.79**	**932.81**	105000
			Total this Phase	**$932.81**	
			Total this Project	**$135,136.52**	
			Total this Report	**$135,136.52**	

Sapp Environmental Services, Inc.
27 Ranier Drive
Lake Placid, FL 33852 US
(863) 465-4567
sappseptic@gmail.com

INVOICE

BILL TO
Clear Water Solutions
3801 Youth Care Lane
Sebring, FL 33870

INVOICE # 11061 CM
DATE 01/10/2024

TERMS Due on receipt

SITE ADDRESS
2000 Star Dr, Sebring

DATE	ACTIVITY	QTY	RATE	AMOUNT
01/10/2024	**Pump Out** pumped 4000 gallons hauled to dump in Avon PArk	4	400.00	1,600.00

pumped 4000 gallons hauled to dump in Avon PArk

BALANCE DUE **$1,600.00**

A 1.5% interest rate per month will be added to any unpaid balance in addition to any legal fees incurred for collection of past due amounts.

BROOKER Fence Company, Inc.
114 Deer Trail E
Sebring, FL 33876
Phone: 863-655-5991

Invoice

Date	Invoice #
1/19/2024	24-019

Bill To
ClearWater Solutions Attn: Accounts Payable 2178 Moores Mill Rd Auburn, AL 36830

Project

Job Address	P.O. No.	Due Date
4950 Star Ave	FL.5000.139-273440443	2/18/2024

Description	Amount
Remove and dispose of approximately 1600 feet of existing chain link fence. Furnish and install approximately 1800 feet of 6+1 high galvanized chain link fence using 9 ga fabric on Sch 40 framework, with 2 - 2 1/2" end posts, 2 - 3" end posts, 6 - 2 1/2" corner posts, 1 - 12' wide double swing gate and 1 - 16' wide single roll (slide) gate. As Quoted	58,525.00
Building Permit	250.00
Less Deposit Paid	-10,000.00

Brooker Fence Company is not responsible for survey pin locations.

Thank you for choosing Brooker Fence Company, Inc.

Total	$48,775.00
Payments/Credits	$0.00
Balance Due	$48,775.00

Invoices not paid within terms will be charged a 1.5% monthly late fee, $1.00 minimum.

B&K Tractor Service LLC

1803 Sylvia Street
Lake Placid, FL 33852

Date	Invoice #
01/02/2024	872205

Bill to

ClearWater Solutions
ATTN: Accounts Payable
2178 Moores Mill Rd
Auburn, AL 36830

ap@clearwatersolutions.com

Description	Amount
FOR SEWER LIFT STATION 4950 Clam Drive Sebring, FL	
Grade and box out 710 ft of road	$3,950.00
Spread and finish 18 loads of shell rock	

Thank you for your business

Balance due $3,950.00

Bobby Lightsey
863-243-0246
Blightsey55@gmail.com

INVOICE

Jones Allied Concrete LLC
Sebring, FL 33870

creteman36@yahoo.com
863-414-1734

Steven Moore

Bill to
Steven Moore
4619 Sturgeon
Sebring, Fl 33870

Ship to
Steven Moore
4619 Sturgeon
Sebring, Fl 33870

Invoice details
Invoice no.: 1025
Terms: Due on receipt
Invoice date: 01/04/2024
Due date: 01/04/2024

#	Date	Product or service	SKU	Qty	Rate	Amount
1.		**2B. Improvements** Tear out, remove, and replace existing driveway. Concrete to be 3000 psi with fiber. Site prep, form, pour, finish, saw cut as needed.		1	$18,350.00	$18,350.00

Total **$18,350.00**

Overdue 01/04/2024

Ways to pay

Pay invoice

T-N-T Sewer
352-302-8672

INVOICE

TNT SEWER
6967 North Palmer Way
Hernando, Florida 34442
United States

Phone: 352-302-8672
Fax: 352-860-2663

Bill to
Clear Water Solutions LLC - Beverly Hills

AP@clearwatersol.com

Invoice Number:	24-0070
P.O./S.O. Number:	FL.5000.139-273458147
Invoice Date:	January 28, 2024
Payment Due:	January 28, 2024
Amount Due (USD):	$3,500.00

Services	Price	Amount
Plant Cleanup	$3,500.00	$3,500.00
	Total:	$3,500.00
	Amount Due (USD):	**$3,500.00**

Notes / Terms

This invoice is for- Clearwater Solutions – Sebring

- 12/14/23
  Clearing brush and Logs / Pipework/ Trash
  Tractor/Mower

- 12/27/23
  Cleanup trees with mini ex
  Loaded garbage into dumpster

- 1/22/24
  Final clean up of piles

- PO : FL.5000.139-273458147

Thank you for using T-N-T Sewer. If you have any questions please feel free to email Aaron (aarontntsewer@gmail.com) or Rusty(tntsewer.mcfall@gmail.com)

Invoice

Invoice: 768092
Date: 01/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

CC: Clear Water Solutions, Clear Water Solutions Accounts Receiveable

Invoice Details

Description	TAT	Quantity	Unit Price	Extended Price
CBOD,5210B,Aqueous	10	8	$25.00	$200.00
Nitrate EPA 300.0	10	4	$15.00	$60.00
COLILERT-18 by QT (Fecal Coliforms)	10	4	$20.00	$80.00
TKN,351.2,Aqueous	10	4	$25.00	$100.00
Total Phosphorus,365.4,Aqueous	10	4	$25.00	$100.00
TSS,2540D,Aqueous	10	8	$15.00	$120.00
Nitrite EPA 300.0	10	2	$15.00	$30.00
Nitrate+Nitrite,4500NO3F,Aqueous	10	4	$25.00	$100.00
			Total	**$790.00**

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
F2304279001	INF	07/12/2023	07/12/2023	W010	WA		
	TSS,2540D,Aqueous			*10*			*$15.00*
	CBOD,5210B,Aqueous			*10*			*$25.00*
F2304279002	EFF	07/12/2023	07/12/2023	W010	WA		
	Nitrite EPA 300.0			*10*			*$15.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$20.00*
	TSS,2540D,Aqueous			*10*			*$15.00*
	CBOD,5210B,Aqueous			*10*			*$25.00*
	TKN,351.2,Aqueous			*10*			*$25.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$15.00*
F2307786001	EFF	11/30/2023	11/30/2023	W010	WA		
	Total Phosphorus,365.4,Aqueous			*10*			*$25.00*
	TKN,351.2,Aqueous			*10*			*$25.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$25.00*
F2307905001	INF	12/06/2023	12/06/2023	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$25.00*
	TSS,2540D,Aqueous			*10*			*$15.00*
F2307905002	EFF	12/06/2023	12/06/2023	W010	WA		

Invoice

Invoice: 768092
Date: 01/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	CBOD,5210B,Aqueous			*10*			*$25.00*
	TSS,2540D,Aqueous			*10*			*$15.00*
	Nitrate EPA 300.0			*10*			*$15.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$20.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$25.00*
	TKN,351.2,Aqueous			*10*			*$25.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$25.00*
	Nitrite EPA 300.0			*10*			*$15.00*
F2308029001	INF	12/12/2023	12/12/2023	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$25.00*
	TSS,2540D,Aqueous			*10*			*$15.00*
F2308029002	EFF	12/12/2023	12/12/2023	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$25.00*
	TSS,2540D,Aqueous			*10*			*$15.00*
	Nitrate EPA 300.0			*10*			*$15.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$20.00*
F2308030001	EFF	12/12/2023	12/12/2023	W010	WA		
	Total Phosphorus,365.4,Aqueous			*10*			*$25.00*
	TKN,351.2,Aqueous			*10*			*$25.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$25.00*
F2308368001	INF	12/28/2023	12/28/2023	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$25.00*
	TSS,2540D,Aqueous			*10*			*$15.00*
F2308368002	EFF	12/28/2023	12/28/2023	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$25.00*
	TSS,2540D,Aqueous			*10*			*$15.00*
	Nitrate EPA 300.0			*10*			*$15.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$20.00*

Invoice

Invoice: 768092
Date: 01/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Payment Details

TERMS: Payment is due upon completion of work unless prior arrangements have been made. The client will be charged at a rate of 1.5% interest for each month after the first 30 days. In the event of non-payment, the client agrees to pay all collection costs and attorney's fees in addition to the original billing amount and the accrued interest.

Advanced Environmental Laboratories imposes a 3% surcharge on the total transaction amount on all credit card payments, which is not greater than our cost of acceptance.

Remit To:
Advanced Environmental Laboratories, Inc.
P.O. Box 551580
Jacksonville, FL 32255-1580
Phone (904) 363-9350
Fax (904) 363-9354

Invoice

Invoice: 772949
Date: 02/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

CC: Clear Water Solutions, Clear Water Solutions Accounts Receiveable

Invoice Details

Description	TAT	Quantity	Unit Price	Extended Price
TKN,351.2,Aqueous	10	2	$26.75	$53.50
Total Phosphorus,365.4,Aqueous	10	2	$28.00	$56.00
Total Nitrogen,Calc,Aqueous	10	2	$9.00	$18.00
Nitrate EPA 300.0	10	9	$25.00	$225.00
COLILERT-18 by QT (Fecal Coliforms)	10	2	$23.00	$46.00
CBOD,5210B,Aqueous	10	4	$30.00	$120.00
Nitrite EPA 300.0	10	7	$25.00	$175.00
Nitrate+Nitrite,4500NO3F,Aqueous	10	2	$26.75	$53.50
TSS,2540D,Aqueous	10	4	$16.05	$64.20
Env Maint Fee (per sample)	10	7	$5.00	$35.00
			Total	**$846.20**

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
F2400021001	INF	01/02/2024	01/02/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2400021002	EFF	01/02/2024	01/02/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2400140001	EFF	01/09/2024	01/09/2024	W010	WA		
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2400414001	INF	01/23/2024	01/23/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2400414002	EFF	01/23/2024	01/23/2024	W010	WA		

Invoice

Invoice: 772949
Date: 02/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
G2400748001	SOUTHWIND-POE	01/18/2024	01/18/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2400897001	NEOCALA-POE	01/23/2024	01/23/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2400898001	ROLLINGGREEN-NORTHWELL	01/23/2024	01/23/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2400978001	LKOKLAWAHA-POE	01/24/2024	01/24/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2400979001	WILDERNESSRV-POE	01/23/2024	01/24/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2401043001	TALLTIMBERS-POE	01/25/2024	01/25/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
	Nitrate EPA 300.0			*10*			*$25.00*
G2401140001	LKWALDENA-POE	01/30/2024	01/30/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*

Invoice

Invoice: 772949
Date: 02/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Payment Details

TERMS: Payment is due upon completion of work unless prior arrangements have been made. The client will be charged at a rate of 1.5% interest for each month after the first 30 days. In the event of non-payment, the client agrees to pay all collection costs and attorney's fees in addition to the original billing amount and the accrued interest.

Advanced Environmental Laboratories imposes a 3% surcharge on the total transaction amount on all credit card payments, which is not greater than our cost of acceptance.

Remit To:
Advanced Environmental Laboratories, Inc.
P.O. Box 551580
Jacksonville, FL 32255-1580
Phone (904) 363-9350
Fax (904) 363-9354

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$1,017.84**
Invoice Number	6659148
Invoice Date	1/3/24
Sales Order Number/Type	4430559 SL
Branch Plant	75
Shipment Number	5254084

Sold To: 501747
ACCOUNTS PAYABLE
CAIN ENTERPRISES LLC D.B.A.
3780 NE 40th Pl
ESI
Ocala FL 34479-2263

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
2/2/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	275.0000	GA	$3.3500	GA	2,659.3 LB	$921.25
		1 LB BLK (Mini-Bulk)		275.0000	GA			2,659.3 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$27.5000			$27.50

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$69.09

Invoice Total **$1,017.84**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4074796

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$2,404.33**
Invoice Number	6668813
Invoice Date	1/17/24
Sales Order Number/Type	4440185 SL
Branch Plant	75
Shipment Number	5267035

Sold To: 501747
ACCOUNTS PAYABLE
CAIN ENTERPRISES LLC D.B.A.
3780 NE 40th Pl
ESI
Ocala FL 34479-2263

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
2/16/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	660.0000	GA	$3.3500	GA	6,382.2 LB	$2,211.00
		1 LB BLK (Mini-Bulk)		660.0000	GA			6,382.2 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$27.5000			$27.50

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$165.83

Invoice Total **$2,404.33**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
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www.hawkinsinc.com

Job# 4114043

WO#273458113

LOWE'S

LOWE'S HOME CENTERS, LLC
2050 US 27 NORTH
SEBRING, FL 33870 (863) 451-4000

- SALE -

SALES#: FSTLAN01 2100297 TRANS#: 789714033 01-19-24

5462092 KT-MM+OUTLET LCD+NCUT3 KI	49.98
SUBTOTAL:	49.98
TOTAL TAX:	3.75
INVOICE 77418 TOTAL:	53.73
VISA:	53.73

VISA: XXXXXXXXXXXX6847 AMOUNT: 53.73 AUTHCD: 089068
CHIP REFID:222426418138 01/19/24 10:43:11
CUSTOMER CODE: NA
TVR : 8080008000
TSI : 6800 AID : A0000000031010

STORE: 2224 TERMINAL: 26 01/19/24 10:43:24
OF ITEMS PURCHASED: 1
EXCLUDES FEES, SERVICES AND SPECIAL ORDER ITEMS

THANK YOU FOR SHOPPING LOWE'S.
FOR DETAILS ON OUR RETURN POLICY, VISIT
LOWES.COM/RETURNS
A WRITTEN COPY OF THE RETURN POLICY IS AVAILABLE
AT OUR CUSTOMER SERVICE DESK

LOWEST PRICE GUARANTEE
FOR MORE DETAILS, VISIT LOWES.COM/LOWESTPRICEGUARANTEE

WO# 27345811 3

LOWE'S®

LOWE'S HOME CENTERS, LLC
2050 US 27 NORTH
SEBRING, FL 33870 (863) 451-4000

- SALE -

SALES#: FSTLAN01 2100297 TRANS#: 791491103 01-19-24

96650	SQ 6-IN X 24-IN GUARD TRE	35.52
	4 @ 8.88	
3839	4-IN X 5-FT PVC CELLCORE	29.39
71362	4-IN DWV X SD ADAPTER	37.92
	4 @ 9.48	
1034383	VALSPAR 4 3/8-IN TRIM ROL	10.96
	2 @ 5.48	
	AND D CA	14.68
	4 @ 3.67	
29	BLE TIES 15-C	9.98
	3M CONTR CH	20.88
145	3M BLACK TAPE 20YD	5.78
590695	SCOTCH BLUE 1.88 ORIGINAL	6.78
1356268	PVC 12 CONE INJECTION MOL	16.85
	5 @ 3.37	
622033	KS MINERAL SPIRITS QT	8.98
97343	CHL 12 IN TONGUE GROOVE P	22.98

SUBTOTAL:	220.70
TOTAL TAX:	16.55
INVOICE 77428 TOTAL:	237.25
VISA:	237.25

VISA: XXXXXXXXXXXX6847 AMOUNT: 237.25 AUTHCD: 009022
CHIP REFID:222426428850 01/19/24 10:46:05
CUSTOMER CODE: sebring waste water plant
TVR : 8080008000

View order details

Order date	Jan 13, 2024
Order #	111-8456785-5964200
Order total	$54.79 (3 items)

Shipment 1 of 2

Amazon Day Delivery

Delivered

Delivery Estimate

Thursday, January 18, 2024 by 10pm

Aquatix Pro Pool Brush, 18" Heavy Duty Aluminium Back, Curved $19.95

Qty: 1

Sold By: Next Gen Products

Track shipment ›

Buy it again ›

Shipment 2 of 2

Amazon Day Delivery

Delivered

Delivery Estimate

Wednesday, January 17, 2024 by 10pm

Astro-Grip Powder-Free Exam Grade Nitrile Disposable Gloves, Size $19.26

Qty: 1

Sold By: Amazon.com Services, Inc

Track shipment ›

Buy it again ›

Return Details

Replacement complete

We've received your return. Your replacement is complete.

Milliard 10 inch Wide Heavy Duty Stainless Steel Wire Pool Brush, $11.99

Qty: 1

Sold By: Home Wise

Payment information

Payment method

Visa ending in 9428

Billing Address

5366 PINECONE CT

WILDWOOD, FL 34785-7748

Shipping address

Fritz St Fleurant

5366 PINECONE CT

WILDWOOD, FL 34785-7748

United States

Order Summary

Items:	$51.20
Shipping & Handling:	$0.00
Total Before Tax:	$51.20
Estimated Tax Collected:	$3.59
Order Total	**$54.79**

INVOICE

C.E.S. (TX Div Accounts Office)
P.O. Box 131811
Dallas, TX 75313

CITY ELECTRIC SUPPLY

Invoice Number:	SEB/124894
Invoice Date:	01/19/24
Your Order Number:	FL.5000.139-273480569
D/B Order:	OCA/063658/184
License Plate #:	KEVIN
Account #:	01271094001

C.E.S. (Ocala)
2730 SW Third Place
Suite 101
Ocala, FL 34471

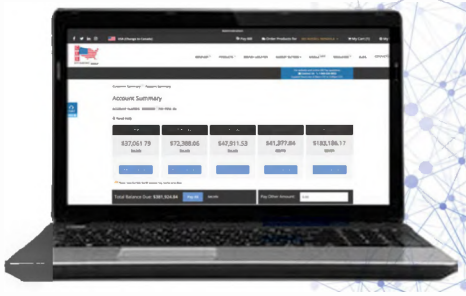
Phone: 352-237-8088
Fax: 352-237-0722
Email: Ocala0127@cityelectricsupply.com
Delivery Info:

ENGINEERING SOLUTIONS INTERNA
3780 NE 40TH PL
OCALA, FL 34479

QTY	Item	Description	$ Price	Per	Disc	$ Goods
30	PIPE PVC100	1" PVC SCH40	97.85	C		29.36
4	TA1	(078086)1" TERMINAL ADAPTER	65.75	C		2.63
1	TA125	(078087)1-1/4" TERMINAL ADAPTER	92.90	C		0.93
4	TOPAZ ELECTRIC 283	1" STEEL LOCKNUT	26.00	C		1.04
1	TOPAZ ELECTRIC 284	1-1/4" STEEL LOCKNUT	41.00	C		0.41
4	EL9041	(078542) 1" 90 SCH40 PE ELBOW	195.00	C		7.80
8	CP1	078003 1" COUPLING	56.95	C		4.56
60	THHN-8-STR-BLK-CU	THHN-8-BLK-19STR-CU	414.50	M		24.87
1	F4P CRIMP KIT	265 PIECE CRIMP TERMINAL KIT 18 SLOT BOX	44.00	E		44.00

Because History is Important

Review Your Transaction History at
www.CityElectricSupply.com



Payment to: C.E.S. (TX Div Accounts Office) P.O. Box 131811 Dallas, TX 75313

TO PAY ONLINE VISIT **www.cityelectricsupply.com**

Goods Total:	$	115.60
Tax Rate:		7.50%
Tax Total:	$	8.67
Total	$	124.27

FOR COMPLETE TERMS OF SALE, SEE SELLER'S ONLINE T&Cs AT CITYELECTRICSUPPLY.COM. RISK OF LOSS IN THE GOODS PASSES TO BUYER: (i) UPON DELIVERY TO BUYER'S DESIGNATED DELIVERY SITE IF GOODS ARE DELIVERED IN SELLER'S OWN VEHICLE; OR (ii) AT THE POINT OF SHIPMENT VIA DROPSHIP OR THIRD PARTY CARRIER; OR (iii) UPON BUYER POSSESSION IN ALL OTHER CASES. THE GOODS REMAIN THE PROPERTY OF SELLER UNTIL PAID FOR IN FULL. GOODS ARE SOLD SUBJECT TO SELLER'S TERMS OF SALE AND VENDORS' TERMS OF SALE, COPIES OF WHICH ARE AVAILABLE UPON REQUEST. E & OE. Please visit our website for company information and product promotions.

Branch ID#: 127 Group ID#: 9032

INVOICE

1830 Craig Park Court
St. Louis, MO 63146

Invoice #	U150703
Invoice Date	1/05/24
Account #	231139
Sales Rep	BILL BISHOP
Phone #	352-351-8144
Branch #055	Ocala, FL
Total Amount Due	$1,533.52

Remit To:
CORE & MAIN LP
PO BOX 28330
ST. LOUIS, MO 63146

ENGINEERING SOLUTIONS INTL INC 000/0000
3780 NE 40TH PL 00000
OCALA FL 34479-2263

Shipped To:
CUSTOMER PICK-UP

CUSTOMER JOB- FL.3000.539

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice#
12/22/23	1/04/24	273431084	FL.3000.539			WILL CALL	U150703

Product Code	Description	Quantity Ordered	Shipped	B/O	Price	UM	Extended Price
2901280N240	1-1/4X24 PVC S80 NIPPLE	40	40		13.85000	EA	554.00
2901280CF	1-1/4 PVC S80 THD CAP 848-012	80	80		5.54000	EA	443.20
3112T12	1-1/4 GALV MI TEE	40	40		10.90000	EA	436.00

Freight	Delivery	Handling	Restock	Misc

Terms: NET 30
Ordered By: GARY

Subtotal:	1,433.20
Other:	.00
Tax:	100.32
Invoice Total:	$1,533.52

This transaction is governed by and subject to Core & Main's standard terms and conditions, which are incorporated by reference and accepted.
To review these terms and conditions please visit: http://tandc.coreandmain.com/

FERGUSON®
WATERWORKS
3501 SW 13TH STREET #200
OCALA, FL 34474-2857

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
2069144	$2,356.75	65840	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN MAKING PAYMENT AND REMIT TO:

FEL-OCALA, FL WW #44
PO BOX 100286
ATLANTA, GA 30384-0286

Please contact with Questions: 352-237-0273

MASTER ACCOUNT NUMBER: 425743

SHIP TO:

CLEARWATER SOLUTIONS LLC
109 ROSE AVE
CLEARWATER SOLUTIONS ROLLING O
BEVERLY HILLS, FL 34465

CLEARWATER SOLUTIONS LLC
3101 FREDERICK ROAD SUITE 1
ROLLING OAKS
OPELIKA, AL 36801

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1572	1572	FL2CIT	273448121	WMD	FL.5000.139	01/19/24	IO 117041

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
5	5	SP-KGV	KNIFE GATE VALVE VALTERRA 6601 6" KNIFE GATE VLV W/SS HANDLE	373.290	EA	1866.45
10	10	MUL026106	6X6 PVC DWV ADPT BUSH SPGT X HUB	35.690	EA	356.90
			INVOICE SUB-TOTAL			**2223.35**
			TAX	Citrus		**133.40**

****

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH *NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

Looking for a more convenient way to pay your bill?

Log in to **Ferguson.com** and request access to Online Bill Pay.

TERMS: **NET 10TH PROX** **ORIGINAL INVOICE** **TOTAL DUE** **$2,356.75**

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at https://www.ferguson.com/content/website-info/terms-of-sale, incorporated by reference. Seller may convert checks to ACH.

ZAX Land Clearing
zaxlandclearing@gmail.com

Invoice #011220241

Issue date
Jan 12, 2024

Mulching services

We appreciate your business!

Customer
Keanu Wadhams
Clear Water Solutions
keanu.wadhams@clearwatersol.com
352-640-4976
2178 Moores Mill Road
Auburn, AL 36830
Auburn, AL 36830

Invoice Details
PDF created January 29, 2024
$1,549.50
Service date January 12, 2024

Payment
Due January 12, 2024
$1,549.50

Items	Quantity	Price	Amount
Mulching Services for Invoice #1422 Final payment	1	$1,500.00	$1,500.00
Square Processing Fee 3.3%	1	$49.50	$49.50

Subtotal $1,549.50

Total Paid $1,549.50

Payments
Jan 12, 2024 (Visa 1953) $1,549.50

View online

To view your invoice go to https://squareup.com/u/Mgt9Jrrm
Or open the camera on your mobile device and place the QR code in the camera's view.

ZAX Land Clearing
zaxlandclearing@gmail.com

Invoice #011620241

Issue date
Jan 16, 2024

Demolition Services

We appreciate your business!

Customer
Keanu Wadhams
Clear Water Solutions
keanu.wadhams@clearwatersol.com
352-640-4976
2178 Moores Mill Road
Auburn, AL 36830
Auburn, AL 36830

Invoice Details
PDF created January 29, 2024
$2,272.60
Service date January 16, 2024

Payment
Due January 16, 2024
$2,272.60

Items	Quantity	Price	Amount
Drain, demo, haul away and dispose of 10x10x15 concrete holding tanks. 5.5 tanks PO#FL.5000.139- 273473039 Final payment	1	$2,200.00	$2,200.00
Square Processing Fee 3.3%	1	$72.60	$72.60

Subtotal $2,272.60

Total Paid $2,272.60

Payments
Jan 17, 2024 (Visa 1953) $2,272.60

View online

To view your invoice go to https://squareup.com/u/AaQyUTS8
Or open the camera on your mobile device and place the QR code in the camera's view.

GRAINGER

2620 SW 17TH ROAD SUITE 300
OCALA, FL 34471-2096
www.grainger.com

ORIGINAL INVOICE

GRAINGER ACCOUNT NUMBER	875842213
INVOICE NUMBER	9001069328
INVOICE DATE	01/29/2024
DUE DATE	02/28/2024
AMOUNT DUE	$7.37

SHIP TO

ENGINEERING SOLUTIONS INTERNATIONAL
3780 NE 40th Pl
Ocala FL 34479-2263

PO NUMBER:	FL5000.139-273481520
CALLER:	KEANU WADHAMS
CUSTOMER PHONE:	3526404976
ORDER NUMBER:	1504199277
INCO TERMS:	FOB ORIGIN

BILL TO
ENGINEERING SOLUTIONS INTERNATIONAL
CAIN ENTERPRISES
3780 NE 40TH PL
OCALA FL 34479-2263

Pay invoices online at:
www.grainger.com/invoicing

THANK YOU! FEI NUMBER 36-1150280
FOR QUESTIONS ABOUT THIS INVOICE OR ACCOUNT CALL ***1-800-472-4643***

PO LINE #	ITEM #	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
4	4FRY8	WIRE ROPE CLIP AND THIMBLE KIT,3/16 IN MANUFACTURER # ID003404-05 Delivery #6618508249 Date Shipped:01/29/2024 PICKED UP FROM: FT MYERS BRANCH 287 12431 METRO PKWY.,FORT MYERS,FL 33966-1316	1	6.92	6.92

THIS PURCHASE IS GOVERNED EXCLUSIVELY BY GRAINGER'S TERMS OF SALE, INCLUDING: (i) DISPUTE RESOLUTION REMEDIES, AND (ii) CERTAIN WARRANTY AND DAMAGES LIMITATIONS AND DISCLAIMERS IN EFFECT AT THE TIME OF THE ORDER, WHICH ARE INCORPORATED BY REFERENCE HEREIN. GRAINGER'S TERMS OF SALE ARE AVAILABLE AT WWW.GRAINGER.COM PRODUCT RETURN INSTRUCTIONS ARE AVAILABLE AT WWW.GRAINGER.COM/RETURNS

INVOICE SUB TOTAL	6.92
TAX	0.45

These items are sold for domestic consumption. If exported, purchaser assumes full responsibility for export controls. Diversion contrary to US law prohibited.

PAY THIS INVOICE - PAYMENT TERMS Net 30 days after inv IN U.S. DOLLARS.

AMOUNT DUE ***$7.37***

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

BILL TO:

ENGINEERING SOLUTIONS INTERNATIONAL
CAIN ENTERPRISES
3780 NE 40TH PL
OCALA FL 34479-2263
UNITED STATES OF AMERICA

REMIT TO:
GRAINGER
DEPT. 875842213
P.O. BOX 419267
KANSAS CITY, MO 64141-6267

875842213900106932810000007371000004510000000100000024022868

X	ACCOUNT NUMBER	DATE		INVOICE NUMBER	AMOUNT DUE
	875842213	01/29/2024	62	9001069328	**$7.37**

FOR COMMENTS OR CHANGE OF ADDRESS, ENTER INFORMATION ON REVERSE SIDE

GRAINGER

2620 SW 17TH ROAD SUITE 300
OCALA, FL 34471-2096
www.grainger.com

ORIGINAL INVOICE

GRAINGER ACCOUNT NUMBER	875842213
INVOICE NUMBER	9001069336
INVOICE DATE	01/29/2024
DUE DATE	02/28/2024
AMOUNT DUE	$612.41

SHIP TO

ENGINEERING SOLUTIONS INTERNATIONAL
3780 NE 40th Pl
Ocala FL 34479-2263

PO NUMBER:	FL5000.139-273481520
CALLER:	KEANU WADHAMS
CUSTOMER PHONE:	3526404976
ORDER NUMBER:	1504199277
INCO TERMS:	FOB ORIGIN

BILL TO
ENGINEERING SOLUTIONS INTERNATIONAL
CAIN ENTERPRISES
3780 NE 40TH PL
OCALA FL 34479-2263

Pay invoices online at:
www.grainger.com/invoicing

THANK YOU! FEI NUMBER 36-1150280
FOR QUESTIONS ABOUT THIS INVOICE OR ACCOUNT CALL ***1-800-472-4643***

PO LINE #	ITEM #	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
2	54YM55	MOUNTING BASE,500 LB. CAP.,STEEL MANUFACTURER # OZPED3	2	266.00	532.00
3	33RF63	CABLE,3/16 IN. DIA.,25 FT.,7 X 19,VINYL MANUFACTURER # 33RF63	1	43.03	43.03
		Delivery #6618655667 Date Shipped:01/29/2024 PICKED UP FROM: FT MYERS BRANCH 287 12431 METRO PKWY.,FORT MYERS,FL 33966-1316			

THIS PURCHASE IS GOVERNED EXCLUSIVELY BY GRAINGER'S TERMS OF SALE, INCLUDING: (i) DISPUTE RESOLUTION REMEDIES, AND (ii) CERTAIN WARRANTY AND DAMAGES LIMITATIONS AND DISCLAIMERS IN EFFECT AT THE TIME OF THE ORDER, WHICH ARE INCORPORATED BY REFERENCE HEREIN. GRAINGER'S TERMS OF SALE ARE AVAILABLE AT WWW.GRAINGER.COM PRODUCT RETURN INSTRUCTIONS ARE AVAILABLE AT WWW.GRAINGER.COM/RETURNS

INVOICE SUB TOTAL	575.03
TAX	37.38

These items are sold for domestic consumption. If exported, purchaser assumes full responsibility for export controls. Diversion contrary to US law prohibited.

PAY THIS INVOICE - PAYMENT TERMS Net 30 days after inv IN U.S. DOLLARS.

AMOUNT DUE ***$612.41***

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

BILL TO:

ENGINEERING SOLUTIONS INTERNATIONAL
CAIN ENTERPRISES
3780 NE 40TH PL
OCALA FL 34479-2263
UNITED STATES OF AMERICA

REMIT TO:
GRAINGER
DEPT. 875842213
P.O. BOX 419267
KANSAS CITY, MO 64141-6267

875842213900106933610000612411000373810000000100000024022870

X	ACCOUNT NUMBER	DATE		INVOICE NUMBER	AMOUNT DUE
	875842213	01/29/2024	63	9001069336	**$612.41**

FOR COMMENTS OR CHANGE OF ADDRESS, ENTER INFORMATION ON REVERSE SIDE

GRAINGER

2620 SW 17TH ROAD SUITE 300
OCALA, FL 34471-2096
www.grainger.com

ORIGINAL INVOICE

GRAINGER ACCOUNT NUMBER	875842213
INVOICE NUMBER	9001069344
INVOICE DATE	01/29/2024
DUE DATE	02/28/2024
AMOUNT DUE	$283.29

SHIP TO

ENGINEERING SOLUTIONS INTERNATIONAL
3780 NE 40th Pl
Ocala FL 34479-2263

PO NUMBER:	FL5000.139-273481520
CALLER:	KEANU WADHAMS
CUSTOMER PHONE:	3526404976
ORDER NUMBER:	1504199277
INCO TERMS:	FOB ORIGIN

BILL TO
ENGINEERING SOLUTIONS INTERNATIONAL
CAIN ENTERPRISES
3780 NE 40TH PL
OCALA FL 34479-2263

Pay invoices online at:
www.grainger.com/invoicing

THANK YOU! FEI NUMBER 36-1150280
FOR QUESTIONS ABOUT THIS INVOICE OR ACCOUNT CALL ***1-800-472-4643***

PO LINE #	ITEM #	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
2	54YM55	MOUNTING BASE,500 LB. CAP.,STEEL MANUFACTURER # OZPED3 Delivery #6618978849 Date Shipped:01/29/2024 PICKED UP FROM: FT MYERS BRANCH 287 12431 METRO PKWY.,FORT MYERS,FL 33966-1316	1	266.00	266.00

THIS PURCHASE IS GOVERNED EXCLUSIVELY BY GRAINGER'S TERMS OF SALE, INCLUDING: (i) DISPUTE RESOLUTION REMEDIES, AND (ii) CERTAIN WARRANTY AND DAMAGES LIMITATIONS AND DISCLAIMERS IN EFFECT AT THE TIME OF THE ORDER, WHICH ARE INCORPORATED BY REFERENCE HEREIN. GRAINGER'S TERMS OF SALE ARE AVAILABLE AT WWW.GRAINGER.COM PRODUCT RETURN INSTRUCTIONS ARE AVAILABLE AT WWW.GRAINGER.COM/RETURNS

INVOICE SUB TOTAL	266.00
TAX	17.29

These items are sold for domestic consumption. If exported, purchaser assumes full responsibility for export controls. Diversion contrary to US law prohibited.

PAY THIS INVOICE - PAYMENT TERMS Net 30 days after inv IN U.S. DOLLARS.

AMOUNT DUE ***$283.29***

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

BILL TO:

ENGINEERING SOLUTIONS INTERNATIONAL
CAIN ENTERPRISES
3780 NE 40TH PL
OCALA FL 34479-2263
UNITED STATES OF AMERICA

REMIT TO:
GRAINGER
DEPT. 875842213
P.O. BOX 419267
KANSAS CITY, MO 64141-6267

875842213900106934410000283291000172910000000100000024022807

X	ACCOUNT NUMBER	DATE		INVOICE NUMBER	AMOUNT DUE
	875842213	01/29/2024	64	9001069344	**$283.29**

FOR COMMENTS OR CHANGE OF ADDRESS, ENTER INFORMATION ON REVERSE SIDE

Wo# 273458113

Ship Ticket

H SALE*CASH SALE*CASH SALE**

HUGHES SUPPLY SEBRING FL
0 US HIGHWAY 27 S
RING FL 33876-9673
655-2411 Fax 863-655-1165

ORDER DATE	ORDER NUMBER
01/19/24	S170520507.0

ORDERED FROM:
581 HUGHES SUPPLY SEBRING FL
8700 US HIGHWAY 27 S
SEBRING FL 33876-9673
863-655-2411 Fax 863-655-1165

PAGE NO. 1

Printed on 01/19/24 at 09:32am EST

SHIP TO: 956525
SH SALE RETAIL 26
00 US HIGHWAY 27 S
BRING, FL 33876-9673

SHIP TO: 956525
CASH SALE RETAIL 26
8700 US HIGHWAY 27 S
SEBRING, FL 33876-9673

H SALE*CASH SALE**

MBER	CUSTOMER PURCHASE ORDER NUMBER	CUSTOMER RELEASE NUMBER	ORDERED BY
	SEBRING SEWER		

WRITER	SHIP VIA	WAREHOUSE	SHIP DATE	FREIGHT
Joe Lyon	CPU CUST PICK UP	Shp 26 Prc 26	01/19/24	No

SHIP QTY		DESCRIPTION	NET UNIT PRICE	EXTENSION
40'		ACC 4X20 PVC 3034 SOLID SW BE PIPE	3.080/ft	123.
		Loc: Y8 SEWR Pn: 2673894		
6ea		4 HXH D3034 SDR35 PVC SW 45 ELBOW	5.618/ea	33.
		Loc: G2C2 Pn: 3099630		
3ea		4 HXHXH D3034 SDR35 PVC SW 2WAY CO	21.233/ea	63
		Loc: G2C2 Pn: 3099638		
6ea		4 HXH D3034 SDR35 PVC SW CPLG	4.538/ea	27
		Loc: G2C2 Pn: 1257786		
4ea		4 HXFPT D3034 SDR35 PVC SW ADPT	7.825/ea	31
		Loc: G2C2 Pn: 1257689		
4ea		4 MPT D3034 SDR35 PVC SW CO PLUG	5.280/ea	21
		Loc: G3B2E Pn: 3099644		
1ea		JONES P27-048 4 FIBERGLASS PROBING ROD	85.204/ea	85
		Loc: R4J Pn: 290804		
1ea		GNR 3X300 YELLOW CAUTION TAPE	4.523/ea	4
		Loc: R5T Pn: 3419400		
3ea		MAINLINE ML56-44 4 CI/PLXCI/PL FLEX CPLG	5.896/ea	17.
		Loc: F1F3A Pn: 2685997		
2ea		CARGO TS-3 3FT TIEGRRR STRAP	5.982/ea	11.
		Loc: R1C Pn: 3139964		
Amount		paid today - Payment # S170520507.0		-451.

Zips Carwash Avon Park
Ticket #1840263
Date: Jan 17 2024 1:31 PM
RITZ STEAKRANT

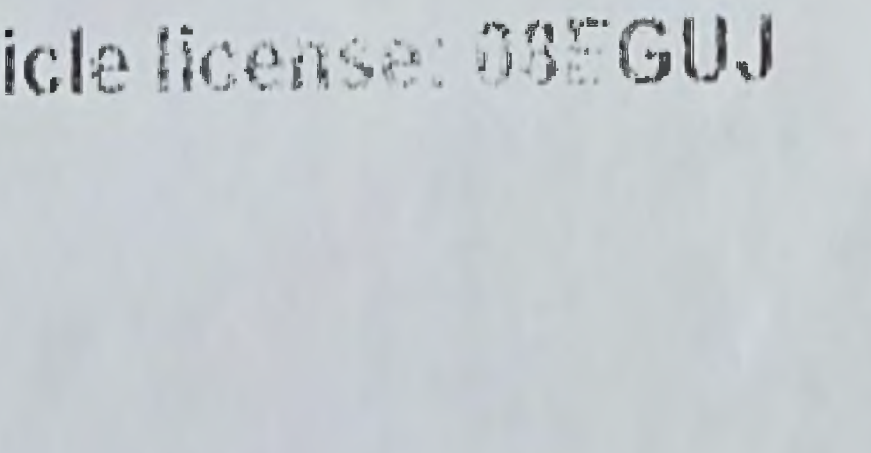
Premier	30.00
Subtotal:	30.00
Tax:	2.25
Total:	32.25
Visa	32.25
Card No:	9428
Card Issuer:	Visa
Balance Due:	0.00
Change Due:	0.00

TC# 617

Vehicle license: 05EGUJ

24HR Clean Car Guarantee -
(Premier Purchase)

25541517 2



Expires: Jan 18 2024

Intuit QuickBooks

Manage payment

You paid $10350.00

to **Sapp Services** on 01/02/2024

Payment details

Invoice no.	3470
Invoice amount	$10350.00
Total amount	**$10350.00**

8:41 62° 5G 73%

ZAX LAND CLEARING (863) 202-6633

ZAX Land Clearing

Invoice Paid

$2,272.60

Paid with Visa 1953 on January 8, 2024 at 9:53 PM

Demolition services
Invoice #010820241
January 8, 2024

Customer
Keanu Wadhams
Clear Water Solutions
keanu.wadhams@clearwatersol.com
352-640-4976
2178 Moores Mill Road

Reply

TAYLOR RENTAL
4611 US 27 S
SEBRING, FL 33870

01/10/2024 08:45:44

CREDIT CARD

VISA SALE

Card #	XXXXXXXXXXXX1953
Network:	VISA
Chip Card:	VISA CREDIT
AID:	A0000000031010
SEQ #:	7
Batch #:	221
INVOICE	9
Approval Code:	073580
Entry Method:	Chip Read
Mode:	Issuer

SALE AMOUNT $91.38

CUSTOMER COPY

View order details

Order date	Jan 15, 2024
Order #	111-1555104-5355409
Order total	$41.10 (1 item)

Shipment details

FREE Prime Delivery

Delivered

Delivery Estimate

Thursday, January 18, 2024 by 10pm

Printer Ink PG-245XL/ CL-246 XL for Canon Ink Cartridges 245 and 246 $42.68

Qty: 1

Sold By: Flight Office

Track shipment ›

Buy it again ›

Payment information

Payment method

Visa ending in 9428

Billing Address

5366 PINECONE CT
WILDWOOD, FL 34785-7748

Shipping address

Fritz St Fleurant
5366 PINECONE CT
WILDWOOD, FL 34785-7748
United States

Order Summary

Items:	$42.68
Shipping & Handling:	$0.00
Your Coupon Savings	-$4.27
Total Before Tax:	$38.41
Estimated Tax Collected:	$2.69
Order Total	**$41.10**

journey takes you. Explore the app

Price Summary

Accommodation 1	**$150.19**
1 night	$134.10
Taxes & Fees	$16.09
Subtotal	**$150.19**
Total	**$150.19**

Unless specified otherwise, rates are quoted in US dollars.

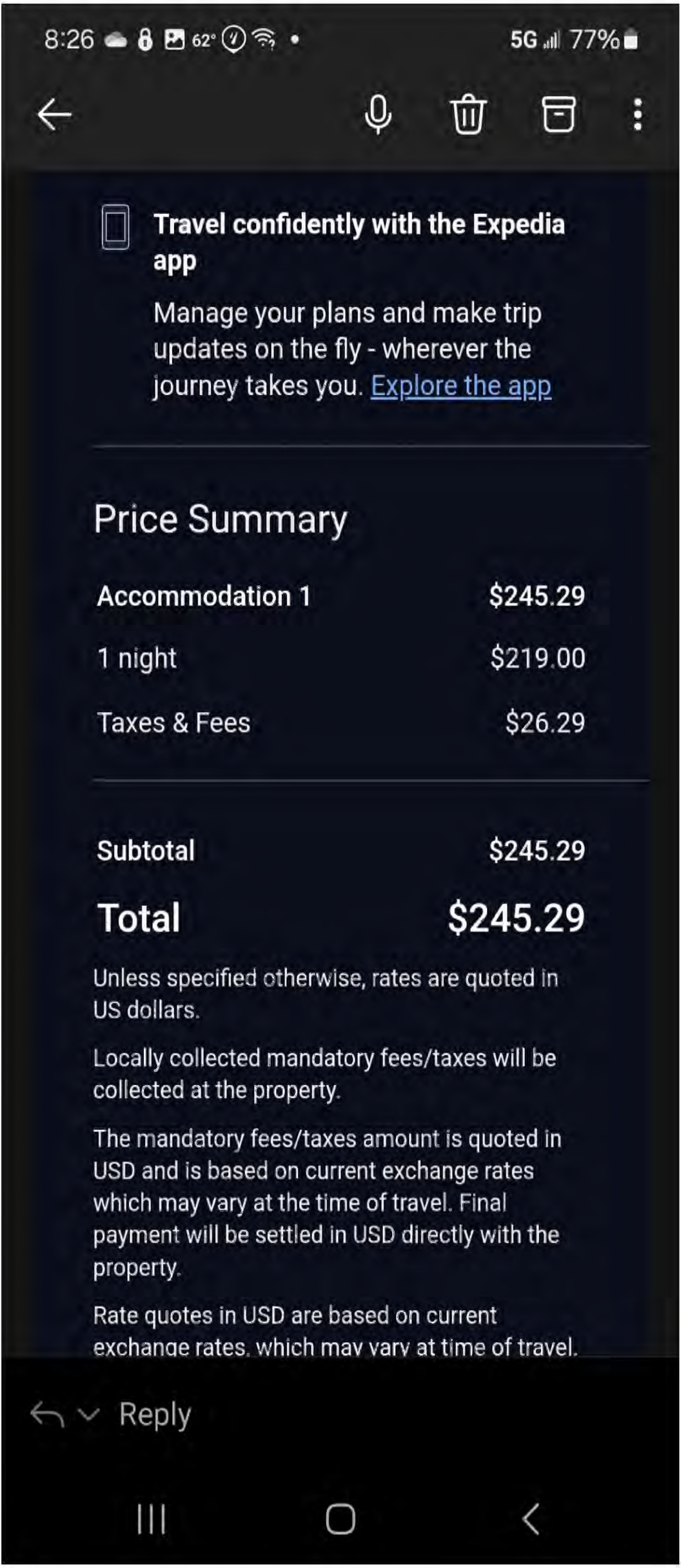
Locally collected mandatory fees/taxes will be collected at the property.

The mandatory fees/taxes amount is quoted in USD and is based on current exchange rates which may vary at the time of travel. Final payment will be settled in USD directly with the property.

Rate quotes in USD are based on current exchange rates, which may vary at time of travel. Final payment will be settled in local currency directly with the property.

View receipt

Reply


8:26
62°
5G
77%
Travel confidently with the Expedia app
Manage your plans and make trip updates on the fly - wherever the journey takes you. Explore the app
Price Summary
Accommodation 1 $245.29
1 night $219.00
Taxes & Fees $26.29
Subtotal $245.29
Total $245.29
Unless specified otherwise, rates are quoted in US dollars.
Locally collected mandatory fees/taxes will be collected at the property.
The mandatory fees/taxes amount is quoted in USD and is based on current exchange rates which may vary at the time of travel. Final payment will be settled in USD directly with the property.
Rate quotes in USD are based on current exchange rates, which may vary at time of travel.
Reply

Expedia

Receipt

Expedia itinerary: 72739853912866

Purchase date: Jan 18, 2024

Booking details

TRU BY Hilton Sebring

1775 US Highway 27 S, Sebring, FL, 33875 United States of America

Check-in: Jan 18, 2024

Check-out: Jan 19, 2024

1 room x 1 night

Room, 2 Queen Beds

Booked for: Keanu Wadhams

Payment details

Room price	
Thu, Jan 18	$214.00
Taxes & Fees	$26.74
Total	**$240.74** Paid [Visa 1953]

TRU BY HILTON SEBRING
1775 US HWY 27 S
SEBRING, FL 33870
United States of America
TELEPHONE 863-471-0000 • FAX 863-471-0025
Reservations
www.hilton.com or 1 800 HILTONS

WADHAMS, KEANU

13563 SW 108TH ST

DUNNELLON FL 34432
UNITED STATES OF AMERICA

Room No:	327/Q2
Arrival Date:	1/18/2024 6:20:00 PM
Departure Date:	1/19/2024 12:17:00 PM
Adult/Child:	2/0
Cashier ID:	CVELAZQUEZ_123
Room Rate:	
AL:	
HH #	2002949408 BLUE
VAT #	
Folio No/Che	98260 A

Confirmation Number: 3464264199

TRU BY HILTON SEBRING 1/19/2024 12:17:00 PM

DATE	REF NO	DESCRIPTION	CHARGES
1/18/2024	296871	GUEST ROOM	$189.58
1/18/2024	296871	STATE OCCUPANCY TAX	$14.22
1/18/2024	296871	CITY OCCUPANCY TAX	$9.48
1/19/2024	296964	VS *1953	($213.28)
		BALANCE	$0.00

Hilton Honors(R) stays are posted within 72 hours of checkout. To check your earnings or book your next stay at more than 6,500+ hotels and resorts in 119 countries, please visit Honors.com

WE LOOK FORWARD TO SEEING YOU AGAIN SOON!

CREDIT CARD DETAIL

APPR CODE	011096	MERCHANT ID	000100682400
CARD NUMBER	VS *1953	EXP DATE	06/26
TRANSACTION ID	296964	TRANS TYPE	Sale

Expedia

Receipt

Expedia itinerary: 72749234987220

Purchase date: Jan 30, 2024

Booking details

La Quinta Inn & Suites by Wyndham Sebring

4115 US 27 S, Sebring, FL, 33870 United States of America

Check-in: Jan 30, 2024

Check-out: Jan 31, 2024

1 room x 1 night

Room, 2 Queen Beds, Non Smoking

Booked for: Keanu Wadhams

Payment details

Room price	
Tue, Jan 30	$256.70
Taxes & Fees	$32.08
Total	**$288.78** Paid [Visa 1953]

Mobile exclusive: save 15%

Prices shown after $45.30 savings

WO# 273475016

Denny's

Denny's Restaurant #7808
4390 US Hwy 27 North
Sebring, FL 33870
(863) 385-6066
www.dennys.com

NOW OPEN 24/7
COME VISIT US!!!

1/9/2024 7:30:21 PM
Order: 209560 Server: Alison C
Table: 10 Guests: 2

Classic Sampler (APP)	12.29
Ultimate Omelette	16.79
All Amer Slam	15.99
Coffee	3.79
Coke	3.79
SubTotal	52.65
Tax	3.96
Gratuity	11.32
Total	**67.93**
Visa	67.93

Acct:XXXXXXXX5847
AuthCode:009838

EMV:Chip Read - Contact
APL:VISA CREDIT
AID:A0000000031010

WO# 273475016

Burger King #3140
1016 East Oak Street
Arcadia, FL 34266
(863) 494-6671

GARY

Host: Mercedes
GARY

01/10/2024
12:15 PM
1005

Order Type: To Go
Area: Dining Room
Menu: None

Day Part: Lunch

Large Combo	9.59
Items	
WHOPPER	
2 AMERICN CHSS	0.60
LARGE FRY	0.70
1G SOFT DRINK	0.70
Large Combo	10.59
Items	
DBL WHOPPER	
2 AMERICN CHSS	0.60
LARGE FRY	0.70
LG SOFT DRINK	0.70
Large Combo	10.59
Items	
DBL WHOPPER	
NO TOMATO	
LARGE FRY	0.70
LG SOFT DRINK	0.70

Survey Code:

021 001 100 003 110 470 25

Subtotal	36.17
Tax	2.71
To Go Total	38.88
Visa #XXXXXXXXXXXX6847	$38.88
Auth:013614	

January 16th, 2024

Item	Price	Qty	Line Total
DR_PEPPER	$3.19	1	$3.19
SWEET TEA	$3.19	1	$3.19
MIX & MATCH_FAJITAS	$20.49	1	$20.49
LC-CHK SGL LOBE	$0.00	1	0.00
BEEF 6	$0.00	1	0.00
BOAT_	$0.00	1	0.00
CRISPY CRISPER COMBO6	$16.69	1	$16.69
RANCH	$0.00	1	0.00
HOUSE BBQ	$0.00	1	0.00
HOUSE BBQ	$0.00	1	0.00
SIDE FRIES	$0.00	1	0.00
MAC CHEESE	$0.00	1	0.00
		Subtotal	$43.56
		Tax	$3.27
		Tip	$9.00
		Total	$55.83
Payment			$55.83

$500 Cash Giveaway
See Back of Receipt

Survey Code 4601-8018-1048-3111

Taco Bell 030848
2357 HIGHWAY 70 SE
Arcadia, FL 34266
863-491-5110

01/18/2024 02:12 PM
Order 666e22 Cashier Charles K

1 Chicken Quesadilla	6.99
2 Steak Grilled Cheese Bur	11.98
2 Drink HH Beverage	2.00
1 MED Ftn Drink	
1 CM #9 Mexican Pizza	10.29
1 LRG Ftn Drink	
1 Mexican Pizza	
2 Beef Crnchy Tac Sup	
1 Cheesy Double Beef Burri	2.79
1 Donation Round Up	0.38
Subtotal	34.05
Tax	2.57
Total	37.00
VISA	37.00

Acct:******1953
Approval:014697
Entry Mode: CHIP
CVM: SIGNATURE
APL:VISA CREDIT
AID:A0000000031010
TVR:8080001000
TSI:6800
IAD:06011203A08000

Order Number 126

Total Items In Order: 10

Taco Bell Foundation is a 501(c)(3)
tax-exempt public charity.
Visit tacobellfoundation.org

$500 CASH GIVEAWAY ON BACK | $500 CASH GIVEAWAY ON BACK | $500 CASH GIVEAWAY ON BACK | $5

pause
enter
Buy One Get
Validation Code :
Subway
Thank You
ESH 13
Sidel
07:32 AM
Order 84
$2.73 Bundle
1 Sausage McMuffin
1 Hash Brown
Sausage McGriddle
1 Strawberry Shake
Premium Roast
ADD 4 Cream
ADD 3 Sugar
Subtotal
Tax
Take-Out Total
Cashless
1.40
1.39
7.29
1.10
1.79
12.97
0.98
13.95
13.95
0.00
1.39

WO # 273471609

Pilot

Store 7265
26505 Jones Loop Road
Punta Gorda, FL 33950
(941) 637-1434
01/16/2024

QSR Counter
EAT-IN

GARY

Order #819

SALE

Qty	Name	Price	Total
1	Combo LG Half Pound 1/2# Bf/Ched LG Crinkle LG Drink Bar	13.48	13.48
1	Combo LG Half Pound 1/2# RB LG Crinkle LG Drink Bar	12.78	12.78

Subtotal	26.26
Sales Tax	1.84
Received:	
Visa	28.10
XXXXXXXXXXXX6847 INSERTED	
Approved	
Auth #: 053288	

Sales Tax 1.84

Total 28.10

"WE HAVE THE MEATS"

Invoice

INVOICE NO.	INVOICE DATE
5251-1073534	01/04/2024

PLEASE SHOW INVOICE NO. AND REMIT TO:

PO Box 936240
Atlanta, GA 31193-6240

CED CONSOLIDATED ELECTRICAL DISTRIBUTORS, INC.

CED/RAYBRO ELECTRIC SUPPLIES
1729 NE 8TH ROAD
OCALA, FL 34470

T: 3526297991 F: 3523686884

SOLD TO:

ENGINEERING SOLUTIONS INTERNATIONAL
D.B.A CAIN ENTERPRISES LLC
3780 NE 40TH PLACE
OCALA, FL 34479

SHIP TO:

ENGINEERING SOLUTIONS INTERNATIONAL
1729 NE 8TH ROAD
OCALA, FL 34470

ACCOUNT #/NAME	JOB NAME	CUSTOMER ORDER NO.
FH-30154 ENGINEERING SOLUTIONS INTERNATIONAL	SEABRING	273431084

SALESPERSON	SHIPPING INFORMATION	SHIP VIA	SHIP DATE
0614 CC2	PREPAID	WILL CALL	01/03/2024

	QTY ORDERED	PRODUCT CODE	DESCRIPTION	CODE	QTY SHIPPED	PRICE	PER	DISC.	EXTENSION	C/D
T	60	FLAST FS14158S4	SS STRUT 1-1/2 H1320SS - B90510SS		60	1333.00	C		799.80	0.0

TITLE TO MERCHANDISE AND RISK OF LOSS OR DAMAGE PASSES AT POINT OF SHIPMENT. CLAIMS FOR SHORT OR DAMAGED MERCHANDISE SHOULD BE MADE TO CARRIER.

MERCHANDISE RETURNED WITHOUT OUR CONSENT WILL NOT BE ACCEPTED. A RESTOCKING CHARGE WILL BE MADE ON RETURNED GOODS UNLESS DEFECTIVE OR THROUGH ERROR ON OUR PART.

A SERVICE CHARGE OF 1 ½% PER MONTH, BUT NOT TO EXCEED THE HIGHEST AMOUNT LAWFULLY ALLOWED BY APPLICABLE STATE LAW, WILL BE MADE ON ALL PAST DUE ACCOUNTS.

THIS SALE IS SUBJECT TO OUR TERMS LOCATED AT SALES.OUR-TERMS.COM, WHICH WE MAY CHANGE FROM TIME TO TIME WITHOUT PRIOR NOTICE.

CODE: TO ADVISE YOU PROMPTLY CONCERNING YOUR ORDER, THIS CODE IS USED ON OUR INVOICES.

B - BACK ORDERED. WILL SHIP AS SOON AS RECEIVED UNLESS INSTRUCTED TO CANCEL.

C - CANCELLED. NOT IN STOCK. UNABLE TO PURCHASE LOCALLY.

NET PAYMENT IS DUE BY THE 15TH OF THE MONTH FOLLOWING PURCHASE

MERCHANDISE		799.80
SALES TAX	7.00000	55.99
SHIPPING CHARGE		0.00
TOTAL DUE		855.79

Quality Water. | Vibrant Communities.

TAX ID 20-8152510

EFT REMITTANCE
Bank Name: CIBC Bank USA
Bank Address: 120 South LaSalle Street, Chicago, IL 60603
ABA: [redacted]
Favor of ("F/O"): ClearWater Solutions, LLC Operating Account
Account ("A/C"): [redacted]

CHECK REMITTANCE
ClearWater Solutions, LLC | 2178 Moores Mill Road | Auburn, AL 36830

INVOICE

105000 $10,306.69
928300 $255.00
730100 $85.00
730206 $85.00
729000 $850.00
718500 $3,984.23
730202 $212.50
720000 $208.57
Not paying for Meals -$223.19

Total Due $15,763.80

BILL TO
CSWR-Florida Utility Operating Company, LLC.
1630 Des Peres Rd
Suite 140
St Louis, MO 63131

SITE
Sebring Ridge Wastewater
FLA014349

February 29, 2024
Project No: FL.5000.139
Invoice No: 28321

FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Monthly Non-Contract Services from February 1, 2024 to February 29, 2024

Phase	2001	General Plant WW	
Labor			**8,840.00**
Subcontractors			**393.03**
Expenses			**6,556.08**
		Total this Phase	**$15,789.11**
Phase	2002	Collection & Pumping WW	
Labor			**212.50**
		Total this Phase	**$212.50**
Phase	2003	Treatment & Disposal WW	
Expenses			**208.57**
		Total this Phase	**$208.57**
		Total this Invoice	**$16,210.18**

DATE RCVD 04/04/24 GL CODE See Below
PRCD BY Heather Tulk GL DATE 3.1.24

Billing Backup

Monday, March 18, 2024

Clearwater Solutions LLC Invoice 28321 Dated 2/29/2024 11:54:41 AM

Project FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Phase 2001 General Plant WW

Labor

		Hours	Rate	Amount	
Operator					
500 - Smith, Patrick	2/1/2024	3.00	85.00	255.00	105000
WO# 273488686 Meeting with Kimley Horn and CSWR for future plant upgrades					
500 - Smith, Patrick	2/29/2024	5.00	85.00	425.00	105000
WO# 273510122 Pulled and cleaned plus evaluated the surge tank pumps. Installed the new riser section onto P.1. Found that both pumps will need replaced.					
500 - Wadhams, Keanu	2/15/2024	3.00	85.00	255.00	928300
WO#273461254 FDEP warning Teams meeting with CSWR and South district					
500 - Wadhams, Keanu	2/29/2024	4.00	85.00	340.00	105000
WO#273508488 install and plumb in 5 new knife valves on the effluent lines. Cut off the cracked pieces of pipe					
500 - Wadhams, Keanu	2/29/2024	4.00	85.00	340.00	105000
WO#273510122 pull and clean plus evaluate pumps with the team					
500 - Welling, Paul	2/29/2024	5.00	85.00	425.00	105000
WO#273508487- Tie in the cl2 skid to the injections spot in the ccc.					
500 - Welling, Paul	2/29/2024	4.00	85.00	340.00	105000
WO#273508488- install knife valves on ends of gravity pipes					
Operator - OT					
501 - Daggett, Gary	2/28/2024	3.00	85.00	255.00	105000
WO#273510122 Pull and clean plus evaluate the surge tank pumps.					
501 - Daggett, Gary	2/29/2024	1.00	85.00	85.00	730100
WO#273503449 4609 Whiting Drive Sebring FL. Michael Clarke ph (863)381-6693. Please locate the sewer line (no sewer lines. Septic tank area).					
501 - Daggett, Gary	2/29/2024	4.00	85.00	340.00	105000
WO#273508487 Tie in the CL2 skid to the injection spot in the CCC. Run all necessary 1/2 inch PVC.					
501 - Daggett, Gary	2/29/2024	3.00	85.00	255.00	105000
WO#273508488 Install 5 6inch knife valves on the ends of the gravity pipes going into the RIBS.					
501 - Daggett, Gary	2/29/2024	3.00	85.00	255.00	105000
WO#273510122 Pull and clean plus evaluate the surge tank pumps that haven't been running correctly. Swap the motor and riser section of the pump out.					
501 - Welling, Paul	2/8/2024	9.00	85.00	765.00	105000
WO 27345773- dug up sewer line and tap in. Also stubbed it up for new asset customer					
501 - Welling, Paul	2/12/2024	9.00	85.00	765.00	105000
WO#273484964 Install new aeration					
501 - Welling, Paul	2/13/2024	6.00	85.00	510.00	105000
WO#273489037- picked up pulley parts.					
501 - Welling, Paul	2/14/2024	9.00	85.00	765.00	105000
WO #273484964 install aeration pipework					

501 - Welling, Paul		2/15/2024	9.00	85.00	765.00	105000
	WO#273493109 -New asset locate 273494104- new asset locate WO#273494106- New asset locate WO#273494215- New asset locate WO#273494395- New asset locate WO#273498175 -New asset locate					
501 - Welling, Paul		2/26/2024	9.00	85.00	765.00	105000
	WO#273484964 Installing new aeration pipe					
501 - Welling, Paul		2/26/2024	1.00	85.00	85.00	730206
	WO#273499853 New asset locate. Located sewer line as customer requested.					
Mowing						
508 - Welling, Paul		2/27/2024	10.00	85.00	850.00	729000
	Lawn maintenance					
	Totals		104.00		8,840.00	
	Total Labor					**8,840.00**

Subcontractors

Sapp Environmental Services, Inc						
AP	342337	11/8/2023	Sapp Environmental Services, Inc / WO - pump out rec 03.11.24 / Invoice: 10383 CM, 11/8/2023		360.58	105000
	Total Subcontractors			**1.09 times**	**360.58**	**393.03**

Expenses

Chlorine					
	340027	2/8/2024	Hawkins, Inc. / Chemicals / Invoice: 6684287, 2/8/2024	1,827.63	718500
	341623	2/28/2024	Hawkins, Inc. / Chemicals / Invoice: 6700808, 2/28/2024	1,827.63	718500
Materials & Supplies					
	000000040197	1/31/2024	Daggett, Gary / WO#273499448 Installed and furnished in	77.32	105000
	000000040197	1/31/2024	Daggett, Gary / WO#273499448 Installed and furnished in	2.21	105000
	000000040197	1/31/2024	Daggett, Gary / WO#273499448 Installed and furnished in	40.85	105000
	000000040464	2/9/2024	Wadhams, Keanu / WO#273499448 New pulley for Blower #2	167.67	105000
	000000040464	2/13/2024	Wadhams, Keanu / WO#273499448 New silencer for Blower #2	234.24	105000
Tools					
	000000040197	1/31/2024	Daggett, Gary / WO#273499448 Installed and furnished in	64.50	105000
Equipment Rental					
	333710	11/21/2023	Just N / WO 273431077 - dumpster rental / Invoice: 264, 11/21/2023	-1,290.00	105000
	341249	2/19/2024	Just 'N' Time Dumpster Service, LLC / WO 273458147 - dumpster rental / Invoice: 284, 2/19/2024	2,230.63	105000
Hotel					
	000000040307	1/31/2024	Wadhams, Keanu / WO#273484964 New air heade/diffusers	317.93	105000
	000000040821	2/28/2024	Wadhams, Keanu / WO#273510122 Pulled and claned surge pum	309.38	105000
Meals					
	000000040197	1/31/2024	Daggett, Gary / WO#273499448 Installed and furnished in	68.00	105000

00000004059 4	2/28/2024	Daggett, Gary / WO#273510122 Pull and clean plus evaluat	51.00		105000
00000004030 7	1/30/2024	Wadhams, Keanu / WO#273484964 Design of new air header	37.23		105000
00000004030 7	1/30/2024	Wadhams, Keanu / WO#WO#273484964 Design of new air header	14.71		105000
00000004030 7	1/31/2024	Wadhams, Keanu / WO#273484964 Design of new air header	13.09		105000
00000004030 7	2/1/2024	Wadhams, Keanu / WO#273484964 New air header/diffusers	20.73		105000
	Total Expenses		**1.09 times**	**6,014.75**	**6,556.08**
				Total this Phase	**$15,789.11**

Phase 2002 Collection & Pumping WW

Labor

			Hours	**Rate**	**Amount**	
Operator - OT						
501 - Smith, Patrick	2/27/2024		2.50	85.00	212.50	730202
WO#273507503 Investigated high level alarms at LS 1 and 2. Took amp draws at both stations and got the pumps to work until they could be pulled (tomorrow).						
	Totals		2.50		212.50	
	Total Labor					**212.50**
					Total this Phase	**$212.50**

Phase 2003 Treatment & Disposal WW

Expenses

Materials & Supplies

00000004030 7	2/1/2024	Wadhams, Keanu / WO#273499544 CL2 tabs for the clarifiers	191.35		
	Total Expenses		**1.09 times**	**191.35**	**208.57** 720000
				Total this Phase	**$208.57**
				Total this Project	**$16,210.18**
				Total this Report	**$16,210.18**

Sapp Environmental Services, Inc.
27 Ranier Drive
Lake Placid, FL 33852 US
(863) 465-4567
sappseptic@gmail.com

INVOICE

BILL TO
Clear Water Solutions
3801 Youth Care Lane
Sebring, FL 33870

INVOICE # 10383 CM
DATE 11/08/2023

TERMS Due on receipt

SITE ADDRESS
3801 Youth Care Ln Sebring

DATE	ACTIVITY	QTY	RATE	AMOUNT
11/08/2023	**Pump Out**	1	350.00	350.00
	Late fee			
	Late fee			
	Late fee 1.5% - Applied on Feb 9, 2024			5.25
	Late fee 1.5% - Applied on Mar 9, 2024			5.33

BALANCE DUE **$360.58**

A 1.5% interest rate per month will be added to any unpaid balance in addition to any legal fees incurred for collection of past due amounts.

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$1,827.63**
Invoice Number	6684287
Invoice Date	2/8/24
Sales Order Number/Type	4456772 SL
Branch Plant	75
Shipment Number	5288948

Sold To: 501747
ACCOUNTS PAYABLE
CAIN ENTERPRISES LLC D.B.A.
3780 NE 40th Pl
ESI
Ocala FL 34479-2263

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
3/9/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	500.0000	GA	$3.3500	GA	4,835.0 LB	$1,675.00
		1 LB BLK (Mini-Bulk)		500.0000	GA			4,835.0 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$27.0000			$27.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$125.63

Invoice Total **$1,827.63**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4188357

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$1,827.63**
Invoice Number	6700808
Invoice Date	2/28/24
Sales Order Number/Type	4470363 SL
Branch Plant	75
Shipment Number	5306981

Sold To: 501747
ACCOUNTS PAYABLE
CAIN ENTERPRISES LLC D.B.A.
3780 NE 40th Pl
ESI
Ocala FL 34479-2263

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
3/29/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	500.0000	GA	$3.3500	GA	4,835.0 LB	$1,675.00
		1 LB BLK (Mini-Bulk)		500.0000	GA			4,835.0 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$27.0000			$27.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$125.63

Invoice Total **$1,827.63**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4262639

Wo# 273499448

AutoZone 1203
3711 US HWY 27
SEBRING, FL
(863)402-0955

#000561712 STPG080W90QT	9.99 P
STP	
80W-90 Gear Oil, 1 QT	
#000373225 STPG075W90QT	9.99 P
STP	
75W-90 Gear Oil, 1 QT	
#000561712 STPG080W90QT	9.99 P
STP	
80W-90 Gear Oil, 1 QT	
#000561712 STPG080W90QT	9.99 P
STP	
80W-90 Gear Oil, 1 QT	
#000561639 STPG085W140QT	9.99 P
STP	
85W-140 Gear Oil, 1 QT	
#000561639 STPG085W140QT	9.99 P
STP	
85W-140 Gear Oil, 1 QT	
#000012451 25217	11.99 P
Fast Orange	
Pumice Hand Cleaner, 64 OZ	
SUBTOTAL	71.93
STATE TAX @ 7.500%	5.39
SALE TOTAL	77.32
XXXXXXXXXXXX6847 VISA	77.32
Approval #	004615

Data Source: CHIP
AppName/Label: VISACREDIT
AID: A0000000031010
TC: 89490A97F37EE551

REG # 03 CSR #05 RECEIPT # 032009
STR. TRANS #100960
STORE #1203
DATE 01/31/2024 11:33
OF ITEMS SOLD: 7

120310096000131 24

How Did We Do?

WO# 273499448

Thanks for making us
Your Hardware Store

TRIANGLE HARDWARE

3129 US HWY 27 S
SEBRING, FL 33870
(863) 385-2516

DAGGETT/GARY

ITEM	QTY	SALE/REG	EXT
14.34.8	3.00	0.19	0.57
	EACH		
1/4" BOLTS USS-3/4"-GRD 8			
TT	1.00	1.49	1.49
6193999	EA		
PIPE SEAL TAPE PTFE 1/2X520			

SUBTOTAL $	2.06
TAX $	0.15
TOTAL $	**2.21**

CREDIT CARD 2.21

CARD **********6847
AUTH 042736

EMPLOYEE	TERM	INV#	TIME	DATE
5	5	142089	09:49	31-Jan-24

NAPA AUTO PARTS

STORE
700005273
Cole Auto Supply
3443 US 27 S
SEBRING, FL 33870
(863) 385-0104

Time: 09:38
Date: 01/31/2024
Page: 1/1

Invoice Number 0001-648348
eInvoice# TAM00273648348

SOLD TO
31998
Heavy Duty Wholesale
FL

W0# 273499448

Employee: M2 , Richard
Sales Rep: 0 , Salesman
Accounting Day: 26

Y Y
OCR
7000052736483489

Part Number	Line	Description	Quantity	Price	Net	Total	
676	NBH	STIK HOS (6)	0.50	94.22	61.2400	30.62	T
705-1243	BK	1 2 SS HOSE CLAMP ()	2.00	4.06	3.6900	7.38	T

Delivery:
Attention:
Tax Exemption:
PO#:
Terms: NET 25

Subtotal	38.00
TAXTABLE 4 7.5000%	2.85
Total	40.85
Visa	40.85

Customer Signature
ALL GOODS RETURNED MUST BE ACCOMPANIED BY THIS INVOICE
I agree to pay total amount according to card issuer agreement.

No Returns on Generators
Warranties honored by
Manufacturer

CUSTOMER COPY

W0# 273499448

NAPA AUTO PARTS SEBRING
3443 SOUTH US HWY 27
SEBRING, FL. 33870
863-385-0104

SALE

REF#: 00000005
Batch #: 266
01/31/24 09:38:32
APPR CODE: 029193
ENCRYPTED BY ELAVON
Trace: 5
VISA Chip
**********6847 **/**

AMOUNT $40.85

APPROVED

VISA CREDIT
AID: A0000000031010
TVR: 80 80 00 80 00
TSI: 68 00

THANK YOU

CUSTOMER COPY

customerservice@bobdeansupply.com / (800) 282-8378 / (239) 332-1131 / (239) 332-7746 Fax

Bob Dean Supply, Inc.

INVOICE

Bill To:
CLEARWATER SOLUTIONS
*** CASH SALES ***

Ship To:
CLEARWATER SOLUTIONS

Invoice
1918906
Date
02/09/24

Time
10:40:37

Co/Cust No	Order No	Customer PO	Ter	Sls Rep
1/0000993008	99451/00	SEBRINGWASTEWATERPLANT	98	98

Ship Via CPU RTL **Terms** CASH SALES **Ref#** **Total Weight** 7.6300
Pay Type VISA - CENPOS CC# XXXXXXXXXXXXX195

Item Number/Description	U/M	Ordered	Shipped	Sell Price	Total	
FOB Description:						
B1899	EA	1.000	1.000	129.36000 EA	129.36	T
2BK90H SHEAVE 2MBL87 DODGE						
B9426	EA	1.000	1.000	28.08000 EA	28.08	T
H-1 1/8 SPLIT TAPER BUSHING 122054 DODGE						

PO# SEBRING WASTE WATER PLANT

INVOICE DUE: 02/09/24

TO:
an Supply, Inc.
anson Street
vers, FL 33901

SUBTOTAL:	157.44
SALES TAX:	10.23
TOTAL:	167.67
DEPOSIT:	
AMT DUE:	167.67

e: _____

CUSTOMER COPY

GRAINGER

12431 METRO PARKWAY
FT MYERS, FL 33966
www.grainger.com
(800)472-4643

Order Confirmation

Customer Information
BRANCH 287
12431 METRO PKWY
FORT MYERS FL 33966-1316

Billing Information
BRANCH 287
12431 METRO PKWY
FORT MYERS FL 33966-1316

Shipping Information
BRANCH 287
12431 METRO PKWY
FORT MYERS FL 33966-1316

Information	
Grainger Order Number	1506139505
Creation Date	02/09/2024
Grainger EIN Number	36-1150280
PO #	CLEARWATER SOLUTIONS
PO Create Date	
PO Release #	
Customer Number	222222226
Department Number	
Project/Job Number	
Requisitioner Name	
Attention	
Caller	CLEARWATER SOLUTIONS
Telephone Number	3526991887
Page	1 / 2

Freight Forwarder

We will deliver according to the following terms and conditions:

Incoterms® 2020:	*FOB ORIGIN*
Freight Terms:	*Prepaid and Add*
Carrier:	** See line item detail*
Payment Terms:	*VISA*

Special Instructions:

Item PO Line	Material	Description	Expected Del Date	Qty	Unit	Price	Total in USD
10	3TLA9	Filter Silencer,4" MNPT Inlet,520 cfm Manufacturer: SOLBERG Part Number: F-235P-400 Carrier: Origin: US	02/13/2024	1.00	EA	219.94	219.94
						Sub Total	219.94
						Tax	14.30

WO# 2734994448

Wed Jan 31 10:16:28 2024

AutoZone 1203

3711 US HWY 27

SEBRING, FL

(863)402-0955

Rewards Account 911129XXXXXX8238

#000516519 57078 60.00 P

57078 OEM

2/3 Jaw 5 Ton Puller, EA

SUBTOTAL	60.00
STATE TAX @ 7.500%	4.50
SALE TOTAL	64.50
XXXXXXXXXXXX6847 VISA	64.50
Approval #	088769

Data Source: CHIP

AppName/Label: VISACREDIT

AID: A0000000031010

TC: 92407274D64FDC7E

REG # 10 CSR #01 RECEIPT # 072388

STR. TRANS #100911

WO# 2734158147

Project Code
FL.5000.139

Invoice

Just N Time Dumpster Services, LLC
3404 Dolphin Dr
Sebring Fl 33870

Bill To
Clearwater Solutions Jobsite address 4950 Star Ave Sebring fl 33870

Date	Invoice No.
02/19/24	284

Description	Amount
18 Yard dumpster Rental on 12/14/23	425.00T
18 Yard Dumpster rental on 1/2/24	425.00T
18 Yard Dumpster Rental on 1/5/24	425.00T
15 Yard dumpster Rental on 1/25/24	400.00T
15 Yard dumpster Rental on 2/15/24	400.00T

Subtotal	$2,075.00
Sales Tax (7.5%)	$155.63
Total	$2,230.63

Expedia

Receipt

Expedia itinerary: 72749234987220

Purchase date: Jan 30, 2024

Booking details

La Quinta Inn & Suites by Wyndham Sebring

4115 US 27 S, Sebring, FL, 33870 United States of America

Check-in: Jan 30, 2024

Check-out: Jan 31, 2024

1 room x 1 night

Room, 2 Queen Beds, Non Smoking

Booked for: Keanu Wadhams

Payment details

Room price	
Tue, Jan 30	$256.70
Taxes & Fees	$32.08
Total	**$288.78** Paid [Visa 1953]

Mobile exclusive: save 15%

Prices shown after $45.30 savings

Expedia

Receipt

Expedia itinerary: 72770732941662

Purchase date: Feb 28, 2024

Booking details

Holiday Inn Express Hotel & Suites Sebring, an IHG Hotel

4400 Us 27 N, Sebring, FL, 33870 United States of America

Check-in: Feb 28, 2024

Check-out: Feb 29, 2024

1 room x 1 night

Standard Room, 2 Queen Beds

Booked for: Keanu Wadhams

Payment details

Room price	
Wed, Feb 28	$275.00
Taxes & Fees	$34.38
Total	**$309.38** Paid [Visa 1953]

WO# 273494448

OLIVE GARDEN 1741
1696 US Hwy 27 South
Sebring, FL 33870

Check #:829000

Table 232
Damaris G
19:32:02 01/31/2024 Gst 3

1 Spinach Dip	10.99
1 AP Plates	0.00
1 Water	0.00
1 Water	0.00
1 CYO Pasta	13.99
1 Spaghetti	0.00
1 Meat Sauce	0.00
1 Add 1 Sausage	1.99
1 Add 1 Sausage	1.99
1 Add 3 Meatballs	3.79
1 * Zuppa Toscana	0.00
1 Tour of Italy	20.99
1 * Salad	0.00

SUBTOTAL	:	52.74
TAX	:	3.96
TOTAL	:	56.70

Payments:
VISA CREDIT/6847
Purchase/EMV Tap
TID:****9381
RRN:464032019229189328MS
AID:A0000000031010
TVR:0000000000
ARC:00
TRN SEQ:00010906
TRN ID:069983
NET:VISA
MODE:Issuer
Auth Code:098342

Purchase Amount	56.70
Gratuity	11.30
TOTAL PAID	USD$ 68.00

W## 27351122

0337
Server: MARY K Rec:239
02/25/24 20:17, Chip T: 81 Term: 1

Cody's Sebring
521 US Hwy 27
Sebring, FL 33870
(863)402-0735

Name: DAGGETT/GARY
TID 755929970001

Purchase

VISA CREDIT XXXXXXXXXXXX6847
CVM SIGN
Invoice 0033744223
Response APPROVED
Auth Code 032032

EMV DETAILS

MODE CHIP
AID A0000000031010
TVR 8080008000
IAD 06011203A08000
TSI 6800
ARC Z3
Amount USD $42.96

CHECK: 42.96

TIP: 8.04

TOTAL: $51.00

PIZZA HUT
DELIVERY

Ticket # 0092

Items Count: 4

ENTERED BY
Web2 web
038630 01/[illegible] 08:41PM

** NEW CUSTOMER **
Please Confirm Customer Information

KEANU WADHAMS
4115 US HWY 27 S
SEBRING FL 33870

(352)640-4976
Private home

xy: F-06

ROOM 215

		WingsBnB	24.99
01	1	BigDinBx	
		[illegible]ang Pan	
		Cheese	
		It Sausag	
02	1	BigDinBx	
		Retang Pan	
		Cheese	
		Pepperoni	
03	1	BigDinBx	
		BOneless	
		GarlcParm	
04	1	Order	
		BreadStx	

Subtotal	24.99
Delivery Charge	4.99
SALES TAX	2.25
Balance Due	32.23
Amt Tendered	
Credit Card	32.23

Driver gratuity
not included

CHECK

Flip over for more!

Burger King
3702
832 E. State Road 44
Wildwood, FL 34785
352-748-3135

ORDER 83

DRIVE THRU

4	JR BURRITO S/E/C	8.36
1	LG SWT BREW TEA	2.99
1	LG COFFEE	2.39
4	cream	
3	sugar	

SUBTOTAL	13.74
7.0% TAX	0.97
TOTAL	14.71
CREDIT CARD	14.71
CHANGE	0.00

Free* Whoppers for your thoughts
Complete the online survey at
mybkexperience.com
*Purchase of S/M/L soft drink and any size fries required. See terms at bk.com/terms.

Transaction ID: 70832-53020-17708-041210

****

TOTAL CHARGE 14.71

VISA

AcctNum: **********1953
Auth: 060441
Type: CREDIT
CTroutd: 41391
Merchant Id: 456160783993

RETAIN THIS COPY FOR YOUR RECORDS

Get your Whopper! Turn Me Over

Buy One Get One Same Item
by visiting
Validation Code :
Survey Code
McDonald's
Thank You
Side2
Sausage McMuffin
Sau Egg On McGrd M
1 _ Premium Roast
ADD 1 Cream
ADD 1 Sugar
L Sth Style Sft Tea
Subtotal
Tax
Take-Out Total
Cashless
Change
CARD ISSUER
Visa SALE
TRANSACTION AMOUNT
CONTACTLESS
SEQ# 146:47
AID: A0000000310
1.99
7.29
0.60
2.29
12.17
0.92
13.09
13.09
0.00
13.09

Buy One Get One Free Sausage Mcm
Coupon or Serial Number
by visiting www.mcdonalds.com
Validation Code:
Expires
Survey Code:
150386-133140-2 24- 2 9:6 3207-3
McDonald's Restaurant #30383
3000 Jeffrey Blvd
BUFFALO NY 14203
TELEPHONE (716) 881-4665
Thank You Valued Customer
PST 13 07:25 AM
Order 14
Side2
1 Stk Egg Cheese Bagel 6.79
1 Strawberry Banana Smoothie 1.10
Drink Customized
1 Stk Egg Cheese Bagel 6.79
1 Premium Roast 0.60
Drink Customized
ADD 4 Cream
ADD 2 Sugar
Subtotal 15.28
Tax 1.45
Take-Out Total 16.73
Cashless 16.73
Change 0.00
MERCHANT 591020
CARD ISSUER

THE HOME DEPOT

How doers get more done.

2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119

6340 00051 66509 02/01/24 08:53 AM
SALE SELF CHECKOUT

017541664646 MB 12 LBS <A>
MAXBLUE 12 LB TABS
2@89.00 178.00

SUBTOTAL	178.00
SALES TAX	13.35
TOTAL	$191.35
XXXXXXXXXXXX1953 VISA	
	USD$ 191.35
AUTH CODE 067526/5514410	TA
Chip Read	
AID A0000000031010	VISA CREDIT

PRO XTRA MEMBER STATEMENT

PRO XTRA ###-###-4976 SUMMARY
THIS RECEIPT PO/JOB NAME: SEBRING RIDGE

2024 PRO XTRA SPEND 01/31: $1,286.42

Get the CREDIT LINE your business needs
PLUS earn Perks 4X FASTER when you join
Pro Xtra, register, & use your Pro Xtra
Credit Card. Apply and SAVE UP TO $100.
Learn more at homedepot.com/credit

6340 02/01/24 08:53 AM

6340 51 66509 02/01/2024 9170

RETURN POLICY DEFINITIONS

	POLICY ID	DAYS	POLICY EXPIRES ON
A	1	90	05/01/2024

****

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A $5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: H89 139647 133358

CWS
Quality Water. | Vibrant Communities.

TAX ID 20-8152510

EFT REMITTANCE
Bank Name: CIBC Bank USA
Bank Address: 120 South LaSalle Street, Chicago, IL 60603
ABA: [redacted]
Favor of ("F/O"): ClearWater Solutions, LLC Operating Account
Account ("A/C"): [redacted]

CHECK REMITTANCE
ClearWater Solutions, LLC | 2178 Moores Mill Road | Auburn, AL 36830

INVOICE

BILL TO
CSWR-Florida Utility Operating Company, LLC.
1630 Des Peres Rd
Suite 140
St Louis, MO 63131

SITE
Sebring Ridge Wastewater
FLA014349

105000 $28,841.47
730600 $445.10
730500 $255.00
730206 $340.00
729000 $340.00
735000 $833.20
718500 $3,180.09
720000 $849.71
730204 $340.00
Not Paying -$144.28

March 31, 2024
Project No: FL.5000.139
Invoice No: 29157

FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Monthly Non-Contract Services from March 1, 2024 to March 31, 2024

Phase	2001	General Plant WW		
Labor				**9,350.00**
Subcontractors				**9,792.56**
Expenses				**12,043.14**
			Total this Phase	**$31,185.70**
Phase	2002	Collection & Pumping WW		
Labor				**1,700.00**
			Total this Phase	**$1,700.00**
Phase	2003	Treatment & Disposal WW		
Subcontractors				**190.10**
Expenses				**2,493.05**
			Total this Phase	**$2,683.15**
			Total this Invoice	**$35,568.85**

Billing Backup

Monday, April 15, 2024
9:10:50 AM

Clearwater Solutions LLC Invoice 29157 Dated 3/31/2024

Project FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Phase 2001 General Plant WW

Labor

		Hours	Rate	Amount	
Operator					
500 - Daggett, Gary	3/1/2024	8.00	85.00	680.00	105000
WO#273511783 Clean up any and all debris, trash and vegetation at the WWTP.					
500 - Moore, Steven	3/28/2024	10.00	85.00	850.00	105000
WO#273514633-General inspection of WWTP. Verified work was completed and inspected WWTP for safety hazards.					
500 - Wadhams, Keanu	3/1/2024	2.00	85.00	170.00	105000
WO#273510129 purchased two new surge tank pumps for the WWTP. Got data and measurements for new pumps					
500 - Welling, Paul	3/5/2024	7.00	85.00	595.00	105000
WO#273490292- Paint and install new guards.					
500 - Welling, Paul	3/6/2024	3.00	85.00	255.00	730600
WO#2733484964- install new aeration pipe work					
500 - Welling, Paul	3/6/2024	7.00	85.00	595.00	105000
WO#273511783- clean up debri around wastewater plant					
500 - Welling, Paul	3/7/2024	10.00	85.00	850.00	105000
WO#273511783- clean up debri around wastewater plant					
500 - Welling, Paul	3/15/2024	9.00	85.00	765.00	105000
WO#273511783- clean up debri around wastewater plant					
500 - Welling, Paul	3/18/2024	9.00	85.00	765.00	105000
WO#273511783- clean up debri around wastewater plant. This includes the gina tpile of shingles and tar paper that was left on site.					
500 - Welling, Paul	3/19/2024	9.00	85.00	765.00	105000
WO#273511783- clean up debri around wastewater plant					
500 - Welling, Paul	3/20/2024	6.00	85.00	510.00	105000
WO#273511783- clean up debri around wastewater plant					
500 - Welling, Paul	3/22/2024	9.00	85.00	765.00	105000
WO#273511783- clean up debri around wastewater plant					
Operator - OT					
501 - Daggett, Gary	3/13/2024	10.00	85.00	850.00	105000
WO#273518341 Dye test Bluffs of Sebring LS and check manholes for sand and I&I. Walk some of the collection system.					
501 - Welling, Paul	3/5/2024	3.00	85.00	255.00	730500
WO#273512417- meet contractor on site and coordinate sewer tap connection					
501 - Welling, Paul	3/21/2024	4.00	85.00	340.00	730206
WO#273522522- (emergency call out)investigate and determine where backup in sewer line was. Found the issue to be on the customers side of the cleanout.					
Mowing					
508 - Welling, Paul	3/20/2024	4.00	85.00	340.00	729000
Lawn Maintenance					
Totals		110.00		9,350.00	
Total Labor					**9,350.00**

Subcontractors

Sapp Environmental Services, Inc

AP	342346	3/9/2024	Sapp Environmental Services, Inc / WO - pump out / Invoice: 11701 CM, 3/9/2024	1,500.00	105000
AP	342807	3/13/2024	Sapp Environmental Services, Inc / WO - pump out / Invoice: 11742 CM, 3/13/2024	1,600.00	105000

All Daytona Septic Tank Service, Inc

AP	343740	3/28/2024	All Daytona Septic Tank Service, Inc / WO - pump out / Invoice: 41139A, 3/28/2024	2,184.00	105000

TNT Sewer

AP	344207	3/30/2024	TNT Sewer / WO 273503447 - vac truck / Invoice: 24-0262, 3/30/2024	3,700.00	105000
		Total Subcontractors	**1.09 times**	**8,984.00**	**9,792.56**

Expenses

Chlorine

342855	3/1/2024	Advanced Environmental Labs / F2400640001 / Invoice: 777481, 3/1/2024	46.05	735000
342855	3/1/2024	Advanced Environmental Labs / F2400640002 / Invoice: 777481, 3/1/2024	94.05	735000
342855	3/1/2024	Advanced Environmental Labs / F2400641001 / Invoice: 777481, 3/1/2024	90.50	735000
342855	3/1/2024	Advanced Environmental Labs / F2400805001 / Invoice: 777481, 3/1/2024	23.00	735000
342855	3/1/2024	Advanced Environmental Labs / F2400993001 / Invoice: 777481, 3/1/2024	46.05	735000
342855	3/1/2024	Advanced Environmental Labs / F2400993002 / Invoice: 777481, 3/1/2024	94.05	735000
344159	4/1/2024	Advanced Environmental Labs / F2401259001 / Invoice: 782135, 4/1/2024	90.50	735000
344159	4/1/2024	Advanced Environmental Labs / F2401260001 / Invoice: 782135, 4/1/2024	46.05	735000
344159	4/1/2024	Advanced Environmental Labs / F2401260002 / Invoice: 782135, 4/1/2024	94.05	735000
344159	4/1/2024	Advanced Environmental Labs / F2401576001 / Invoice: 782135, 4/1/2024	46.05	735000
344159	4/1/2024	Advanced Environmental Labs / F2401576002 / Invoice: 782135, 4/1/2024	94.05	735000
343682	3/25/2024	Hawkins, Inc. / Feeder tablets, granular / Invoice: 6719487, 3/25/2024	1,087.88	718500
343747	3/28/2024	Hawkins, Inc. / Chemicals / Invoice: 6721200, 3/28/2024	1,829.63	718500

Materials & Supplies

000000041572	2/29/2024	Welling, Paul / WO#273508487	26.89	720000

000000041572	2/29/2024	Welling, Paul / WO#273508487	7.20	720000
000000041572	3/5/2024	Welling, Paul / WO#273522769 WO#273533560	402.20	720000
000000041572	3/6/2024	Welling, Paul / WO#273534618	263.80	720000
000000041572	3/6/2024	Welling, Paul / WO#273490292	82.81	105000
000000041573	3/7/2024	Welling, Paul / WO#273534618	79.46	720000
000000041702	2/29/2024	Smith, Patrick / WO#273490292 blower guards	251.48	105000
000000041625	3/26/2024	Smith, Patrick / Bill for garage pick up at wwtp	115.67	105000
342523	3/11/2024	Core & Main LP / WO - PVC S80 nipple / Invoice: U446612, 3/11/2024	148.20	105000
342810	3/13/2024	Core & Main LP / WO - check swing vlv, pvc S80 adpt / Invoice: U526274, 3/13/2024	232.36	105000
343677	3/27/2024	Core & Main LP / WO - SDR26 WYE, clayxci pvc, plug recessed / Invoice: U607658, 3/27/2024	244.20	105000
342861	3/12/2024	Coastal Pump & Equipment / WO 273513667 - vortex sewage pump / Invoice: 2657, 3/12/2024	3,355.20	105000
Equipment Rental				
343262	3/22/2024	Just 'N' Time Dumpster Service, LLC / WO 273511783 - dumpster rental / Invoice: 295, 3/22/2024	2,025.00	105000
Meals				
000000041067	~~2/29/2024~~	~~Daggett~~, Gary / WO#273508487 Tie in the CL2 skid to the	~~20.52~~	
~~000000041067~~	~~3/1/2024~~	~~Daggett, Gary / WO#273511783 Clean~~ up any and all debris	~~31.41~~	
~~000000041067~~	~~3/1/2024~~	~~Daggett, Gary / WO#273511783 Clean~~ up any and all debris	~~10.44~~	
~~000000041068~~	~~3/13/2024~~	~~Daggett, Gary / WO#273518341 Dye~~ test Bluffs of Sebring	~~70.00~~	
	Total Expenses	**1.09 times**	**11,048.75**	**12,043.14**
		Total this Phase		**$31,185.70**

Phase 2002 Collection & Pumping WW

Labor

		Hours	Rate	Amount	
Operator					
500 - Smith, Patrick	3/4/2024	4.00	85.00	340.00	105000
WO# 273512661 Investigate LS 2 high level calls and correct any issues possible without the use of a crane truck. Pump 1 has failed and is no longer any good. P.2 needs pulled.					
500 - Smith, Patrick	3/8/2024	4.00	85.00	340.00	730204
WO#273512270 Investigated the collapsed sewer main and worked with CMS to correct the issue.					
500 - Smith, Patrick	3/9/2024	4.00	85.00	340.00	105000
WO#273512661 Checked on high level alarm at LS 2 and called for a pump truck to provide relief until CMS travels down to pull and clean the pumps.					

Project	FL.5000.139	CSWR FL-NC-Sebring Ridge Wastewater			Invoice	29157
500 - Wadhams, Keanu		3/13/2024	8.00	85.00	680.00	105000
	WO#273518341 Dye tested the LS in Bluffs of Sebring and found where it ties into our system					
	Totals		20.00		1,700.00	
	Total Labor					**1,700.00**
				Total this Phase		**$1,700.00**

Phase 2003 Treatment & Disposal WW

Subcontractors

Coastal Pump & Equipment

AP	342898	3/11/2024	Coastal Pump & Equipment / WO 273507503 Model - 80AFU22.2, 80AFU22.2 1Ph Impeller, Labor Charge to remove b / Invoice: 2649, 3/11/2024		174.40	730600
	Total Subcontractors			**1.09 times**	**174.40**	**190.10**

Expenses

Materials & Supplies

	342897	3/11/2024	Coastal Pump & Equipment / WO 273510129 HCP Sewage Pump 1HP 230V,2" Elbow with NPT Threads,HCP 3" Male NP / Invoice: 2648, 3/11/2024		2,287.20	105000
	Total Expenses			**1.09 times**	**2,287.20**	**2,493.05**
				Total this Phase		**$2,683.15**
				Total this Project		**$35,568.85**
				Total this Report		**$35,568.85**

Sapp Environmental Services, Inc.
27 Ranier Drive
Lake Placid, FL 33852 US
(863) 465-4567
sappseptic@gmail.com

INVOICE

BILL TO
Clear Water Solutions
3801 Youth Care Lane
Sebring, FL 33870

INVOICE # 11701 CM
DATE 03/09/2024

TERMS Due on receipt

SITE ADDRESS
4301 Shad Dr, Sebring

DATE	ACTIVITY	QTY	RATE	AMOUNT
03/09/2024	**Pump Out** pumped 3000 gallons weekend call	1	1,500.00	1,500.00

pumped 3000 gallons weekend call

BALANCE DUE **$1,500.00**

A 1.5% interest rate per month will be added to any unpaid balance in addition to any legal fees incurred for collection of past due amounts.

Sapp Environmental Services, Inc.
27 Ranier Drive
Lake Placid, FL 33852 US
(863) 465-4567
sappseptic@gmail.com

INVOICE

BILL TO
Clear Water Solutions
3801 Youth Care Lane
Sebring, FL 33870

INVOICE # 11742 CM
DATE 03/13/2024

TERMS Due on receipt

SITE ADDRESS
4950 Star, Sebring

DATE	ACTIVITY	QTY	RATE	AMOUNT
03/13/2024	**Pump Out** pumped 8000 gallons	4	400.00	1,600.00

pumped 8000 gallons

BALANCE DUE **$1,600.00**

A 1.5% interest rate per month will be added to any unpaid balance in addition to any legal fees incurred for collection of past due amounts.

All Daytona Septic Tank Service, Inc.
PO Box 250430
Daytona Beach, FL 32125
(386) 672-1576
alldaytonaseptic@yahoo.com
www.alldaytonaseptic.com

Invoice

BILL TO	SHIP TO
Clear Water Solutions 3780 NE 40th Pl Ocala, FL 34479	Clear Water Solutions SEABRIDGE - NORTH PENINSULA

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
41139A	03/28/2024	$2,184.00	04/27/2024	Net 30	

P.O. NUMBER
52266

SALES REP
JL

DATE	DESCRIPTION	QTY	RATE	AMOUNT
03/28/2024	**Pump Out** PUMP TREATMENT 5200 GAL	1	2,184.00	2,184.00

SUBTOTAL	2,184.00
TAX	0.00
TOTAL	2,184.00
BALANCE DUE	**$2,184.00**

T-N-T Sewer
352-302-8672

INVOICE

TNT SEWER
6967 North Palmer Way
Hernando, Florida 34442
United States

Phone: 352-302-8672
Fax: 352-860-2663

Bill to
Clear Water Solutions LLC - Beverly Hills

AP@clearwatersol.com

Invoice Number:	24-0262
Invoice Date:	March 30, 2024
Payment Due:	March 30, 2024
Amount Due (USD):	$3,700.00

Services	Price	Amount
Camera/Vactruck	$3,700.00	$3,700.00

Total:	$3,700.00
Amount Due (USD):	**$3,700.00**

Notes / Terms

This invoice is for Service Call on 2/29/24, 3/4/24 to 4825 Whiting Dr, Vac Truck, with 100' Extra Hose & Main Line Camera - 2 days, to Jet/Clean, Camera Main, found source of contamination due to collapsed man-hole.

Thank you for using T-N-T Sewer. If you have any questions please feel free to email Aaron (aarontntsewer@gmail.com) or Rusty(tntsewer.mcfall@gmail.com)

Invoice

Invoice: 777481
Date: 03/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

CC: Clear Water Solutions, Clear Water Solutions Accounts Receiveable

Invoice Details

Description	TAT	Quantity	Unit Price	Extended Price
Total Coliform,MMO-MUG,9223B,Aqueous	10	3	$13.91	$41.73
Sodium,EPA 200.7,ICP,Aqueous	10	1	$24.00	$24.00
TKN,351.2,Aqueous	10	3	$26.75	$80.25
Total Phosphorus,365.4,Aqueous	10	3	$28.00	$84.00
Total Nitrogen,Calc,Aqueous	10	3	$9.00	$27.00
Nitrate EPA 300.0	10	11	$25.00	$275.00
COLILERT-18 by QT (Fecal Coliforms)	10	5	$23.00	$115.00
CBOD,5210B,Aqueous	10	9	$30.00	$270.00
Nitrite EPA 300.0	10	6	$25.00	$150.00
Nitrate+Nitrite,4500NO3F,Aqueous	10	3	$26.75	$80.25
TSS,2540D,Aqueous	10	8	$16.05	$128.40
Chloride EPA 300.0	10	1	$25.00	$25.00
Total Dissolved Solids,SM2540C,WA	10	1	$20.00	$20.00
Env Maint Fee (per sample)	10	10	$5.00	$50.00
			Total	**$1,370.63**

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
F2400640001	INF	02/05/2024	02/05/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2400640002	EFF	02/05/2024	02/05/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2400641001	EFF	02/05/2024	02/05/2024	W010	WA		
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2400642001	INF	02/05/2024	02/05/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2400642002	EFF	02/05/2024	02/05/2024	W010	WA		

REPRINT

Invoice

Invoice: 777481
Date: 03/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2400680001	INF	02/06/2024	02/06/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2400680002	EFF	02/06/2024	02/06/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2400681001	Well South	02/06/2024	02/06/2024	W010	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*10*			*$13.91*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2400681002	103 Huntercreek Dr	02/06/2024	02/06/2024	W010	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*10*			*$13.91*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2400681003	70 Woodduck Dr.	02/06/2024	02/06/2024	W010	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*10*			*$13.91*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2400805001	EFF	02/09/2024	02/09/2024	W010	WA		
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2400895001	NO2/NO3 POE	02/13/2024	02/13/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2400993001	INF	02/19/2024	02/19/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2400993002	EFF	02/19/2024	02/19/2024	W010	WA		

Invoice

Invoice: 777481
Date: 03/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2401111001	Sample Port	02/22/2024	02/22/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Chloride EPA 300.0			*10*			*$25.00*
	Total Dissolved Solids,SM2540C,WA			*10*			*$20.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Sodium,EPA 200.7,ICP,Aqueous			*10*			*$24.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2401902001	103RDSTSQU-POE	02/20/2024	02/20/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2401903001	PETROTA-POE	02/20/2024	02/20/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2401973001	EFF-SOULSHARBOR	02/21/2024	02/21/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2401974001	RCMAANTHONY-POE	02/21/2024	02/21/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402180001	LANDFAIR-POE	02/27/2024	02/27/2024	W010	DW		
	Nitrate EPA 300.0			*10*			*$25.00*
	Nitrite EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*

Invoice

Invoice: 777481
Date: 03/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Payment Details

TERMS: Payment is due upon completion of work unless prior arrangements have been made. The client will be charged at a rate of 1.5% interest for each month after the first 30 days. In the event of non-payment, the client agrees to pay all collection costs and attorney's fees in addition to the original billing amount and the accrued interest.

Advanced Environmental Laboratories imposes a 3% surcharge on the total transaction amount on all credit card payments, which is not greater than our cost of acceptance.

Remit To:
Advanced Environmental Laboratories, Inc.
P.O. Box 551580
Jacksonville, FL 32255-1580
Phone (904) 363-9350
Fax (904) 363-9354

Invoice

Invoice: 782135
Date: 04/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

CC: Clear Water Solutions, Clear Water Solutions Accounts Receiveable

Invoice Details

Description	TAT	Quantity	Unit Price	Extended Price
Total Coliform,MMO-MUG,9223B,Aqueous	10	3	$13.91	$41.73
Nitrite EPA 300.0	10	1	$21.40	$21.40
TKN,351.2,Aqueous	10	2	$26.75	$53.50
Total Phosphorus,365.4,Aqueous	10	2	$28.00	$56.00
Total Nitrogen,Calc,Aqueous	10	2	$9.00	$18.00
Nitrate EPA 300.0	10	26	$25.00	$650.00
Nitrate EPA 300.0	10	1	$21.40	$21.40
COLILERT-18 by QT (Fecal Coliforms)	10	5	$23.00	$115.00
CBOD,5210B,Aqueous	10	8	$30.00	$240.00
Nitrite EPA 300.0	10	22	$25.00	$550.00
Nitrate+Nitrite,4500NO3F,Aqueous	10	2	$26.75	$53.50
TSS,2540D,Aqueous	10	8	$16.05	$128.40
Env Maint Fee (per sample)	10	26	$5.00	$130.00
			Total	**$2,078.93**

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
F2400802001	29026 Wood Duck	02/08/2024	02/08/2024	W010	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*10*			*$13.91*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2400802002	29007 Woodduck	02/08/2024	02/08/2024	W010	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*10*			*$13.91*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2400802003	1691 Hunter Creek	02/08/2024	02/08/2024	W010	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*10*			*$13.91*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2401259001	EFF	03/04/2024	03/04/2024	W010	WA		
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2401260001	INF	03/04/2024	03/04/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2401260002	EFF	03/04/2024	03/04/2024	W010	WA		

Invoice

Invoice: 782135
Date: 04/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2401264001	INF	03/04/2024	03/04/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2401264002	EFF	03/04/2024	03/04/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2401350001	INF	03/06/2024	03/06/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2401350002	EFF	03/06/2024	03/06/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2401576001	INF	03/18/2024	03/18/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2401576002	EFF	03/18/2024	03/18/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2401800001	Fecal	03/27/2024	03/27/2024	W010	WA		
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
G2402313001	PONDEROSA2-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*

Invoice

Invoice: 782135
Date: 04/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
G2402314001	OCALAHEIGHTS-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402315001	PONDEROSA1-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402316001	OCKLAWAHAWATERW-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402317001	QUAILRUN-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402318001	SANDYACRES-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402319001	SUNRAY-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402320001	SUNLIGHTACRES-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402321001	WHISPERINGSANDS-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402322001	WINDINGWATERS-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402323001	OCKLAWAHAWATERW-POE	02/29/2024	03/01/2024	W010	DW		

Invoice

Invoice: 782135
Date: 04/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402324001	COUNTRYWALK-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402325001	EMILMAR-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402326001	FLHEIGHTS-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402327001	FLOYDCLARK-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402328001	FOREOAKS-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402329001	HILLTOPLKWEIR-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402330001	LITTLELKWEIR-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402331001	OAKHAVEN-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402332001	OAKHURST-POE	02/29/2024	03/01/2024	W010	DW		

Invoice

Invoice: 782135
Date: 04/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402333001	OCALAGARDENS-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402334001	BELLEVIEW-POE	02/29/2024	03/01/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$25.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
G2402798001	LKOKLAWAHA--POE	03/13/2024	03/13/2024	W010	DW		
	Env Maint Fee (per sample)			*10*			*$5.00*
	Nitrate EPA 300.0			*10*			*$21.40*
	Nitrite EPA 300.0			*10*			*$21.40*

Payment Details

TERMS: Payment is due upon completion of work unless prior arrangements have been made. The client will be charged at a rate of 1.5% interest for each month after the first 30 days. In the event of non-payment, the client agrees to pay all collection costs and attorney's fees in addition to the original billing amount and the accrued interest.

Advanced Environmental Laboratories imposes a 3% surcharge on the total transaction amount on all credit card payments, which is not greater than our cost of acceptance.

Remit To: Advanced Environmental Laboratories, Inc.
P.O. Box 551580
Jacksonville, FL 32255-1580
Phone (904) 363-9350
Fax (904) 363-9354

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$1,087.88**
Invoice Number	6719487
Invoice Date	3/25/24
Sales Order Number/Type	4487708 SL
Branch Plant	75
Shipment Number	5330279

Sold To: 501747
ACCOUNTS PAYABLE
CAIN ENTERPRISES LLC D.B.A.
3780 NE 40th Pl
ESI
Ocala FL 34479-2263

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
4/24/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	46913	CCH Feeder Tablets	Y	3.0000	PA	$220.0000	PA	150.0 LB	$660.00
		50 LB PA		3.0000	PA			157.5 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$29.0000			$29.00
2.000	61995	Hi-Clear Calcium Hypochlorite	Y	1.0000	DR	$325.0000	DR	100.0 LB	$325.00
		100 LB DR Granular		1.0000	DR			102.5 GW	

Lot/SN: 1070723

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$73.88

Invoice Total **$1,087.88**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4349029

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$1,829.63**
Invoice Number	6721200
Invoice Date	3/28/24
Sales Order Number/Type	4491234 SL
Branch Plant	75
Shipment Number	5335082

Sold To: 501747
ACCOUNTS PAYABLE
CAIN ENTERPRISES LLC D.B.A.
3780 NE 40th Pl
ESI
Ocala FL 34479-2263

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
4/27/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	500.0000	GA	$3.3500	GA	4,835.0 LB	$1,675.00
		1 LB BLK (Mini-Bulk)		500.0000	GA			4,835.0 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$29.0000			$29.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$125.63

Invoice Total **$1,829.63**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

273508487

THE HOME DEPOT

How doers get more done.

2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119

6340 00009 10679 02/29/24 02:06 PM
SALE CASHIER STACEY

611942066551 1/2X10 CL315 <A>
1/2"X10' PVC CLASS 315 PE PIPE
3@5.24 15.72
611942037599 1/2 PVC CPLG <A> 0.67
1/2" PVC COUPLING SXS
611942038626 1/2 PVC 90EL <A>
1/2" PVC EL 90D SXS
7@0.67 4.69
032888209305 PVC BALL VLV <A> 3.18
1/2" PVC BALL VALVE FPT SCH40
611942038336 1/2 M ADAPTR <A> 0.75
1/2" PVC MALE ADAPTER SXMPT

SUBTOTAL 25.01
SALES TAX 1.88
TOTAL $26.89
XXXXXXXXXXXX8191 VISA
USD$ 26.89
AUTH CODE 07798/7092873 TA
Chip Read
AID A0000000031010 VISA CREDIT

P.O.#/JOB NAME: SEBRING

6340 02/29/24 02:06 PM

6340 09 10679 02/29/2024 8856

RETURN POLICY DEFINITIONS

	POLICY ID	DAYS	POLICY EXPIRES ON
A	1	90	05/29/2024

****

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A $5,000 HOME DEPOT GIFT CARD

Opine en español

273508487

THE HOME DEPOT

How doers get more done.

2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119

6340 00052 06636 02/29/24 02:56 PM
SALE SELF CHECKOUT

611942038824 1/2 PVC EL45 <A> 1.32
1/2" PVC EL 45D SXS
611942037599 1/2 PVC CPLG <A> 0.67
1/2" PVC COUPLING SXS
611942066582 PVC40 PEPIPE <A> 4.71
1/2" X 10' PVC40 PE PIPE

SUBTOTAL 6.70
SALES TAX 0.50
TOTAL $7.20
XXXXXXXXXXXX8191 VISA
USD$ 7.20
AUTH CODE 019057/7524492 TA
Chip Read
AID A0000000031010 VISA CREDIT

P.O.#/JOB NAME: SEBRING

6340 02/29/24 02:56 PM

6340 52 06636 02/29/2024 8632

RETURN POLICY DEFINITIONS

	POLICY ID	DAYS	POLICY EXPIRES ON
A	1	90	05/29/2024

****

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A $5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: H89 19901 13613
PASSWORD: 24129 13561

Entries must be completed within 14 days

27352769
27353560

THE HOME DEPOT®

How doers get more done.

2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119

6340 00008 31412 03/05/24 09:28 AM
SALE CASHIER MICHELLE

015812771024 TAPE 1000FT <A> 10.97
EMPIRE 1000' YELLOW CAUTION TAPE
885911426749 21PCBLKOXSET <A> 29.47
DW BLK OX BIT SET 21PC
020066221409 PAINT <A>
PRO 2X MARK WHITE 15OZ
2@9.98 19.96
020066221379 SPRAY PNT <A>
PRO 2X MARK FLRSCNT ORANGE 15OZ
2@9.98 19.96
020066221331 PAINT <A>
PRO 2X MARK CAUTION BLUE 15OZ
2@9.98 19.96
020066221324 PAINT <A>
PRO 2X MARK FLRSCNT GREEN 15OZ
2@9.98 19.96
045242534395 FBKCOMFLIP <A> 8.97
MKE FASTBACK COMP FLIP UTILITY KNIFE
081834102283 BULKRNDPNCL <A>
CH JUMBO ROUND FSC PENCIL
2@0.33 0.66
045242499397 30'CPTAPE <A> 21.97
MKE 30FT COMPACT TAPE MEASURE
045242319480 MILW4PKMRK <A> 3.48
MKE INKZALL FINE PT BLACK MARKER 4PK
NLP Savings $0.70
008925152613 MASONRY DRIL <A>
AVANTI PRO MASONRY BIT SET 14 PC
2@20.97 41.94
045242268061 MILW5PCKBLDG <A>
MKE 5PK GENERAL PURPOSE BLADES
3@1.48 4.44
033287181117 50PC DRIVING <A> 16.77
RYB IMPACT SET 50PC
015812780033 100PKPFLAG <A> 9.97
EMP 3.5"X2.5" PINK STAKE FLAGS 100PK
015812780064 EMWHITEFLAGS <A> 9.97
EMPIRE WHITE STAKE FLAGS (100 PK)
4716609411302 15PC SCRVR <A> 32.97
HUSKY 15PC. DUAL MATERIAL SCREWDRIVE
045242342365 MKE18SPW <A> 49.97
MKE 18" STEEL PIPE WRENCH
801055001642 14IN WRENCH <A> 19.78
HUSKY 14" HEAVY DUTY PIPE WRENCH
076174474152 LG CAP RL <A> 32.97
DEWALT LARGE CAPACITY CHALK REEL

SUBTOTAL 374.14
SALES TAX 28.06
TOTAL $402.20
XXXXXXXXXXXX8191 VISA
USD$ 402.20
AUTH CODE 003944/2081195 TA
Chip Read
AID A0000000031010 VISA CREDIT

P.O.#/JOB NAME: SEBRING UTILITIEDS

6340 03/05/24 09:28 AM

6340 08 31412 03/05/2024 9428

RETURN POLICY DEFINITIONS
POLICY ID DAYS POLICY EXPIRES ON
A 1 90 06/03/2024

GORMAN COMPANY
DIVISION OF HAJOCA CORPORATION

27353618

Ship Ticket

ORDER DATE	ORDER NUMBER
03/06/24	S019260495.002

ORDERED FROM:
271 GORMAN SEBRING
4300 US HIGHWAY 27 NORTH
SEBRING FL 33870-1340
863-402-0033 Fax 863-402-0076

PAGE NO. 1

Printed on 03/06/24 at 02:30pm EST

** C A S H S A L E * C A S H S A L E * C A S H S A L E **

271 GORMAN SEBRING
4300 US HIGHWAY 27 NORTH
SEBRING FL 33870-1340
863-402-0033 Fax 863-402-0076

SOLD TO: 53605
CASH SALE POOL- SEBRING
4300 US 27 NORTH
SEBRING, FL 33870

SHIP TO: 53605
CASH SALE POOL- SEBRING
4300 US 27 NORTH
SEBRING, FL 33870

** C A S H S A L E * C A S H S A L E **

CUSTOMER NUMBER	CUSTOMER PURCHASE ORDER NUMBER	CUSTOMER RELEASE NUMBER	ORDERED BY
53605	clearwater solutions		

SALESPERSON	WRITER	SHIP VIA	WAREHOUSE	SHIP DATE	FREIGHT
House	Austin Springer	PK PICK UP NOW	Shp 39 Prc 39	03/06/24	No

ORDER QTY	SHIP QTY	DESCRIPTION	NET UNIT PRICE	EXTENSION
2ea	2ea	SKIMLITE 7016 8-16 NYL INTERNAL CAM HV DUTY PROMAX-16 TELESCOP POLE Loc: 15 Pn: 310436 Weight: 6.67	73.290/ea	146.58
2ea	2ea	PURITY POOL RBTD RED BARON TUFF DUTY RAKE Loc: CW03 Pn: 63933 Weight: 0.00	49.412/ea	98.82

Total Weight: 6.67

********** Credit Card Information **********

* Merchant ID# : GW1034856 Time/Date: 02:29pm 03/06/2024
* Card Number : XXXXXXXXXXXX8191 Card Type: Visa
* Card Holder : CASH SALE POOL- SEBR Auth Code: 021341
* Response Code: 0/00
* Approved
* Amount : $263.80
* Signature : _____
* I agree to pay above total amount according to card issuer agreement.
* PAID IN FULL

********** ORDER SUMMARY **********
Total Sales for Order 263.80

*** Continued on Next Page ***

** C A S H S A L E * C A S H S A L E * C A S H S A L E **

273490292

Thanks for making us
Your Hardware Store

TRIANGLE HARDWARE

3129 US HWY 27 S
SEBRING, FL 33870
(863) 385-2516

WELLING/PAUL

ITEM	QTY	SALE/REG	EXT
081834150857	2 00	11 99	23 98
2912061	PK		
STAKE FLAGBLUE 21IN			
081834150826	2 00	11 99	23 98
2912053	PK		
STAKE FLAG LIME 21IN			
032888030244	1 00	21 99	21 99
6439228	EA		
HOSE BIBB 3/4 BRASS BALL VAL			
516.1 5	2 00	0 27	0 54
	EACH		
5/16" BOLTS USS-1"-GRD 5			
516 112 5	2 00	0 34	0 68
	EACH		
5/16" BOLTS USS-1 1/2"-GRD 5			
516.3.5	2 00	0 59	1 18
	EACH		
5/16" BOLTS USS-3"-GRD 5			
FW516	16 00	0 09	1 44
	EACH		
WASHERS-FLAT-5/16			
LW516	6 00	0 05	0 30
	EACH		
WASHERS-LOCK-5/16			
USS516	6 00	0 06	0 36
	EACH		
NUTS-USS-5/16			
71965	2 00	1 29	2.58
6397228	BX		
3/8X 1/2X 1-1/2STEEL SPACERS 1-1/2			

SUBTOTAL $	77 03
TAX $	5 78
TOTAL $	**82.81**

CREDIT CARD 82.81

CARD **********8191
AUTH 075953

EMPLOYEE	TERM	INV#	TIME	DATE
11	5	149580	08:25	06-Mar-24

THE HOME DEPOT

How doers get more done.

2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119

6340 00053 07616 03/07/24 08:56 AM
SALE SELF CHECKOUT

046878566873 ML MENDER <A> 5.98
ORBIT ZINC MALE HOSE MENDER
046878281622 ADJ. NOZZLE <A>
ANVIL 5" BRASS TWIST ADJ. NOZZLE
2@8.98 17.96
037256358784 GY5/8X50 <A> 49.98
5/8"X50' CONTINENTAL RUBBER HOSE

SUBTOTAL 73.92
SALES TAX 5.54
TOTAL $79.46
XXXXXXXXXXXX8191 VISA 79.46
AUTH CODE 077314/0532913 TA

P.O.#/JOB NAME: SEBRING RIDGE

6340 03/07/24 08:56 AM

6340 53 07616 03/07/2024 1529

RETURN POLICY DEFINITIONS

	POLICY ID	DAYS	POLICY EXPIRES ON
A	1	90	06/05/2024

****
DID WE NAIL IT?

Take a short survey for a chance TO WIN
A $5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: H89 21861 15574
PASSWORD: 24157 15521

Entries must be completed within 14 days of purchase. Entrants must be 18 or older to enter. See complete rules on website. No purchase necessary.

y 27 South

4

5689

03 10 10

$251.48

$251.48
$251.48

el
or-2

el
el
Fee

cajfanks@gmail.com

PAID
02/29/2024

Date	Invoice #
2/29/2024	33417

Ship To

Description	Terms	Rep	FOB	Shop Job #
	COD	House	Delivered	

e	Description	Price Each	Amount
	Fix/Weld old guard		
	Flat Bar 1/8 x 4	4.65	27.90T
	Labor-special welding and repair, Mig Welding	110.00	165.00T
	#9 Expanded Metal	7.34	22.02T
	2" Flat Bar	3.00	12.00T
	3% Credit Card Convenience Fee	7.54	7.54
	Sales Tax	7.50%	17.02

Total	$251.48
Payments/Credits	-$251.48
Balance Due	$0.00

lays are subject to an 18% finance (1.5% monthly) charge on all balances.

Remit to:

CDF Sales and Associates Inc
3131 US Hwy 27 South
Sebring, Fl. 33870

Patrick Smith

From: Mary Lou Beeler <Mary.Beeler@WasteConnections.com>
Sent: Tuesday, March 26, 2024 10:30 AM
To: Patrick Smith
Subject: FW: Waste Connections - Payment Notification

You don't often get email from mary.beeler@wasteconnections.com. Learn why this is important

Here is your receipt.

Mary Lou Beeler
Customer Service Representative

T: 863 655 0005 |
Waste Connections | 5151 Kenilworth Blvd | Sebring, FL, 33870
Mary.beeler@wasteconnections.com
www.WasteConnections.com

From: OLPHelp@wasteconnections.com <OLPHelp@wasteconnections.com>
Sent: Tuesday, March 26, 2024 10:29 AM
To: Mary Lou Beeler <Mary.Beeler@WasteConnections.com>
Subject: Waste Connections - Payment Notification

Your Waste Disposal Payment has been AUTHORIZED

Name: sebring ridge water treatment
Account Number: 6437-004071
Date: 03/26/2024
Confirmation #: 096405
Total Payment: $115.67

If this payment was successful, thank you for your payment. It will be posted to your account in 1-3 business days.

Should you wish to review your invoices or payments, please visit MyAccount Portal . If you have any

INVOICE

1830 Craig Park Court
St. Louis, MO 63146

Invoice #	U446612
Invoice Date	3/11/24
Account #	231139
Sales Rep	BILL BISHOP
Phone #	352-351-8144
Branch #055	Ocala, FL
Total Amount Due	$148.20

Backordered from:

2/22/24 U418847

Remit To:
CORE & MAIN LP
PO BOX 28330
ST. LOUIS, MO 63146

ENGINEERING SOLUTIONS INTL INC
3780 NE 40TH PL
OCALA FL 34479-2263

000/0000
00000

Shipped To:
CUSTOMER PICK-UP

CUSTOMER JOB- SEABRING

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice#
2/21/24	3/08/24	*	SEABRING			WILL CALL	U446612

Product Code	Description	Quantity Ordered	Shipped	B/O	Price	UM	Extended Price
2901280N240	1-1/4X24 PVC S80 NIPPLE	10	10		13.85000	EA	138.50

Freight	Delivery	Handling	Restock	Misc

Subtotal:	138.50
Other:	.00
Tax:	9.70
Invoice Total:	$148.20

Terms: NET 30
Ordered By: CHRIS

This transaction is governed by and subject to Core & Main's standard terms and conditions, which are incorporated by reference and accepted.
To review these terms and conditions, please visit: http://tandc.coreandmain.com/

INVOICE

1830 Craig Park Court
St. Louis, MO 63146

Invoice #	U526274
Invoice Date	3/13/24
Account #	231139
Sales Rep	BILL BISHOP
Phone #	352-351-8144
Branch #055	Ocala, FL
Total Amount Due	$232.36

Remit To:
CORE & MAIN LP
PO BOX 28330
ST. LOUIS, MO 63146

ENGINEERING SOLUTIONS INTL INC 000/0000
3780 NE 40TH PL 00000
OCALA FL 34479-2263

Shipped To:
CUSTOMER PICK-UP

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice#
3/12/24	3/12/24	SEBRING				WILL CALL	U526274

Product Code	Description	Quantity Ordered	Quantity Shipped	Quantity B/O	Price	UM	Extended Price
3430G31NL	3" BRZ SWG CHECK VALVE G31 NOL LEAD	1	1		185.60000	EA	185.60
2903080AHF	3 PVC S80 FEM ADPT 835-030	1	1		31.56000	EA	31.56

Freight	Delivery	Handling	Restock	Misc

Subtotal:	217.16
Other:	.00
Tax:	15.20
Invoice Total:	$232.36

Terms: NET 30
Ordered By: ROBERT

This transaction is governed by and subject to Core & Main's standard terms and conditions, which are incorporated by reference and accepted.
To review these terms and conditions, please visit: http://tandc.coreandmain.com/

INVOICE

1830 Craig Park Court
St. Louis, MO 63146

Invoice #	U607658
Invoice Date	3/27/24
Account #	231139
Sales Rep	BILL BISHOP
Phone #	863-868-8279
Branch #049	Lakeland, FL
Total Amount Due	$244.20

Remit To:
CORE & MAIN LP
PO BOX 28330
ST. LOUIS, MO 63146

ENGINEERING SOLUTIONS INTL INC 000/0000
3780 NE 40TH PL 00000
OCALA FL 34479-2263

Shipped To:
CUSTOMER PICK-UP

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice#
3/26/24	3/26/24	SEBRING				WILLCALL	U607658

Product Code	Description	Quantity Ordered	Quantity Shipped	Quantity B/O	Price	UM	Extended Price
28100288	1002-88 8 CLAYXCI/PVC CPLG	2	2		32.72000	EA	65.44
2704PMS	4 SDR35 C/O THD PLUG RECESSED	2	2		9.24000	EA	18.48
2704CO	4 SDR35 CLEANOUT ADPT HXF L/PL	2	2		6.59000	EA	13.18
2708W04GG26	8X4 HW SWR SDR26 WYE GXG	1	1		126.70000	EA	126.70
29APGLS	GASKET LUBE SWAB	1	1		4.43000	EA	4.43

Freight	Delivery	Handling	Restock	Misc

Subtotal:	228.23
Other:	.00
Tax:	15.97
Invoice Total:	$244.20

Terms: NET 30
Ordered By: JUSTIN

This transaction is governed by and subject to Core & Main's standard terms and conditions, which are incorporated by reference and accepted.
To review these terms and conditions, please visit: http://tandc.coreandmain.com/

Coastal Pump & Equipment, Inc.
3747 W Lake Hamilton Dr.
Winter Haven, FL 33881 US
+1 7275156129
accounting@cpequip.net

INVOICE

BILL TO	SHIP TO				
Engineering Solutions Int Cain Enterprises LLC, DBA: Engineering Solutions International 40th Place 3780, NE	Engineering Solutions Int 3780 NE 40th. Place Ocala, FL 34479	SHIP DATE SHIP VIA TRACKING#	03/12/2024 Southeastern Freight 812861221	INVOICE DATE TERMS DUE DATE	2657 03/12/2024 Net 30 04/11/2024

P.O. NUMBER	PICK NUMBER	SALES REP
FL.5000.139-273513667	0302111	House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
80AFU22.2-1	HCP Vortex Sewage Pump 3HP, 230 Volt, Single Phase, Internal Capacitors, 30 Ft Power Cable. SN: 2200059702 2200059701	2	1,444.00	2,888.00
EB3-130	3" Elbow Set NPT Threads	2	93.60	187.20

*** PLEASE NOTE WE HAVE A NEW REMIT TO ADDRESS ***
P.O. BOX 699
FOLEY, AL 36536

SUBTOTAL	3,075.20
SHIPPING	280.00
TOTAL	3,355.20
BALANCE DUE	**$3,355.20**

WO# 273511 183
Project Code # FC.5000.139

Invoice

Just N Time Dumpster Services, LLC
3404 Dolphin Dr
Sebring Fl 33870

Bill To
Clearwater Solutions Jobsite address 4950 Star Ave Sebring fl 33870

Date	Invoice No.
03/22/24	295

Description	Amount
15 Yard Dumpster Service on 3/18/24	450.00
2 15 Yard Dumpster Services and Tractor Services for Cleanup around property on 3/19/24	1,575.00
	0.00

Subtotal	$2,025.00
Sales Tax (7.5%)	$0.00
Total	$2,025.00

WO# 273508487

20,52 1

WO# 273511783

RaceTrac 2489
10032 Gibsonton Dr.
Gibsonton, FL 33578
(813) 671-2961
For Guest Experience, Comments
Please Call 888.636.5589
Or go to racetrac.com

Tax	Description	Qty	Amount
T	AGNG BUFFALO CHICKEN P		$2.99
T	MOUNTAIN DEW BAJA BLAS		$2.69
T	LARGE COFFEE		$2.19
	DEL MONTE BANANAS	2	$1.98

Sub Total	$9.85
Tax:	$0.59
Total	**$10.44**
Visa:	$10.44
Change	$0.00

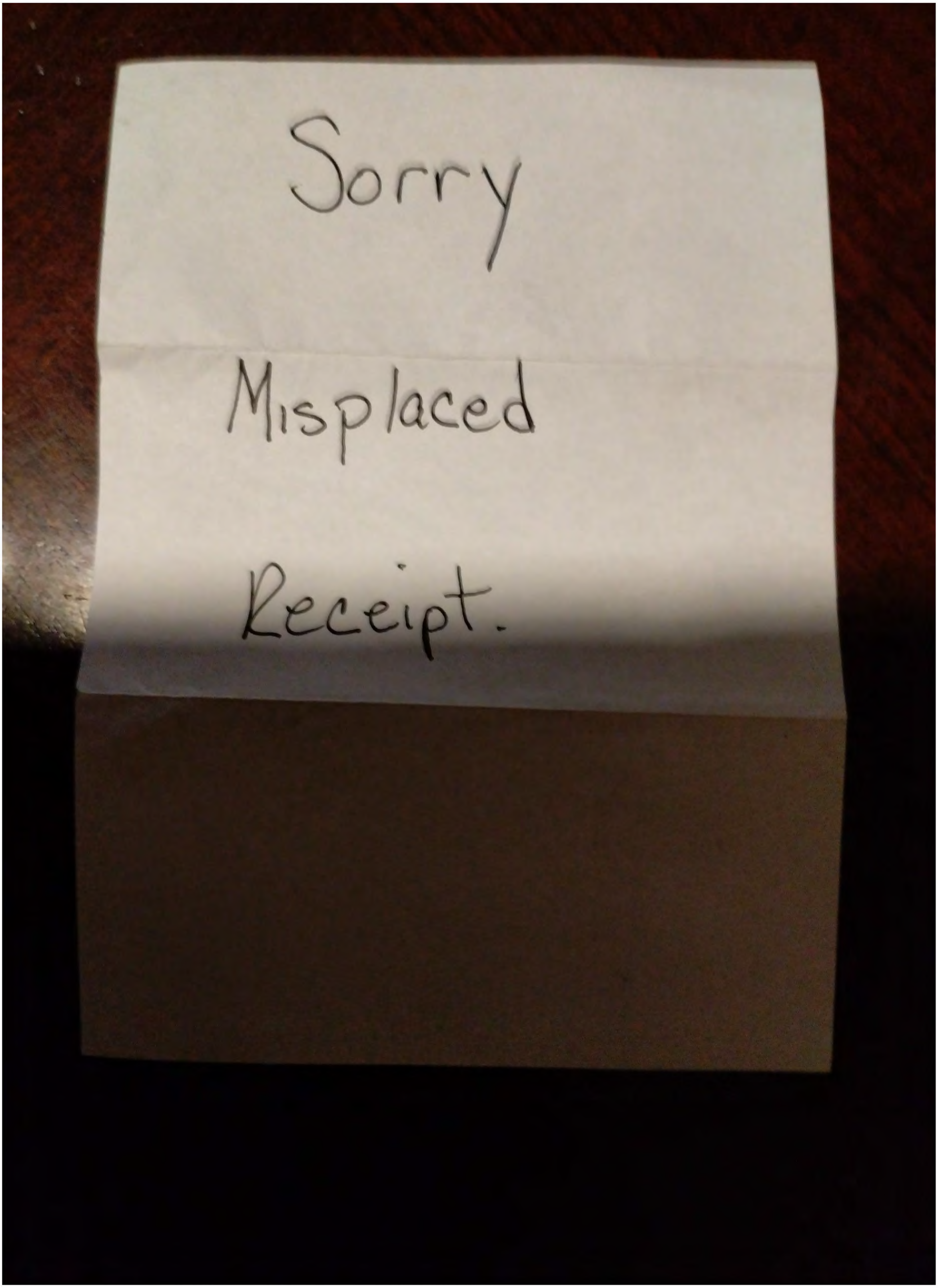
Sale

Visa
Card Num : XXXXXXXXXXXX6847
Chip Read
Terminal : XXXXXXXX9001
Approval : 065337
Sequence : 055127

USD$ 10.44

VISA CREDIT
Mode: Issuer
AID: A0000000031010
TVR: 8000008000
IAD: XXXXXXXXXXXXXX
TSI: 6800
ARC: 00
ARQC: [illegible]

REG: 1 CSH: HAMIS, AL TRAN: 1228687
3/1/2024 3:30:03 PM
RaceTrac is hiring!
Visit RaceTrac.com/Careers to apply!


Sorry
Misplaced
Receipt.

Wo# 27351834|

16411 Corporate Commence
239-245-9559

Server: Riley
08:31 PM
Table 50/2

DOB: 03/13/2024
03/13/2024
3/30071

SALE

03/13/2024 20:31:08
MID: 001 TID: RRN: 901141

PURCHASE - APPROVED
VISA CREDIT Entry Method: Chip
CARD #: XXXXXXXXXXXX6847
AUTH CODE:098029

Issuer
Mode: A0000000031010
AID: 8000008000
TVR: 06011203A08000
IAD: ARC: 00
TSI: 6800 546F85DB9E0CE77B
TC:
SubTotal USD $ 57.68

Tip USD $ 12.32

Total USD $ 70.00

Signature: _____
GARY DAGGETT
I agree to pay above total amount
according to card issuer agreement.
(Merchant agreement if Credit Voucher)
Retain this copy for your records

CUSTOMER COPY

Coastal Pump & Equipment, Inc.
3747 W Lake Hamilton Dr.
Winter Haven, FL 33881 US
+1 7275156129
accounting@cpequip.net

INVOICE

BILL TO	SHIP TO	SHIP DATE	03/11/2024	INVOICE	2649
Engineering Solutions Int	Engineering Solutions Int	SHIP VIA	UPS	DATE	03/11/2024
Cain Enterprises LLC,	Engineering Solutions International		Ground/Customer	TERMS	Net 30
DBA: Engineering Solutions	3780 NE 40th. Place		Pickup	DUE DATE	04/10/2024
International	Ocala, FL 34479	TRACKING#	1Z41341V03057380		
40th Place			27		
3780, NE					

P.O. NUMBER	PICK NUMBER	SALES REP
273507503	0302112	House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
Pump Repair	Repair Ticket - 707 Date - 03-07-2024 Model - 80AFU22.2 Serial Number -2300025633	1	0.00	
B27-032226U0000-0	80AFU22.2 1Ph Impeller	1	54.40	54.40
Repair Labor	Labor Charge to remove broken impeller and install a new replacement impeller. Includes bench testing.	1	85.00	85.00

*** PLEASE NOTE WE HAVE A NEW REMIT TO ADDRESS ***
P.O. BOX 699
FOLEY, AL 36536

SUBTOTAL	139.40
SHIPPING	35.00
TOTAL	174.40
BALANCE DUE	**$174.40**

Coastal Pump & Equipment, Inc.
3747 W Lake Hamilton Dr.
Winter Haven, FL 33881 US
+1 7275156129
accounting@cpequip.net

INVOICE

BILL TO	SHIP TO	SHIP DATE	03/11/2024	INVOICE	2648
Engineering Solutions Int	Engineering Solutions Int	SHIP VIA	Southeastern	DATE	03/11/2024
Cain Enterprises LLC,	3780 NE 40th. Place		Freight	TERMS	Net 30
DBA: Engineering Solutions International	Ocala, FL 34479	TRACKING#	812763980	DUE DATE	04/10/2024
40th Place					
3780, NE					

P.O. NUMBER	PICK NUMBER	SALES REP
Sebring WWTP- 273510129	0302095	House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
50AFU4.8-1	HCP Sewage Pump 1HP 230V, 1 PH 2" Discharge UL 20Ft Cable SN: 2300035688 2300035687	2	909.60	1,819.20
EB2-96	2" Elbow with NPT Threads	2	58.40	116.80
LOT3-127	HCP 3" Male NPT Discharge	1	71.20	71.20

*** PLEASE NOTE WE HAVE A NEW REMIT TO ADDRESS ***
P.O. BOX 699
FOLEY, AL 36536

SUBTOTAL	2,007.20
SHIPPING	280.00
TOTAL	2,287.20
BALANCE DUE	**$2,287.20**

Quality Water. | Vibrant Communities.

TAX ID 20-8152510

EFT REMITTANCE
Bank Name: CIBC Bank USA
Bank Address: 120 South LaSalle Street, Chicago, IL 60603
ABA: [redacted]
Favor of ("F/O"): ClearWater Solutions, LLC Operating Account
Account ("A/C"): [redacted]

CHECK REMITTANCE
ClearWater Solutions, LLC | 2178 Moores Mill Road | Auburn, AL 36830

INVOICE

BILL TO

CSWR-Florida Utility Operating Company, LLC.
1630 Des Peres Rd
Suite 140
St Louis, MO 63131

May 10, 2024
Project No: FL.5000.139
Invoice No: 30017

SITE

Sebring Ridge Wastewater
FLA014349

FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater
Monthly Non-Contract Services from April 1, 2024 to April 30, 2024

Phase	2001	General Plant WW		
Labor				**7,055.00**
Subcontractors				**1,594.94**
Expenses				**23,820.62**
			Total this Phase	**$32,470.56**
Phase	2003	Treatment & Disposal WW		
Expenses				**1,744.00**
			Total this Phase	**$1,744.00**
			Total this Invoice	**$34,214.56**

105000	26,085.52
729000	1,700.00
730500	255.00
735000	1,079.81
718500	4,734.40
720000	342.69

Short pay for Meal **(17.14)**

Only pay **$34,197.42**

Billing Backup

Friday, May 10, 2024

Clearwater Solutions LLC Invoice 30017 Dated 5/10/2024 5:13:31 PM

Project FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Phase 2001 General Plant WW

Labor

		Hours	Rate	Amount	
Operator					
500 - Daggett, Gary	4/1/2024	6.00	85.00	510.00	105000
WO#273533449 Clean the clogged RAS line. The line was found clogged and causing the Clarifier to be super heavy in solids. The line was blown out and put back into service.					
500 - Daggett, Gary	4/18/2024	10.00	85.00	850.00	105000
WO#273543001 Unplug the RAS line, pull and evaluate surge pump #1 and investigate the electrical issues with the under sized breakers onsite.					
500 - Smith, Patrick	4/25/2024	6.00	85.00	510.00	105000
WO#273547679 Trouble shoot the bad 100-amp breaker and searched all over town for a new one. Assisted Sub-contractor on the installation of a new one.					
500 - Wadhams, Keanu	4/1/2024	4.00	85.00	340.00	105000
WO#273533449 worked on the plant recovering after the RAS line was clogged. Had Sapp come out and clean the solids out of the CCC and clarifier troughs					
500 - Wadhams, Keanu	4/25/2024	4.00	85.00	340.00	105000
WO#273547679 Worked with my operator and assisted the sub-contractor on finding and installing a new 100-amp breaker for the blower panel.					
500 - Welling, Paul	4/8/2024	10.00	85.00	850.00	105000
WO#273536099- hire, supervise, and coordinate with contractor to bring in new fill in stone around wastewater plant					
500 - Welling, Paul	4/11/2024	10.00	85.00	850.00	105000
WO#273536099- Spread, shoveled and raked stone and roadbase fill around wastewater plant.					
500 - Welling, Paul	4/22/2024	10.00	85.00	850.00	105000
WO#273544978-Lowered weirs in clarifier to increase water flow through the plant.					
Operator - OT					
501 - Welling, Paul	4/19/2024	2.00	85.00	170.00	730500
WO#273541532-verify and make contact with new home owner to set up billing for service.					
501 - Welling, Paul	4/19/2024	1.00	85.00	85.00	730500
WO#273541692-verify if sewer line is tied in for billing purposes					
Mowing					
508 - Welling, Paul	4/1/2024	9.00	85.00	765.00	
Lawn Maintenance					
508 - Welling, Paul	4/19/2024	6.00	85.00	510.00	
Lawn Maintenance					
508 - Welling, Paul	4/24/2024	2.00	85.00	170.00	
Lawn Maintenance					
508 - Welling, Paul	4/30/2024	3.00	85.00	255.00	729000=1700.00
Lawn Maintenance					
Totals		83.00		7,055.00	
Total Labor					**7,055.00**

Project	FL.5000.139	CSWR FL-NC-Sebring Ridge Wastewater		Invoice	30017	
Subcontractors						
Brooker Fence Co Inc						
AP 344501	4/8/2024	Brooker Fence Co Inc / 273440443 Service fee / Invoice: 24-019b, 4/8/2024		1,463.25	105000	
	Total Subcontractors		**1.09 times**	**1,463.25**	**1,594.94**	
Expenses						
Chlorine						
346325	5/1/2024	Advanced Environmental Labs / F2401972001 / Invoice: 787145, 5/1/2024		46.05		
346325	5/1/2024	Advanced Environmental Labs / F2401972002 / Invoice: 787145, 5/1/2024		94.05		
346325	5/1/2024	Advanced Environmental Labs / F2401973001 / Invoice: 787145, 5/1/2024		90.50		
346325	5/1/2024	Advanced Environmental Labs / F2401974001 / Invoice: 787145, 5/1/2024		16.05		
346325	5/1/2024	Advanced Environmental Labs / F2401975001 / Invoice: 787145, 5/1/2024		16.05		
346325	5/1/2024	Advanced Environmental Labs / F2401976001 / Invoice: 787145, 5/1/2024		164.55		
346325	5/1/2024	Advanced Environmental Labs / F2402073001 / Invoice: 787145, 5/1/2024		164.55		
346325	5/1/2024	Advanced Environmental Labs / F2402074001 / Invoice: 787145, 5/1/2024		16.05		
346325	5/1/2024	Advanced Environmental Labs / F2402075001 / Invoice: 787145, 5/1/2024		16.05		
346325	5/1/2024	Advanced Environmental Labs / F2402076001 / Invoice: 787145, 5/1/2024		164.55		
346325	5/1/2024	Advanced Environmental Labs / F2402077001 / Invoice: 787145, 5/1/2024		16.05	718500 for chemicals = $4,734.44	
346325	5/1/2024	Advanced Environmental Labs / F2402078001 / Invoice: 787145, 5/1/2024		16.05	735000 Testing (lab) = $1,079.81	
346325	5/1/2024	Advanced Environmental Labs / F2402147001 / Invoice: 787145, 5/1/2024		30.00	720000 - $342.69	
346325	5/1/2024	Advanced Environmental Labs / F2402313001 / Invoice: 787145, 5/1/2024		46.05	105000 - $17,646.53	
346325	5/1/2024	Advanced Environmental Labs / F2402313002 / Invoice: 787145, 5/1/2024		94.05		
344888	4/12/2024	Hawkins, Inc. / Chemicals / Invoice: 6730931, 4/12/2024		1,649.56	all chemicals go to: 730600 =$5814.21	
345311	4/19/2024	Hawkins, Inc. / Chemicals / Invoice: 6738450, 4/19/2024		2,693.93		
Materials & Supplies						
000000042220	4/4/2024	Smith, Patrick / WO# 273534618net poles & brushes cleanup		252.57	730603	

Project	FL.5000.139	CSWR FL-NC-Sebring Ridge Wastewater	Invoice	30017
000000042701	4/29/2024	Smith, Patrick / Trash pickup	61.82	730603
345249	4/18/2024	Core & Main LP / WO 273514634 - install eyewash and shower combination tank location / Invoice: U581590, 4/18/2024	4,892.04	105000
000000042586	4/18/2024	Wadhams, Keanu / WO#273536099 Fill dirt and rock for wwtp	6,000.00	105000
346140	12/1/2023	Mader Electric Motors / WO 273442114 - replace blower rec 05.02.24 / Invoice: T15012, 12/1/2023	5,297.48	105000
Meals				
000000042480	4/18/2024	Daggett, Gary / WO#273543001 Unplug the RAS line, pull a	~~15.73~~	**We don't pay for meals**
	Total Expenses	**1.09 times**	**21,853.78**	**23,820.62**
		Total this Phase		**$32,470.56**

Phase	2003	Treatment & Disposal WW		
Expenses				
Materials & Supplies				
000000042572	4/24/2024	Wadhams, Keanu / WO#273546035 Hauled 4000 Gallons of slud	1,600.00	105000
	Total Expenses	**1.09 times**	**1,600.00**	**1,744.00**
		Total this Phase		**$1,744.00**
		Total this Project		**$34,214.56**
		Total this Report		**$34,214.56**

Invoice

Invoice: 787145
Date: 05/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

CC: Clear Water Solutions, Clear Water Solutions Accounts Receiveable

Invoice Details

Description	TAT	Quantity	Unit Price	Extended Price
TKN,351.2,Aqueous	10	6	$26.75	$160.50
Total Phosphorus,365.4,Aqueous	10	6	$28.00	$168.00
Total Nitrogen,Calc,Aqueous	10	6	$9.00	$54.00
Nitrate EPA 300.0	10	4	$25.00	$100.00
Total Coliform,MMO-MUG,9223B,Aqueous	3	3	$22.00	$66.00
Ammonia,350.1,Aqueous	10	3	$28.00	$84.00
COLILERT-18 by QT (Fecal Coliforms)	10	5	$23.00	$115.00
CBOD,5210B,Aqueous	10	12	$30.00	$360.00
Nitrate+Nitrite,4500NO3F,Aqueous	10	6	$26.75	$160.50
TSS,2540D,Aqueous	10	17	$16.05	$272.85
Env Maint Fee (per sample)	3	3	$5.00	$15.00
			Total	**$1,555.85**

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
F2401330001	Well	03/05/2024	03/05/2024	W003	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*3*			*$22.00*
	Env Maint Fee (per sample)			*3*			*$5.00*
F2401330002	2081 Treasure Ln	03/05/2024	03/05/2024	W003	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*3*			*$22.00*
	Env Maint Fee (per sample)			*3*			*$5.00*
F2401330003	29026 Wooduck	03/05/2024	03/05/2024	W003	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*3*			*$22.00*
	Env Maint Fee (per sample)			*3*			*$5.00*
F2401971001	INF	04/02/2024	04/02/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2401971002	EFF	04/02/2024	04/02/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*

Invoice

Invoice: 787145
Date: 05/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
F2401972001	INF	04/02/2024	04/02/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2401972002	EFF	04/02/2024	04/02/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2401973001	EFF	04/02/2024	04/02/2024	W010	WA		
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2401974001	INF	04/02/2024	04/02/2024	W010	WA		
	TSS,2540D,Aqueous			*10*			*$16.05*
F2401975001	Tank 3	04/02/2024	04/02/2024	W010	WA		
	TSS,2540D,Aqueous			*10*			*$16.05*
F2401976001	INF	04/02/2024	04/02/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
	Ammonia,350.1,Aqueous			*10*			*$28.00*
F2402048001	INF	04/03/2024	04/03/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2402048002	EFF	04/03/2024	04/03/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2402073001	INF	04/03/2024	04/03/2024	W010	WA		

Invoice

Invoice: 787145
Date: 05/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	TSS,2540D,Aqueous			*10*			*$16.05*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
	Ammonia,350.1,Aqueous			*10*			*$28.00*
	CBOD,5210B,Aqueous			*10*			*$30.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
F2402074001	INF	04/03/2024	04/03/2024	W010	WA		
	TSS,2540D,Aqueous			*10*			*$16.05*
F2402075001	INF	04/03/2024	04/03/2024	W010	WA		
	TSS,2540D,Aqueous			*10*			*$16.05*
F2402076001	INF	04/04/2024	04/04/2024	W010	WA		
	Ammonia,350.1,Aqueous			*10*			*$28.00*
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2402077001	INF	04/04/2024	04/04/2024	W010	WA		
	TSS,2540D,Aqueous			*10*			*$16.05*
F2402078001	INF	04/04/2024	04/04/2024	W010	WA		
	TSS,2540D,Aqueous			*10*			*$16.05*
F2402147001	EFF	04/08/2024	04/08/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
F2402313001	INF	04/15/2024	04/15/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2402313002	EFF	04/15/2024	04/15/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2402538001	EFF	04/24/2024	04/24/2024	W010	WA		

Invoice

Invoice: 787145
Date: 05/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*

Payment Details

TERMS: Payment is due upon completion of work unless prior arrangements have been made. The client will be charged at a rate of 1.5% interest for each month after the first 30 days. In the event of non-payment, the client agrees to pay all collection costs and attorney's fees in addition to the original billing amount and the accrued interest.

Remit To: Advanced Environmental Laboratories, Inc.
P.O. Box 551580
Jacksonville, FL 32255-1580
Phone (904) 363-9350
Fax (904) 363-9354

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$1,649.56**
Invoice Number	6730931
Invoice Date	4/12/24
Sales Order Number/Type	4501002 SL
Branch Plant	75
Shipment Number	5348422

Sold To: 501747
ACCOUNTS PAYABLE
CAIN ENTERPRISES LLC D.B.A.
3780 NE 40th Pl
ESI
Ocala FL 34479-2263

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
5/12/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	450.0000	GA	$3.3500	GA	4,351.5 LB	$1,507.50
		1 LB BLK (Mini-Bulk)		450.0000	GA			4,351.5 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$29.0000			$29.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$113.06

Invoice Total **$1,649.56**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4407646

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$2,693.93**
Invoice Number	6738450
Invoice Date	4/19/24
Sales Order Number/Type	4506778 SL
Branch Plant	75
Shipment Number	5356551

Sold To: 501747
ACCOUNTS PAYABLE
CAIN ENTERPRISES LLC D.B.A.
3780 NE 40th Pl
ESI
Ocala FL 34479-2263

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
5/19/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	740.0000	GA	$3.3500	GA	7,155.8 LB	$2,479.00
		1 LB BLK (Mini-Bulk)		740.0000	GA			7,155.8 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$29.0000			$29.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$185.93

Invoice Total **$2,693.93**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

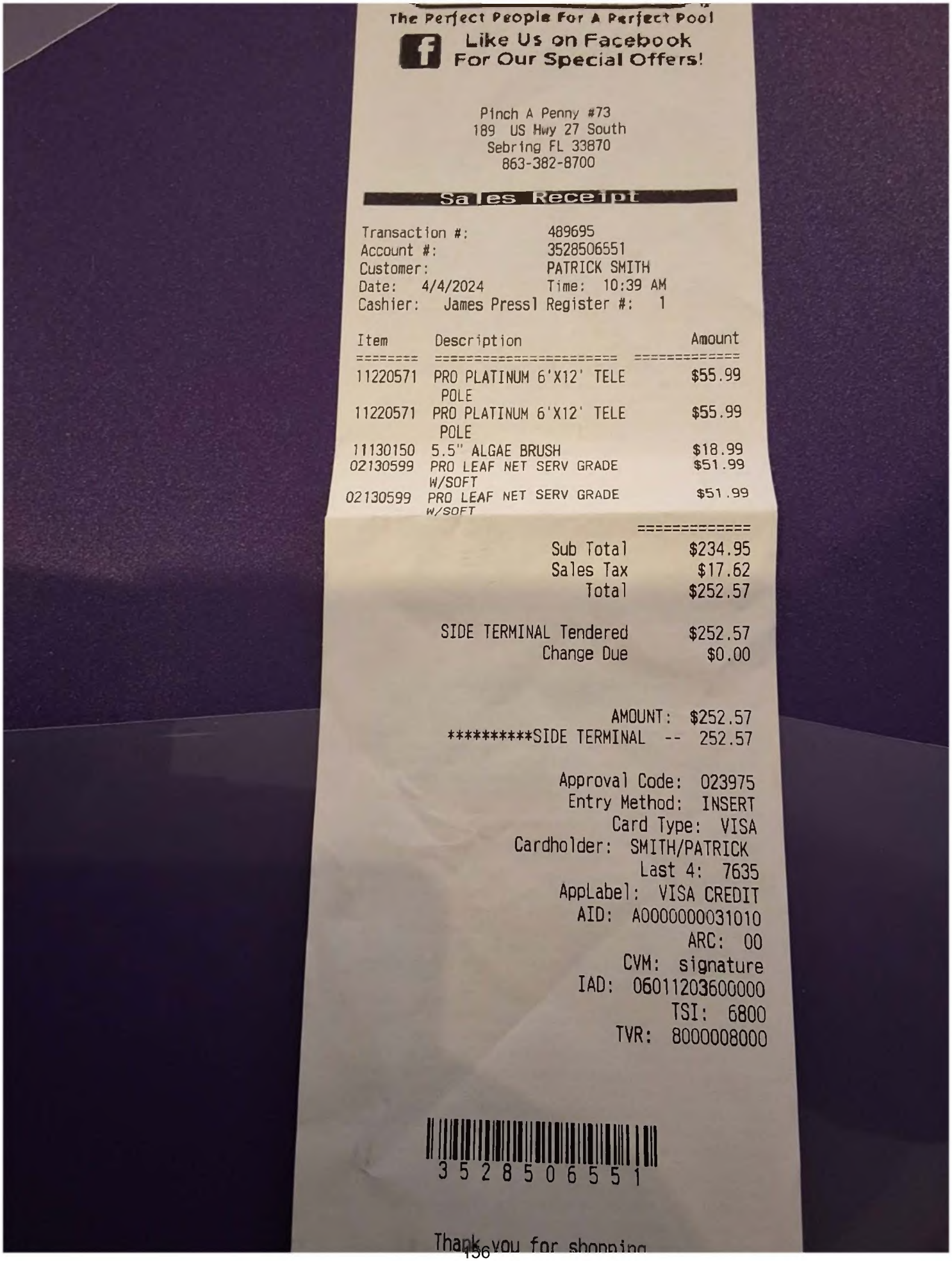
ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 4436069



The Perfect People For A Perfect Pool

Like Us on Facebook
For Our Special Offers!

Pinch A Penny #73
189 US Hwy 27 South
Sebring FL 33870
863-382-8700

Sales Receipt

Transaction #: 489695
Account #: 3528506551
Customer: PATRICK SMITH
Date: 4/4/2024 Time: 10:39 AM
Cashier: James Pressl Register #: 1

Item	Description	Amount
11220571	PRO PLATINUM 6'X12' TELE POLE	$55.99
11220571	PRO PLATINUM 6'X12' TELE POLE	$55.99
11130150	5.5" ALGAE BRUSH	$18.99
02130599	PRO LEAF NET SERV GRADE W/SOFT	$51.99
02130599	PRO LEAF NET SERV GRADE W/SOFT	$51.99

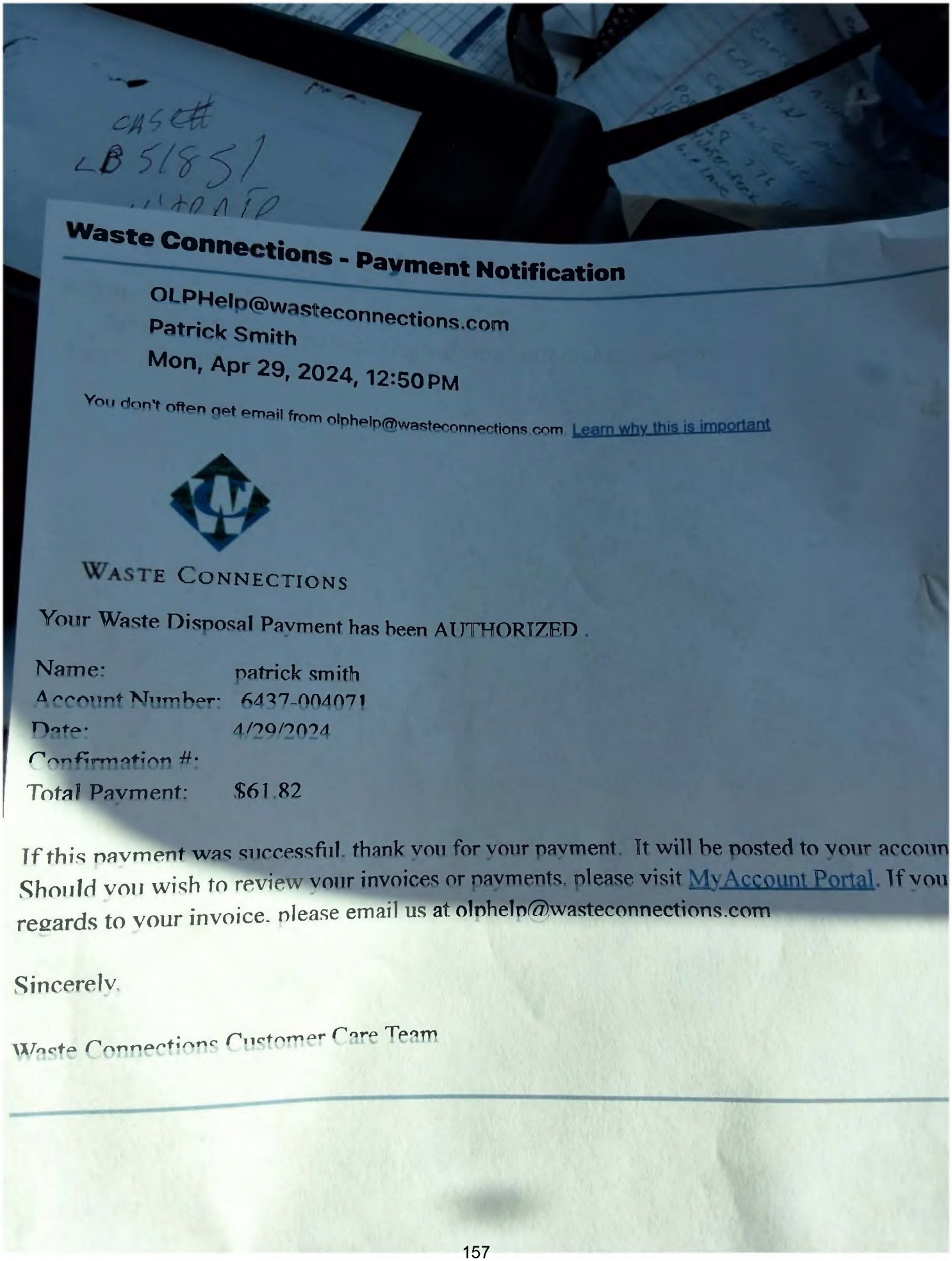
Sub Total	$234.95
Sales Tax	$17.62
Total	$252.57
SIDE TERMINAL Tendered	$252.57
Change Due	$0.00

AMOUNT: $252.57
**********SIDE TERMINAL -- 252.57

Approval Code: 023975
Entry Method: INSERT
Card Type: VISA
Cardholder: SMITH/PATRICK
Last 4: 7635
AppLabel: VISA CREDIT
AID: A0000000031010
ARC: 00
CVM: signature
IAD: 06011203600000
TSI: 6800
TVR: 8000008000

3528506551

Thank you for shopping



Waste Connections - Payment Notification

OLPHelp@wasteconnections.com
Patrick Smith
Mon, Apr 29, 2024, 12:50 PM

You don't often get email from olphelp@wasteconnections.com. Learn why this is important

WASTE CONNECTIONS

Your Waste Disposal Payment has been AUTHORIZED .

Name:	patrick smith
Account Number:	6437-004071
Date:	4/29/2024
Confirmation #:	
Total Payment:	$61.82

If this payment was successful, thank you for your payment. It will be posted to your accoun
Should you wish to review your invoices or payments, please visit My Account Portal. If you
regards to your invoice, please email us at olphelp@wasteconnections.com

Sincerely,

Waste Connections Customer Care Team

INVOICE

1830 Craig Park Court
St. Louis, MO 63146

Invoice #	U581590
Invoice Date	4/18/24
Account #	231139
Sales Rep	BILL BISHOP
Phone #	352-351-8144
Branch #055	Ocala, FL
Total Amount Due	$4,892.04

Remit To:
CORE & MAIN LP
PO BOX 28330
ST. LOUIS, MO 63146

ENGINEERING SOLUTIONS INTL INC 000/0000
3780 NE 40TH PL 00000
OCALA FL 34479-2263

Shipped To:
ESI SHOP
3780 NE 40TH PLACE
OCALA, FL

CUSTOMER JOB- SEBRING

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice#
3/20/24	4/17/24	273514634	SEBRING			CORE & MAIN LP	U581590

Product Code	Description	Quantity Ordered	Quantity Shipped	Quantity B/O	Price	UM	Extended Price
65EWS	EYEWASH STATION	6	6		762.00000	EA	4,572.00

Proof of Delivery
Signed by:

Justin
04/17/2024 19:00

Freight	Delivery	Handling	Restock	Misc

Terms: NET 30
Ordered By: GARY

Subtotal:	4,572.00
Other:	.00
Tax:	320.04
Invoice Total:	$4,892.04

This transaction is governed by and subject to Core & Main's standard terms and conditions, which are incorporated by reference and accepted.
To review these terms and conditions, please visit: http://tandc.coreandmain.com/

B&K Tractor Service LLC

1803 Sylvia Street
Lake Placid, FL 33852

Date	Invoice #
04/15/2024	872221

Bill to

ClearWater Solutions
ATTN: Accounts Payable
2178 Moores Mill Rd
Auburn, AL 36830

ap@clearwatersolutions.com

Description	Amount
Sebring Ridge Sewer Plant *Sebring, FL*	
spread 57 Stone to entire front of sewer plant *leveled sides and back with fill dirt* *built road with base rock on sides and rear of sewer plant* *filled in ruts throughout area for mower*	$6,000.00

Thank you for your business!

Balance due $6,000.00

Bobby Lightsey
863-243-0246
Blightsey55@gmail.com

12/1/2023 T15012

Clear Water Solutions
4071 Lecanto Hwy
Beverly Hills, FL 34465
ap@clearwatersolutions.com

See Below	EST # 88394	Net 30	Beverly Hills

PO # FL.5000.139- 273442114
Sebring Ridge WWTP Blower #1

1	Roots/Howden 56 U-RAI Blower	4,398.00	4,398.00
1	Freight	210.00	210.00
1	Poly Filter F-235P-400	319.89	319.89

$4,927.89

$369.59

Signature_____

$5,297.48

WO#273543001

Welcome to Dunkin'
Store #: 363913
9998 Interstate Commerce Drive
Fort Myers, FL 33913

211057 Abigail

CHK 4575
4/18/2024 8:21 AM

Eat In

1 Md Ice Orig Cof	3.29
3 VanBeanCool Syrp	
3 Sugar	
3 Cream	
1 XL Hot Orig Cof	3.19
3 Sugar	
5 Cream	
1 ChknBcnSW Croissant	5.29
1 SsgEggChz SW	4.99
Dunkin Run $3 Sausage, Egg, and Cheese Croissant	-1.99
Visa	$15.73
**********6847	

Tran Type : Purchase
Entry Mode : INSERTED
Auth Code : 032409
VISA CREDIT
AID: A0000000031010
No Signature Required
I agree to pay the above total amount according to the card issuer
(merchant agreement if credit voucher)

Subtotal	$14.77
State of Florida-363913	$0.89
Lee County-071-363913	$0.07
Payment	$15.73

Change Due $0.00

---------- Check Closed ----------
4/18/2024 8:22 AM

****

Donut forget to tell us about today's visit! Talk to us at www.DunkinRunsOnYou.com within 3 days and receive a FREE CLASSIC DONUT on your next visit when you purchase a Medium or Larger Beverage

Payment receipt

You paid $1,600.00

to Sapp Environmental Services, Inc. on 4/24/2024

Invoice no.	12109 CM
Invoice amount	$1,600.00
Total	$1,600.00

Status	Paid
Payment method	Credit Card
Authorization ID	MQ0220939306

Thank you

Sapp Environmental Services, Inc.

(863) 465-4567

sappseptic@gmail.com

27 Ranier Drive, Lake Placid, FL 33852

No additional transfer fees or taxes apply.

Intuit Payments Inc (IPI) processes payments as an agent of the business. Payments processed by IPI constitutes payment to the business and satisfies your obligation to pay the business, including in connection with any dispute or case, in law or equity. Money movement services are provided by IPI pursuant to IPI's licenses (NMLS #1098819, https://www.intuit.com/legal/licenses/payment-licenses). IPI is located at 2700 Coast Avenue, Mountain View, CA 94043, 1-888-536-4801.

Quality Water. | Vibrant Communities.

TAX ID 20-8152510

EFT REMITTANCE
Bank Name: CIBC Bank USA
Bank Address: 120 South LaSalle Street, Chicago, IL 60603
ABA: [redacted]
Favor of ("F/O"): ClearWater Solutions, LLC Operating Account
Account ("A/C"): [redacted]

CHECK REMITTANCE
ClearWater Solutions, LLC | 2178 Moores Mill Road | Auburn, AL 36830

INVOICE

BILL TO

CSWR-Florida Utility Operating Company, LLC.
1630 Des Peres Rd
Suite 140
St Louis, MO 63131

June 20, 2024
Project No: FL.5000.139
Invoice No: 31733

SITE

Sebring Ridge Wastewater
FLA014349

FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Monthly Non-Contract Services from May 1, 2024 to May 31, 2024

Phase	2001	General Plant WW	
Labor			**4,845.00**
Expenses			**26,133.93**
		Total this Phase	**$30,978.93**
		Total this Invoice	**$30,978.93**

Billing Backup

Tuesday, June 25, 2024

Clearwater Solutions LLC Invoice 31733 Dated 6/20/2024 11:29:38 AM

Project FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Phase 2001 General Plant WW

Labor

		Hours	Rate	Amount	
Operator					
500 - Welling, Paul	5/10/2024	3.00	85.00	255.00	
WO#273557584- Met with contractor and coordinated lay out and expenses of said job.					
500 - Welling, Paul	5/13/2024	12.00	85.00	1,020.00	
WO#273557584- supervise and coordinate with contractor. Also purchased necessary materials to install and raise well pump					
500 - Welling, Paul	5/14/2024	4.00	85.00	340.00	
WO#273557584- worked directly with contractor to spread Rockland fill as needed					
500 - Welling, Paul	5/14/2024	7.00	85.00	595.00	
WO#273560376- Purchased concrete and patching material for razz tank that is cracked and leaking					
500 - Welling, Paul	5/31/2024	4.00	85.00	340.00	
WO#273572893-pull pumps and investigate clogs around impeller and replace					
Operator - OT					
501 - Welling, Paul	5/15/2024	10.00	85.00	850.00	
WO#273561582- Bring in fill dirt and spread out to repair customer damaged lawn.					
501 - Welling, Paul	5/16/2024	7.00	85.00	595.00	
WO#273561582- Bring in fill dirt and spread out to repair customer damaged lawn.					
501 - Welling, Paul	5/31/2024	6.00	85.00	510.00	
WO#273571766- customer service EWO for backup in their house. Pulled manhole covers along the roadway and found that the issue was on her side					
Mowing					
508 - Welling, Paul	5/16/2024	4.00	85.00	340.00	
Lawn Maintenance					
Totals		57.00		4,845.00	
Total Labor					**4,845.00**

Expenses

Chlorine

348914	6/1/2024	Advanced Environmental Labs / F2402652001 / Invoice: 791716, 6/1/2024	90.50
348914	6/1/2024	Advanced Environmental Labs / F2402653001 / Invoice: 791716, 6/1/2024	46.05
348914	6/1/2024	Advanced Environmental Labs / F2402653001 / Invoice: 791716, 6/1/2024	94.05
348914	6/1/2024	Advanced Environmental Labs / F2402955001 / Invoice: 791716, 6/1/2024	46.05

Project	FL.5000.139	CSWR FL-NC-Sebring Ridge Wastewater		Invoice	31733
348914	6/1/2024	Advanced Environmental Labs / F2402955002 / Invoice: 791716, 6/1/2024		94.05	
348914	6/1/2024	Advanced Environmental Labs / F2403109001 / Invoice: 791716, 6/1/2024		90.50	
346762	5/8/2024	Hawkins, Inc. / Chemicals / Invoice: 6753535, 5/8/2024		1,469.00	
Materials & Supplies					
000000043240	5/13/2024	Welling, Paul / WO#273557584 Raise well pump		129.32	
000000043240	5/14/2024	Welling, Paul / WO#273560376 Patching razz tank		34.25	
000000043240	5/14/2024	Welling, Paul / WO#273560376 Pathing razz tank		80.32	
000000043643	5/21/2024	Welling, Paul / WO#273557584 Base rock and stone instal		4,000.00	
348576	2/27/2024	USA Blue Book / WO 273506778 - lab supplies / Invoice: INV00288963, 2/27/2024		4,206.99	
000000043204	5/2/2024	Wadhams, Keanu / WO#273536099 Haul in sand and rock aroun		13,595.00	
	Total Expenses		**1.09 times**	**23,976.08**	**26,133.93**
			Total this Phase		**$30,978.93**
			Total this Project		**$30,978.93**
			Total this Report		**$30,978.93**

Invoice

Invoice: 791716
Date: 06/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

CC: Clear Water Solutions, Clear Water Solutions Accounts Receiveable

Invoice Details

Description	TAT	Quantity	Unit Price	Extended Price
CBOD,5210B,Aqueous	10	1	$20.97	$20.97
Nitrate EPA 300.0	10	2	$16.10	$32.20
TKN,351.2,Aqueous	10	3	$26.75	$80.25
Total Phosphorus,365.4,Aqueous	10	3	$28.00	$84.00
Sampling Fee	10	1	$150.00	$150.00
Total Nitrogen,Calc,Aqueous	10	3	$9.00	$27.00
Nitrate EPA 300.0	10	5	$25.00	$125.00
Radium 228, EPA Ra-05,Water	10	3	$144.00	$432.00
TKN,351.2,Aqueous	10	4	$18.20	$72.80
Total Phosphorus,365.4,Aqueous	10	1	$19.47	$19.47
Gross Alpha, EPA 900, Water	10	3	$75.00	$225.00
COLILERT-18 by QT (Fecal Coliforms)	10	4	$23.00	$92.00
CBOD,5210B,Aqueous	10	9	$30.00	$270.00
Nitrate+Nitrite,4500NO3F,Aqueous	10	4	$16.10	$64.40
Radium 226, EPA 903.1,Water	10	3	$134.00	$402.00
Nitrate+Nitrite,4500NO3F,Aqueous	10	3	$26.75	$80.25
TSS,2540D,Aqueous	10	9	$16.05	$144.45
Total Dissolved Solids,SM2540C,WA	10	4	$13.30	$53.20
Chloride EPA 300.0	10	4	$25.00	$100.00
Env Maint Fee (per sample)	10	1	$5.00	$5.00
Nitrite EPA 300.0	10	2	$16.10	$32.20
Sodium,EPA 200.7,ICP,Aqueous	10	4	$15.40	$61.60
Total Nitrogen,Calc,Aqueous	10	4	$5.60	$22.40
			Total	**$2,596.19**

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
F2402386001	Concentrate Clear Well	04/16/2024	04/16/2024	W010	WA		
	Total Dissolved Solids,SM2540C,WA			*10*			*$13.30*
	Sodium,EPA 200.7,ICP,Aqueous			*10*			*$15.40*
	Total Nitrogen,Calc,Aqueous			*10*			*$5.60*
	TKN,351.2,Aqueous			*10*			*$18.20*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$16.10*
	Nitrite EPA 300.0			*10*			*$16.10*
	Nitrate EPA 300.0			*10*			*$16.10*
	Total Phosphorus,365.4,Aqueous			*10*			*$19.47*
	CBOD,5210B,Aqueous			*10*			*$20.97*
	Chloride EPA 300.0			*10*			*$25.00*

Invoice

Invoice: 791716
Date: 06/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
F2402396001	NO2/NO3	04/16/2024	04/16/2024	W010	WA		
	Nitrite EPA 300.0			*10*			*$16.10*
	Nitrate EPA 300.0			*10*			*$16.10*
F2402652001	EFF	05/01/2024	05/01/2024	W010	WA		
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2402653001	INF	05/01/2024	05/01/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2402653002	EFF	05/01/2024	05/01/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2402692001	INF	05/02/2024	05/02/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2402692002	EFF	05/02/2024	05/02/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2402709001	INF	05/03/2024	05/03/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2402709002	EFF	05/03/2024	05/03/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2402955001	INF	05/14/2024	05/14/2024	W010	WA		

Invoice

Invoice: 791716
Date: 06/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2402955002	EFF	05/14/2024	05/14/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2403109001	EFF	05/20/2024	05/20/2024	W010	WA		
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2403252001	MWB-154758	05/23/2024	05/23/2024	W010	WA		
	Total Dissolved Solids,SM2540C,WA			*10*			*$13.30*
	Sodium,EPA 200.7,ICP,Aqueous			*10*			*$15.40*
	Total Nitrogen,Calc,Aqueous			*10*			*$5.60*
	TKN,351.2,Aqueous			*10*			*$18.20*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$16.10*
	Chloride EPA 300.0			*10*			*$25.00*
	Gross Alpha, EPA 900, Water			*10*			*$75.00*
	Radium 226, EPA 903.1,Water			*10*			*$134.00*
	Radium 228, EPA Ra-05,Water			*10*			*$144.00*
	Sampling Fee			*10*			*$150.00*
F2403252002	MWC-154759	05/23/2024	05/23/2024	W010	WA		
	Total Dissolved Solids,SM2540C,WA			*10*			*$13.30*
	Sodium,EPA 200.7,ICP,Aqueous			*10*			*$15.40*
	Total Nitrogen,Calc,Aqueous			*10*			*$5.60*
	TKN,351.2,Aqueous			*10*			*$18.20*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$16.10*
	Chloride EPA 300.0			*10*			*$25.00*
	Gross Alpha, EPA 900, Water			*10*			*$75.00*
	Radium 226, EPA 903.1,Water			*10*			*$134.00*
	Radium 228, EPA Ra-05,Water			*10*			*$144.00*
F2403252003	MWI-154761	05/23/2024	05/23/2024	W010	WA		

Invoice

Invoice: 791716
Date: 06/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	Total Dissolved Solids,SM2540C,WA			*10*			*$13.30*
	Sodium,EPA 200.7,ICP,Aqueous			*10*			*$15.40*
	Total Nitrogen,Calc,Aqueous			*10*			*$5.60*
	TKN,351.2,Aqueous			*10*			*$18.20*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$16.10*
	Chloride EPA 300.0			*10*			*$25.00*
	Gross Alpha, EPA 900, Water			*10*			*$75.00*
	Radium 226, EPA 903.1,Water			*10*			*$134.00*
	Radium 228, EPA Ra-05,Water			*10*			*$144.00*
F2403278001	EFF	05/28/2024	05/28/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2403279001	POE	05/28/2024	05/28/2024	W010	WA		
	Env Maint Fee (per sample)			*10*			*$5.00*
	Nitrate EPA 300.0			*10*			*$25.00*

Payment Details

TERMS: Payment is due upon completion of work unless prior arrangements have been made. The client will be charged at a rate of 1.5% interest for each month after the first 30 days. In the event of non-payment, the client agrees to pay all collection costs and attorney's fees in addition to the original billing amount and the accrued interest.

Remit To: Advanced Environmental Laboratories, Inc.
P.O. Box 551580
Jacksonville, FL 32255-1580
Phone (904) 363-9350
Fax (904) 363-9354

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$1,469.00**
Invoice Number	6753535
Invoice Date	5/8/24
Sales Order Number/Type	4520639 SL
Branch Plant	75
Shipment Number	5374754

Sold To: 501747
ACCOUNTS PAYABLE
CAIN ENTERPRISES LLC D.B.A.
3780 NE 40th Pl
ESI
Ocala FL 34479-2263

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
6/7/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	400.0000	GA	$3.3500	GA	3,868.0 LB	$1,340.00
		1 LB BLK (Mini-Bulk)		400.0000	GA			3,868.0 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$28.5000			$28.50

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$100.50

Invoice Total **$1,469.00**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

THE HOME DEPOT

How ds… get more done.

2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119

6340 00009 33754 05/13/24 09:18 AM
SALE CASHIER GERMI<A

0000-454-739 20" SQ WHT <A>
20"X20" WHITE STEP STONE
5@6.77 33.85

765416020025 EMT 0.75 10' <A> 10.98
3/4" EMT CONDUIT X 10'

048243160457 12-2 NM 15' <A> 41.00
12-2 NM W/G 15 FT

088700065420 OUTLET BOX <A> 4.79
235 CONDUIT BODY 3/4" TYPE LB

611942037636 1-1/2 CPLING <A>
1-1/2" PVC COUPLING SXS
2@1.39 2.78

611942037612 1 PVC CPLG <A>
1" PVC COUPLING SXS
3@0.87

051411262426 3/4EMTCOMPSP <A>
E300 EMT COMP COUPLING 3/4" SLC PK5 3.63

051411267810 #1CND-HNG3/4" <A>
A170 ACC CONDUIT HANGER #1 PK5 4.98

811108036613 STDCONASST30 <A>
CE STANDARD WIRE CONCTRS-ASSTD-30 PK

088700065611 1/2" LL BDY <A> 3.75
105 CONDUIT BODY 1/2" TYPE LL

051411644079 3/4 EMT EL <A> 4.96
B040 EMT ELB 90DEG 3/4" EA

611942037629 1-1/4 CPLING <A>
1-1/4" PVC COUPLING SXS
2@1.24 2.48

SUBTOTAL 120.30
SALES TAX 9.02
TOTAL $129.32

XXXXXXXXXXX8191 VISA
USD$ 129.32
TA

AUTH CODE 086326/3090851
Chip Read
AID A0000000031010 VISA CREDIT

P.O.#/JOB NAME: 0

6340 05/13/24 09:18 AM

6340 09 33754 05/13/2024 3660

RETURN POLICY DEFINITIONS

	POLICY ID	DAYS	POLICY EXPIRES ON
A	1	90	08/11/2024

****

171 DID WE NAIL IT?

mylowe's Rewards

LEARN MORE AT LOWES.COM/MYLOWESREWARDS

LOWE'S HOME CENTERS, LLC
2050 US 27 NORTH
SEBRING, FL 33870 (863) 451-4000

- SALE -

SALES#: FSTLAN01 5039762 TRANS#: 874783195 05-14-24

716329 MIXING ARMS	23.88
787723 QLT 7-IN GAUGING TROWEL P	7.98
SUBTOTAL:	31.86
TOTAL TAX:	2.39
INVOICE 97993 TOTAL:	34.25
VISA:	34.25

VISA: XXXXXXXXXXX8191 AMOUNT: 34.25 AUTHCD: 047864
CHIP REFID:222444993091 05/14/24 07:51:48
CUSTOMER CODE: NA
TVR : 8080008000
TSI : 6800 AID : A0000000031010

STORE: 2224 TERMINAL: 44 05/14/24 07:52:01
OF ITEMS PURCHASED: 2
EXCLUDES FEES, SERVICES AND SPECIAL ORDER ITEMS

THANK YOU FOR SHOPPING LOWE'S.
FOR DETAILS ON OUR RETURN POLICY, VISIT
LOWES.COM/RETURNS
A WRITTEN COPY OF THE RETURN POLICY IS AVAILABLE
AT OUR CUSTOMER SERVICE DESK

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FOR DETAILS VISIT LOWES.COM/MYLOWESREWARDS

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LOWE'S HOME CENTERS, LLC
2050 US 27 NORTH
SEBRING, FL 33870 (863) 451-4000

- SALE -

SALES#: FSTLAN01 5039762 TRANS#: 876030495 05-14-24

134034 SAK 40-LB TOP N BOND CONC		45.84
2 @	22.92	
293427 SAKRETE 1-QT CONCRETE CRA		28.88
2 @	14.44	
SUBTOTAL:		74.72
TOTAL TAX:		5.60
INVOICE 97998 TOTAL:		80.32
VISA:		80.32

VISA: XXXXXXXXXXXX8191 AMOUNT: 80.32 AUTHCD: 023897
CHIP REFID:222444998229 05/14/24 07:53:40
CUSTOMER CODE: NA
TVR : 8080008000
TSI : 6800 AID : A0000000031010

STORE: 2224 TERMINAL: 44 05/14/24 07:53:55
OF ITEMS PURCHASED: 4
EXCLUDES FEES, SERVICES AND SPECIAL ORDER ITEMS

THANK YOU FOR SHOPPING LOWE'S.
FOR DETAILS ON OUR RETURN POLICY, VISIT
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AT OUR CUSTOMER SERVICE DESK

MYLOWE'S REWARDS CREDIT CARDHOLDERS GET MORE.
FOR DETAILS VISIT LOWES.COM/MYLOWESREWARDS

SHAPE YOUR EXPERIENCE

B&K Tractor Service LLC

1803 Sylvia Street
Lake Placid, FL 33852

Date	Invoice #
05/13/2024	872224

Bill to

ClearWater Solutions
ATTN: Accounts Payable
2178 Moores Mill Rd
Auburn, AL 36830

ap@clearwatersolutions.com

Description	Amount
Sebring Ridge Sewer Plant Sebring, FL PO# 273557584 Installed base rock and 57 stone	$4,000.00

Thank you for your business!

Balance due $4,000.00

Bobby Lightsey
863-243-0246
Blightsey55@gmail.com

USABlueBook
Get the Best Treatment™

Remit To:
P.O. Box 9004
Gurnee, IL 60031-9004
TEL: (847) 689-3000
FAX: (847) 689-3001
TOLL FREE: 1-800-493-9876
F.E.I.N.: 75-2007383

INVOICE

INVOICE NO.	PAGE NO.
INV00288963	1 of 1
CUSTOMER NO.	**DATE**
1043290	02/27/24

View online at: http://usabluebook.billtrust.com
Web Enrollment Token: XKR XVT GSZ

BILL TO: 1043290

CLEARWATER SOLUTIONS LLC
2178 Moores Mill Rd
Auburn AL 36830
USA

SHIP TO: 1043290-21

Patrick Smith
4011 Ann Ave
Sebring FL 33870
USA

Ordered by: Keanu Wadhams

Attention: Keanu Wadhams

CUSTOMER P.O. NO	SHIP DATE	SLP	TERMS	TAX CODE	SALES ORDER NO.	W/H	FREIGHT	SHIP VIA
Sebring-273506778	02/27/24	TL	N30	AVATAX	SO3287711	44	Fixed	FEDEXGRND

USA STOCK NO.	DESCRIPTION	ORDERED	SHIPPED	BACKORDER	U/M	PRICE	PER	EXTENSION
204298	Chlorine Reagent Set; Powder Pillows; 5mL; 100/pk; 2438800	1	1	0	ea	57.29	ea	57.29
204306	Alkalinity Test Kit; AL-AP 100 Tests; 2444300	1	1	0	ea	76.90	ea	76.90
87523	Drierite Indicating Desiccant Anhydrous CaSO4; 8 Mesh; 5 lb	1	1	0	ea	138.61	ea	138.61
39900	Benchtop Muffle Furnace Thermolyne FB1315M	1	1	0	ea	1,757.50	ea	1,757.50
77154	(LI)ProSolo ODO Meter + Probe Kit; 4-m Cable; 626663	1	1	0	ea	1,735.51	ea	1,735.51

THANK YOU for your business!
1.5% MONTHLY FINANCE CHARGE
ON AMOUNTS 30 DAYS PAST DUE
Discounts Apply to Merchandise Only

MERCHANDISE	MISCELLANEOUS	DISCOUNT	TAX	FREIGHT	TOTAL
3,765.81	0.00	0.00	293.51	147.67	4,206.99

Should it become necessary to refer your unpaid balance to a collection agency, a collection fee, not to exceed 25% of the balance referred; plus reasonable attorney's fees; and court costs when necessary, will be added to the balance due.

Please Detach and Return Bottom Portion to Ensure Proper Credit to Your Account

---

USABlueBook
Get the Best Treatment™

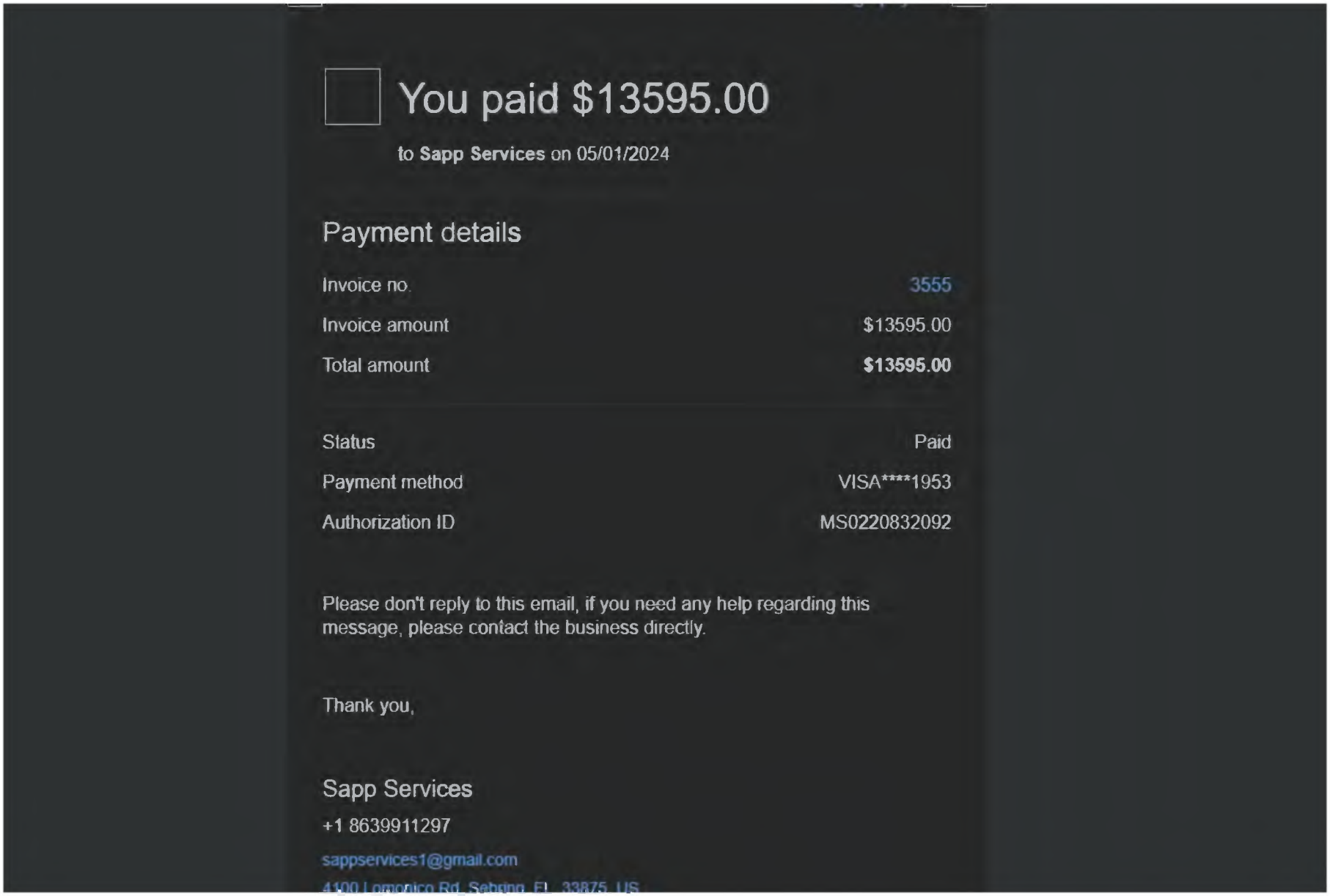
******IMPORTANT******
Please include this customer #
on the face of your remittance check.

INVOICE NO.	CUSTOMER NO.	DATE	TOTAL
INV00288963	1043290	02/27/24	4,206.99

CLEARWATER SOLUTIONS LLC
2178 Moores Mill Rd
Auburn AL 36830
USA

REMITTANCE ADDRESS

USABlueBook
P.O. Box 9004
Gurnee, IL 60031-9004



You paid $13595.00

to **Sapp Services** on 05/01/2024

Payment details

Invoice no.	3555
Invoice amount	$13595.00
Total amount	**$13595.00**
Status	Paid
Payment method	VISA****1953
Authorization ID	MS0220832092

Please don't reply to this email, if you need any help regarding this message, please contact the business directly.

Thank you,

Sapp Services

+1 8639911297

sappservices1@gmail.com

4100 Lomonico Rd, Sebring, FL, 33875, US

Quality Water. | Vibrant Communities.

TAX ID 20-8152510

EFT REMITTANCE
Bank Name: CIBC Bank USA
Bank Address: 120 South LaSalle Street, Chicago, IL 60603
ABA: [redacted]
Favor of ("F/O"): ClearWater Solutions, LLC Operating Account
Account ("A/C"): [redacted]

CHECK REMITTANCE
ClearWater Solutions, LLC | 2178 Moores Mill Road | Auburn, AL 36830

INVOICE

BILL TO
CSWR-Florida Utility Operating Company, LLC.
1630 Des Peres Rd
Suite 140
St Louis, MO 63131

July 15, 2024
Project No: FL.5000.139
Invoice No: 32104

SITE
Sebring Ridge Wastewater
FLA014349

FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater
Monthly Non-Contract Services from June 1, 2024 to June 30, 2024

Phase	2001	General Plant WW		
Labor				**4,802.50**
Subcontractors				**1,907.50**
Expenses				**16,689.83**
			Total this Phase	**$23,399.83**
Phase	2003	Treatment & Disposal WW		
Expenses				**1,744.00**
			Total this Phase	**$1,744.00**
			Total this Invoice	**$25,143.83**

Billing Backup

Monday, July 15, 2024

Clearwater Solutions LLC Invoice 32104 Dated 7/15/2024 11:40:02 AM

Project FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Phase 2001 General Plant WW

Labor

			Hours	Rate	Amount	
Operator						
500 - Daggett, Gary	6/14/2024		8.50	85.00	722.50	
WO 273581621 Excessive house keeping around the WWTP.						
500 - Welling, Paul	6/5/2024		4.00	85.00	340.00	
WO#273575342-Purchased two new belts for blowers and investigate pulley alignment						
500 - Welling, Paul	6/14/2024		10.00	85.00	850.00	
WO#273575342- Moved blower motor to proper align pulleys correctly and drill new holes and install new hardware as well as install new two belts						
500 - Welling, Paul	6/18/2024		4.00	85.00	340.00	
WO#273584197-Pull pump from surge tank and investigate why pump is not working properly						
Operator - OT						
501 - Daggett, Gary	6/14/2024		2.00	85.00	170.00	
WO#273575342 Worked on installing belts and aligning the pulleys on one of the blower motors.						
501 - Welling, Paul	6/7/2024		3.00	85.00	255.00	
WO#273575342-drill holes for blower.						
501 - Welling, Paul	6/7/2024		3.00	85.00	255.00	
WO#273575583-customer service water turn on request.						
Mowing						
508 - Welling, Paul	6/5/2024		6.00	85.00	510.00	
Lawn Maintenance						
508 - Welling, Paul	6/22/2024		6.00	85.00	510.00	
Lawn Maintenance						
508 - Welling, Paul	6/25/2024		10.00	85.00	850.00	
Lawn Maintenance						
Totals			56.50		4,802.50	
Total Labor						**4,802.50**

Subcontractors

TNT Sewer					
AP 349515	6/22/2024	TNT Sewer / WO 273586005 - mow and rototilling plant ponds / Invoice: 24-0533, 6/22/2024		1,750.00	
Total Subcontractors			**1.09 times**	**1,750.00**	**1,907.50**

Expenses

Chlorine				
350163	7/1/2024	Advanced Environmental Labs / F2403370001 / Invoice: 796596, 7/1/2024	46.05	
350163	7/1/2024	Advanced Environmental Labs / F2403370002 / Invoice: 796596, 7/1/2024	94.05	
350163	7/1/2024	Advanced Environmental Labs / F2403371001 / Invoice: 796596, 7/1/2024	90.50	

350163	7/1/2024	Advanced Environmental Labs / F2403805001 / Invoice: 796596, 7/1/2024	46.05		
350163	7/1/2024	Advanced Environmental Labs / F2403805002 / Invoice: 796596, 7/1/2024	94.05		
350163	7/1/2024	Advanced Environmental Labs / F2403886001 / Invoice: 796596, 7/1/2024	90.50		
349487	6/19/2024	Hawkins, Inc. / Chemicals / Invoice: 6788896, 6/19/2024	2,693.43		
Materials & Supplies					
000000044430	6/5/2024	Welling, Paul / WO#273575342 Belt	29.77		
000000044430	6/6/2024	Welling, Paul / WO#273575342 Hardware	19.74		
000000044666	6/14/2024	Smith, Patrick / V belts for sebring blowers wo 273575342	138.55		
000000044666	6/14/2024	Smith, Patrick / V belts for sebring wo 273575342	137.56		
000000044666	6/20/2024	Smith, Patrick / Wo 273590906 decant pump and accessories	231.52		
000000044204	6/2/2024	Wadhams, Keanu / WO#273557584 Fill and rock for WWTP	11,600.00		
	Total Expenses		**1.09 times**	**15,311.77**	**16,689.83**
				Total this Phase	**$23,399.83**

Phase 2003 Treatment & Disposal WW

Expenses

Materials & Supplies					
000000044205	6/12/2024	Wadhams, Keanu / WO#273576330 Haul 4000 Gal of sludge	1,600.00		
	Total Expenses		**1.09 times**	**1,600.00**	**1,744.00**
				Total this Phase	**$1,744.00**
				Total this Project	**$25,143.83**
				Total this Report	**$25,143.83**

T-N-T Sewer
352-302-8672

INVOICE

TNT SEWER
6967 North Palmer Way
Hernando, Florida 34442
United States

Phone: 352-302-8672
Fax: 352-860-2663

Bill to
Clear Water Solutions LLC - Beverly Hills

AP@clearwatersol.com

Invoice Number:	24-0533
P.O./S.O. Number:	273586005
Invoice Date:	June 22, 2024
Payment Due:	June 22, 2024
Amount Due (USD):	**$1,750.00**

Services	Price	Amount
Mowing Sebring mow and rototilling plant ponds and plant	$1,750.00	$1,750.00
	Total:	$1,750.00
	Amount Due (USD):	**$1,750.00**

Notes / Terms

This invoice is for 6/18

Thank you for using T-N-T Sewer. If you have any questions please feel free to email Aaron (aarontntsewer@gmail.com) or Rusty(tntsewer.mcfall@gmail.com)

Invoice

Invoice: 796596
Date: 07/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

CC: Clear Water Solutions, Clear Water Solutions Accounts Receiveable

Invoice Details

Description	TAT	Quantity	Unit Price	Extended Price
Total Coliform,MMO-MUG,9223B,Aqueous	10	6	$13.91	$83.46
Nitrite EPA 300.0	10	1	$21.40	$21.40
TKN,351.2,Aqueous	10	4	$26.75	$107.00
Total Phosphorus,365.4,Aqueous	10	3	$28.00	$84.00
Sampling Fee	10	3	$150.00	$450.00
Total Nitrogen,Calc,Aqueous	10	4	$9.00	$36.00
Nitrate EPA 300.0	10	4	$25.00	$100.00
Nitrate EPA 300.0	10	1	$21.40	$21.40
Radium 228, EPA Ra-05,Water	10	3	$144.00	$432.00
TKN,351.2,Aqueous	10	3	$18.20	$54.60
Gross Alpha, EPA 900, Water	10	3	$75.00	$225.00
COLILERT-18 by QT (Fecal Coliforms)	10	4	$23.00	$92.00
CBOD,5210B,Aqueous	10	8	$30.00	$240.00
Nitrate+Nitrite,4500NO3F,Aqueous	10	3	$16.10	$48.30
Radium 226, EPA 903.1,Water	10	3	$134.00	$402.00
Nitrate+Nitrite,4500NO3F,Aqueous	10	4	$26.75	$107.00
TSS,2540D,Aqueous	10	8	$16.05	$128.40
Total Dissolved Solids,SM2540C,WA	10	3	$13.30	$39.90
Chloride EPA 300.0	10	3	$25.00	$75.00
Env Maint Fee (per sample)	10	7	$5.00	$35.00
Sodium,EPA 200.7,ICP,Aqueous	10	3	$15.40	$46.20
Total Nitrogen,Calc,Aqueous	10	3	$5.60	$16.80
			Total	**$2,845.46**

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
F2403370001	INF	06/03/2024	06/03/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2403370002	EFF	06/03/2024	06/03/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
	Nitrate EPA 300.0			*10*			*$25.00*
F2403371001	EFF	06/03/2024	06/03/2024	W010	WA		

Invoice

Invoice: 796596
Date: 07/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2403419001	INF	06/04/2024	06/04/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2403419002	EFF	06/04/2024	06/04/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2403485001	INF	06/06/2024	06/06/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2403485002	EFF	06/06/2024	06/06/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2403805001	INF	06/19/2024	06/19/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2403805002	EFF	06/19/2024	06/19/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2403849001	North Well	06/19/2024	06/19/2024	W010	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*10*			*$13.91*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2403886001	EFF	06/21/2024	06/21/2024	W010	WA		

Invoice

Invoice: 796596
Date: 07/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2403942001	North Well	06/24/2024	06/24/2024	W010	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*10*			*$13.91*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2403998001	North Well	06/25/2024	06/25/2024	W010	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*10*			*$13.91*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2404049001	North Well	06/26/2024	06/26/2024	W010	DW		
	Env Maint Fee (per sample)			*10*			*$5.00*
	Total Coliform,MMO-MUG,9223B,Aqueous			*10*			*$13.91*
F2404076001	North Well	06/27/2024	06/27/2024	W010	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*10*			*$13.91*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2404085001	North Well	06/28/2024	06/28/2024	W010	DW		
	Total Coliform,MMO-MUG,9223B,Aqueous			*10*			*$13.91*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2404086001	EFF	06/28/2024	06/28/2024	W010	WA		
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
F2404111001	MWB-154758	06/28/2024	06/28/2024	W010	WA		
	Sodium,EPA 200.7,ICP,Aqueous			*10*			*$15.40*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$16.10*
	Chloride EPA 300.0			*10*			*$25.00*
	Gross Alpha, EPA 900, Water			*10*			*$75.00*
	Radium 226, EPA 903.1,Water			*10*			*$134.00*
	Radium 228, EPA Ra-05,Water			*10*			*$144.00*
	Sampling Fee			*10*			*$150.00*
	Total Dissolved Solids,SM2540C,WA			*10*			*$13.30*
	TKN,351.2,Aqueous			*10*			*$18.20*
	Total Nitrogen,Calc,Aqueous			*10*			*$5.60*
F2404111002	MWC-154759	06/28/2024	06/28/2024	W010	WA		

Invoice

Invoice: 796596
Date: 07/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	Sodium,EPA 200.7,ICP,Aqueous			*10*			*$15.40*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$16.10*
	Chloride EPA 300.0			*10*			*$25.00*
	Gross Alpha, EPA 900, Water			*10*			*$75.00*
	Radium 226, EPA 903.1,Water			*10*			*$134.00*
	Radium 228, EPA Ra-05,Water			*10*			*$144.00*
	Sampling Fee			*10*			*$150.00*
	Total Dissolved Solids,SM2540C,WA			*10*			*$13.30*
	TKN,351.2,Aqueous			*10*			*$18.20*
	Total Nitrogen,Calc,Aqueous			*10*			*$5.60*
F2404111003	MWI-154761	06/28/2024	06/28/2024	W010	WA		
	Sodium,EPA 200.7,ICP,Aqueous			*10*			*$15.40*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$16.10*
	Chloride EPA 300.0			*10*			*$25.00*
	Gross Alpha, EPA 900, Water			*10*			*$75.00*
	Radium 226, EPA 903.1,Water			*10*			*$134.00*
	Radium 228, EPA Ra-05,Water			*10*			*$144.00*
	Sampling Fee			*10*			*$150.00*
	Total Dissolved Solids,SM2540C,WA			*10*			*$13.30*
	TKN,351.2,Aqueous			*10*			*$18.20*
	Total Nitrogen,Calc,Aqueous			*10*			*$5.60*
G2405513001	NEIGHBORUTILITIES-POE	06/04/2024	06/04/2024	W010	DW		
	Nitrite EPA 300.0			*10*			*$21.40*
	Nitrate EPA 300.0			*10*			*$21.40*
	Env Maint Fee (per sample)			*10*			*$5.00*

Payment Details

TERMS: Payment is due upon completion of work unless prior arrangements have been made. The client will be charged at a rate of 1.5% interest for each month after the first 30 days. In the event of non-payment, the client agrees to pay all collection costs and attorney's fees in addition to the original billing amount and the accrued interest.

Remit To: Advanced Environmental Laboratories, Inc.
P.O. Box 551580
Jacksonville, FL 32255-1580
Phone (904) 363-9350
Fax (904) 363-9354

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$2,693.43**
Invoice Number	6788896
Invoice Date	6/19/24
Sales Order Number/Type	4553219 SL
Branch Plant	75
Shipment Number	5417865

Sold To: 501747
ACCOUNTS PAYABLE
CLEARWATER SOLUTIONS
2178 Moores Mill Road
Auburn AL 36830

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
7/19/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	740.0000	GA	$3.3500	GA	7,155.8 LB	$2,479.00
		1 LB BLK (Mini-Bulk)		740.0000	GA			7,155.8 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$28.5000			$28.50

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$185.93

Invoice Total **$2,693.43**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

NAPA AUTO PARTS

STORE
700005161
JNK Auto Supply Inc.
195 U.S, Highway 27 N.
Avon Park, FL 33825
(863) 453-3191

Time: 08:34
Date: 06/05/2024
Page: 1/1

Invoice Number 6527-502704
eInvoice# TAM00161502704

SOLD TO
1
Loyal Customer
THANK YOU FOR SHOPPING NAPA
LOCALLY OWNED AND OPERATED
Avon Park - 863-453-3191
Wauchula - 863-773-4126
Avon Park / Wauchula, FL 33873

Employee: 508 , Dale
Sales Rep: 22 , ACCOUNTS
Accounting Day: 5

Y Y
OCR
700005161502704 1

Part Number	Line	Description	Quantity	Price	Net	Total	
B56	NBH	HI POWER IND V-BELT	1.00	33.04	27.6900	27.69	T

Don't miss out! Sign up online for NAPA Rewards & get $5 back for every $100 you spend. Go to NAPARewards.com & use claim code 2017635704265 to get started!

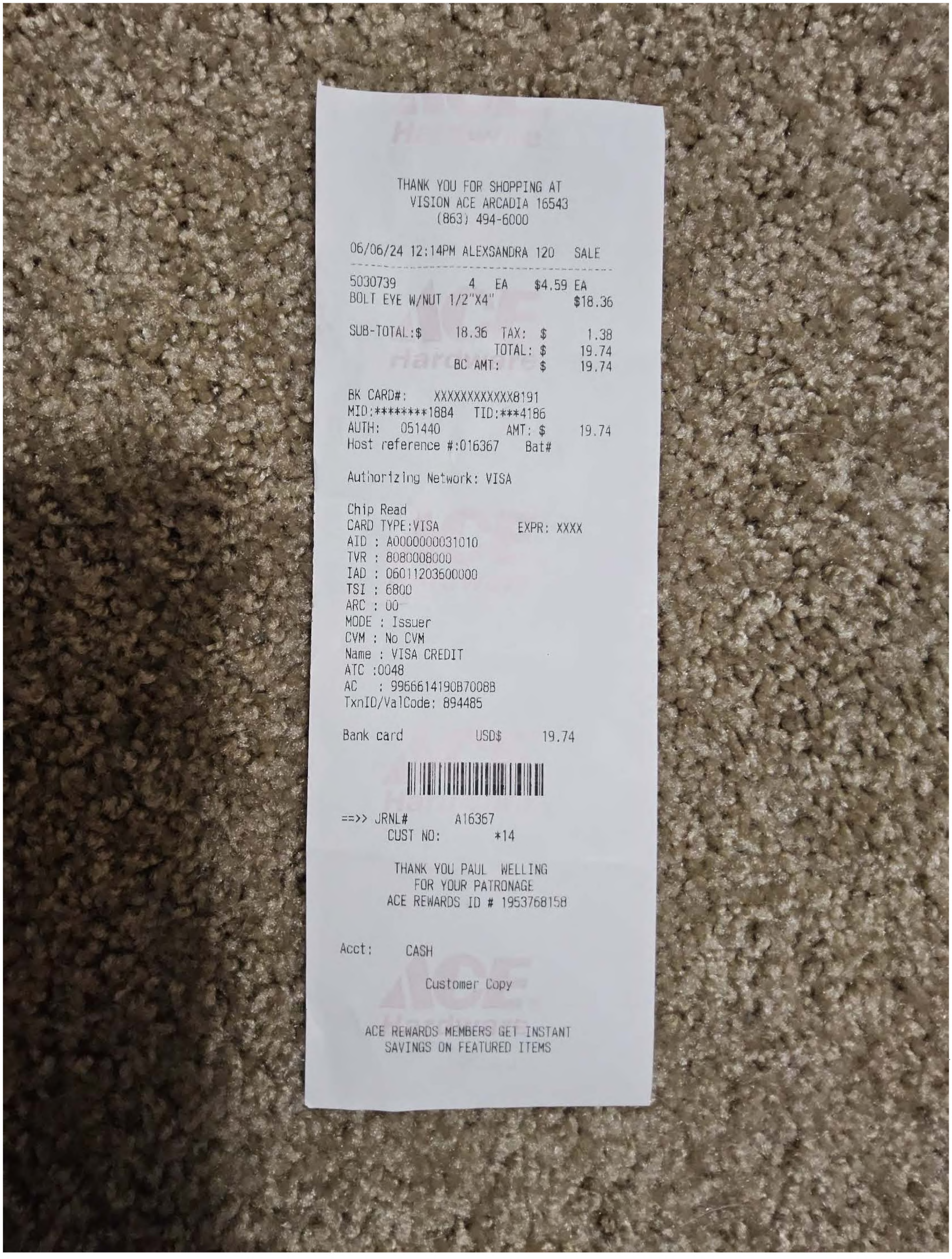
Delivery:
Attention:
Tax Exemption:
PO#:
Terms: NET 10TH

Customer Signature
ALL GOODS RETURNED MUST BE ACCOMPANIED BY THIS INVOICE
I agree to pay total amount according to card issuer agreement.

REMIT PAYMENT TO
107 E. PALMETTO ST.
WAUCHULA FL 33873

CUSTOMER COPY

Subtotal		27.69
TAXTABLE 4 7.5000%		2.08
Total		29.77
Visa	8191 076003	29.77
	WELLING/PAUL	


THANK YOU FOR SHOPPING AT
VISION ACE ARCADIA 16543
(863) 494-6000

06/06/24 12:14PM ALEXSANDRA 120 SALE

5030739 4 EA $4.59 EA
BOLT EYE W/NUT 1/2"X4" $18.36

SUB-TOTAL:$ 18.36 TAX: $ 1.38
TOTAL: $ 19.74
BC AMT: $ 19.74

BK CARD#: XXXXXXXXXXXX8191
MID:********1884 TID:***4186
AUTH: 051440 AMT: $ 19.74
Host reference #:016367 Bat#

Authorizing Network: VISA

Chip Read
CARD TYPE:VISA EXPR: XXXX
AID : A0000000031010
TVR : 8080008000
IAD : 06011203600000
TSI : 6800
ARC : 00
MODE : Issuer
CVM : No CVM
Name : VISA CREDIT
ATC :0048
AC : 9966614190B7008B
TxnID/ValCode: 894485

Bank card USD$ 19.74

==>> JRNL# A16367
CUST NO: *14

THANK YOU PAUL WELLING
FOR YOUR PATRONAGE
ACE REWARDS ID # 1953768158

Acct: CASH

Customer Copy

ACE REWARDS MEMBERS GET INSTANT
SAVINGS ON FEATURED ITEMS

NAPA AUTO PARTS

STORE
700005161
JNK Auto Supply Inc.
195 U.S. Highway 27 N.
Avon Park, FL 33825
(863) 453-3191

Time: 08:22
Date: 06/14/2024
Page: 1/1

Invoice Number 6527-503446
eInvoice# TAM00161503446

SOLD TO
0
PREFERRED CUSTOMER ACCOUNT
LOCALLY OWNED AND OPERATED
Avon Park - 863-453-3191
Wauchula - 863-773-4126
Avon Park / Wauchula
Avon Park / Wauchula, FL 33825

Employee: 508 , Dale
Sales Rep: 22 , ACCOUNTS
Accounting Day: 14

Y Y
OCR
700005161503446 2

Part Number	Line	Description	Quantity	Price	Net	Total	
B66	NBH	HI POWER IND V-BELT Qty: 2 from: 162 - 285 Wauchula	2.00	36.70	31.9900	63.98	T
B66	NBH	HI POWER IND V-BELT Qty: 2 from: TAM - TAMPA, FL	2.00	36.70	31.9900	63.98	T

Don't miss out! Sign up online for NAPA Rewards & get $5 back for every $100 you spend. Go to NAPARewards.com & use claim code 8526321756607 to get started!

Delivery:
Attention: paul
Tax Exemption:
PO#:
Terms: SERVICE CHG

Customer Signature
ALL GOODS RETURNED MUST BE ACCOMPANIED BY THIS INVOICE
I agree to pay total amount according to card issuer agreement

REMIT PAYMENT TO
107 E. PALMETTO ST
WAUCHULA FL 33873

CUSTOMER COPY

Subtotal	127.96
TAXTABLE 4 7.5000%	9.60
Total	137.56
Visa 7635 044132	137.56
SMITH/PATRICK	

SOLD TO

NAPA AUTO PARTS SEBRING
3443 SOUTH US HWY 27
SEBRING, FL. 33870
863-385-0104

SALE

REF#: 00000002

Batch #: 382
06/14/24 08:50:20
APPR CODE: 067503
ENCRYPTED BY ELAVON
Trace: 2
VISA Chip
**********7635 **/**

AMOUNT $138.55

APPROVED

700005273

Time: 08:50

Invoice Number 0001-

VISA CREDIT
AID: A0000000031010
TVR: 80 80 00 80 00
TSI: 68 00

THANK YOU

CUSTOMER COPY

B56 Qty: 6 from: TAM - TAMPA, FL

8.88

Delivery:
Attention: Paul
Tax Exemption:
PO#:
Terms: NET 25

Customer Signature

ALL GOODS RETURNED MUST BE ACCOMPANIED BY THIS INVOICE
I agree to pay total amount according to card issuer agreement.

No Returns on Generators
Warranties honored by Manufacturer

CUSTOMER COPY

Subtotal	128.88
TAXTABLE 4 7.5000%	9.67
Total	138.5
Visa	138.55

HARBOR FREIGHT

QUALITY TOOLS | LOWEST PRICES

SEBRING FL #00538
515 US HIGHWAY 27 N
SEBRING, FL 33870
Telephone: (863) 382-0068

SALE

Customer Name: Patrick Smith
Customer Number: 888014990825

47835 3/8IN x 75FT CAMO POLY ROPE $4.49
63335 3/4 X 50 COMM DUTY GARDEN HOSE $20.88
63477 3/4 HP SS UTILITY PUMP $189.99

Subject to Restock Fee
If opened return via HFTPumpRtn.com

Subtotal $215.36
Sales Tax 0.000% $16.16
Total **$231.52**

Visa $231.52
Card No. XXXXXXXXXXXX7635
Expiration Date XX/XX
Auth. No. 078247
VISA CREDIT
Contactless
Signature Verified
Mode: Issuer
AID: A0000000031010
TVR: 0000000000
IAD: 06011203A00000
TSI: 0000
ARC: 00

Please Retain for Your Records

Store: 00538 Reg: 04 Tran: 644319
Date: 6/20/2024 2:31:20 PM Assoc: XXXXXX
Ticket: 04644319

Item(s) Sold: 3
Item(s) Returned: 0

Michelle served you today.
Thank you for shopping at
SEBRING FL #00538

Proof of Purchase Required for Returns/ Exchanges Within 90 Days of Purchase.

****

GET EXCLUSIVE DEALS

Sign up today at HarborFreight.com/email
or Text TOOLS to 34648

4100 Lomonico Rd
Sebring, FL 33875
sappservices1@gmail.com

SAPP SERVICES
863-991-1297

INVOICE

BILL TO
CLEARWATERSOL

INVOICE # 3608
DATE 05/28/2024
DUE DATE 05/28/2024
TERMS Due on receipt

P.O. NUMBER
SEBRING

DATE		DESCRIPTION	QTY	RATE	AMOUNT
	SHELLROCK LOADS	PER BOBBY/OPERATOR	8	575.00	4,600.00
	57 STONE LOADS		7	1,000.00	7,000.00

Thank you for your business.

BALANCE DUE **$11,600.00**

Sapp Environmental Services, Inc.
27 Ranier Drive
Lake Placid, FL 33852 US
(863) 465-4567
sappseptic@gmail.com

INVOICE

BILL TO
Clear Water Solutions
3801 Youth Care Lane
Sebring, FL 33870

INVOICE # 13236 CM
DATE 06/06/2024

TERMS Due on receipt

SITE ADDRESS
Star/Clam Sebring

DATE	ACTIVITY	QTY	RATE	AMOUNT
06/06/2024	**Pump Out** pumped 4000 gallons hauled to Avon Park dump	4,000	0.40	1,600.00

pumped 4000 gallons hauled to Avon Park dump

BALANCE DUE **$1,600.00**

A 1.5% interest rate per month will be added to any unpaid balance in addition to any legal fees incurred for collection of past due amounts.

Quality Water. | Vibrant Communities.

TAX ID 20-8152510

EFT REMITTANCE
Bank Name: CIBC Bank USA
Bank Address: 120 South LaSalle Street, Chicago, IL 60603
ABA: 0710-0648-6
Favor of ("F/O"): ClearWater Solutions, LLC Operating Account
Account ("A/C"): 2939142

CHECK REMITTANCE
ClearWater Solutions, LLC | 2178 Moores Mill Road | Auburn, AL 36830

INVOICE

BILL TO

CSWR-Florida Utility Operating Company, LLC.
1630 Des Peres Rd
Suite 140
St Louis, MO 63131

August 23, 2024
Project No: FL.5000.139
Invoice No: 33119

SITE

Sebring Ridge Wastewater
FLA014349

FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Monthly Non-Contract Services from July 1, 2024 to July 31, 2024

Phase 2001 General Plant WW

Labor		**3,995.00**
Subcontractors		**18,364.87**
Expenses		**8,000.47**
	Total this Phase	**$30,360.34**
	Total this Invoice	**$30,360.34**

If you have questions about your invoice email - ar@clearwatersolutions.com

Billing Backup

Friday, August 23, 2024

Clearwater Solutions LLC Invoice 33119 Dated 8/23/2024 12:51:09 PM

Project FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Phase 2001 General Plant WW

Labor

			Hours	Rate	Amount	
Operator - OT						
501 - Daggett, Gary	7/1/2024		12.00	85.00	1,020.00	
WO 273590523 Checked manholes. Pump 8 inch main sewer line. Jett line and found issue. Unable to camera.						
501 - Daggett, Gary	7/2/2024		4.00	85.00	340.00	
WO 273590523 preparing for repair.						
501 - Daggett, Gary	7/2/2024		2.00	85.00	170.00	
WO 273596581 Plumbed in the suction line for the CL2 skid with 1/2 inch PVC.						
501 - Daggett, Gary	7/3/2024		11.00	85.00	935.00	
WO 273590523 Repaired 8 inch main sewer line.						
501 - Daggett, Gary	7/4/2024		8.00	85.00	680.00	
WO 273590523 Reattached lateral lines and backfilled hole.						
501 - Daggett, Gary	7/9/2024		7.00	85.00	595.00	
WO 273600453 Respond and take care of high level alarm issue at Lift Station #2.						
501 - Welling, Paul	7/18/2024		3.00	85.00	255.00	
WO 273605320 make contact with new asset customer to start billing process						
Totals			47.00		3,995.00	
Total Labor						**3,995.00**

Subcontractors

Smith, Patrick					
EX 000000045155	7/2/2024	Smith, Patrick / 273590523 Plumber for clogged sewer line		250.00	
Coastal Pump & Equipment					
AP 350644	7/11/2024	Coastal Pump & Equipment / WO 273600453 - pull both pumps to unclog / Invoice: 2824, 7/11/2024		1,312.50	
TNT Sewer					
AP 350605	7/11/2024	TNT Sewer / WO 273590523 - emergency jetting with vactruck / Invoice: 24-0594, 7/11/2024		15,286.00	
Total Subcontractors			**1.09 times**	**16,848.50**	**18,364.87**

Expenses

Chlorine				
350885	7/17/2024	Hawkins, Inc. / Chemicals / Invoice: 6812610, 7/17/2024		1,992.80
Testing Fees - Water / Sewer				
352076	7/18/2024	Advanced Environmental Labs / F2404608001 / Invoice: 799388, 7/18/2024		46.05
352076	7/18/2024	Advanced Environmental Labs / F2404608001 / Invoice: 799388, 7/18/2024		94.05

Project	FL.5000.139		CSWR FL-NC-Sebring Ridge Wastewater		Invoice	33119
	351625	8/1/2024	Advanced Environmental Labs / F2404253001 / Invoice: 801669, 8/1/2024		90.50	
	351625	8/1/2024	Advanced Environmental Labs / F2404254001 / Invoice: 801669, 8/1/2024		46.05	
	351625	8/1/2024	Advanced Environmental Labs / F2404254002 / Invoice: 801669, 8/1/2024		94.05	
Materials & Supplies						
	000000045335	7/2/2024	Wadhams, Keanu / WO#273596581 PVC, 1 time use sawblades		58.29	
	000000045335	7/3/2024	Wadhams, Keanu / WO#273590523 Sewer main pumping		1,000.00	
	000000045336	7/4/2024	Wadhams, Keanu / WO#273590523 4" Lateral fittings		101.00	
	000000045336	7/6/2024	Wadhams, Keanu / WO#273590523 Contractor		1,950.00	
	000000045336	7/9/2024	Wadhams, Keanu / WO#273590523 Pump truck for manhole		1,400.00	
Equipment Rental						
	000000045335	7/3/2024	Wadhams, Keanu / WO#273590523 8" Sewer rentals		120.94	
	000000045336	7/6/2024	Wadhams, Keanu / WO#273590523 Chop saw rental		120.94	
	000000045336	7/8/2024	Wadhams, Keanu / WO#273590523 Chop Saw rental		225.21	
		Total Expenses		**1.09 times**	**7,339.88**	**8,000.47**
				Total this Phase		**$30,360.34**
				Total this Project		**$30,360.34**
				Total this Report		**$30,360.34**

DESCRIPTION OF WORK

Observed Pond tech at the fall
provide Customer requested Tech
Informed him Company has acce
Vacuum Heavy Duty Dump truck
with Vacuum to remove sand.

MISCELLANEOUS CHARGES

TOTAL MISCELLANEOUS	

LABOR	HRS.	RATE	AMOUNT
1 Plumber	2	125	250 °C
TOTAL LABOR			250 00

TOTAL LABOR	
TOTAL MATERIALS	
TOTAL MISCELLANEOUS	
SUBTOTAL	250 00
TAX	
GRAND TOTAL	

10-11

Coastal Pump & Equipment, Inc.
PO Box 699
Foley, AL 36536 US
+17275156129
accounting@cpequip.net

INVOICE

BILL TO	SHIP TO	SHIP DATE	07/11/2024	INVOICE	2824
Clearwater Solutions LLC	Clearwater Solutions LLC	SHIP VIA	Service Call	DATE	07/11/2024
2178 Moores Mill Rd	3780 NE 40th Pl			TERMS	Net 30
Auburn, Alabama 36830	Ocala, Florida 34479			DUE DATE	08/10/2024

P.O. NUMBER	PICK NUMBER	SALES REP
Approved by Patrick Smith	0702368	House

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
Sub-Contract Labor	7/10/24 Lift Station #2- Sebring Clam Drive Service to pull both pumps to unclog, found no other issues while onsite.	1	1,312.50	1,312.50

*** PLEASE NOTE WE HAVE A NEW REMIT TO ADDRESS ***
P.O. BOX 699
FOLEY, AL 36536

BALANCE DUE **$1,312.50**

T-N-T Sewer
352-302-8672

INVOICE

TNT SEWER
6967 North Palmer Way
Hernando, Florida 34442
United States

Phone: 352-302-8672
Fax: 352-860-2663

Bill to
Clear Water Solutions LLC - Beverly Hills

AP@clearwatersol.com

Invoice Number:	24-0594
Invoice Date:	July 11, 2024
Payment Due:	July 11, 2024
Amount Due (USD):	$15,286.00

Services	Price	Amount
Emergency Jetting with Vactruck vac truck camera trailer and mini excavator.	$15,286.00	$15,286.00

Total:	$15,286.00
Amount Due (USD):	**$15,286.00**

Notes / Terms

This invoice is for 6/28, went to Sebring 4848 manatee behind the house with vac truck 7/1 went back to same address to clean line found sink hole after jetting line. ON 7/3 had backhoe and vac truck plus 4 men to repair line ground conditions were real bad with ground water there to dig up sewer line and 7/9/24 we cleaned main line so there would be flow with no back ups

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$1,992.80**
Invoice Number	6812610
Invoice Date	7/17/24
Sales Order Number/Type	4577127 SL
Branch Plant	75
Shipment Number	5449500

Sold To: 501747
ACCOUNTS PAYABLE
CLEARWATER SOLUTIONS
2178 Moores Mill Road
Auburn AL 36830

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
8/16/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	335.0000	GA	$3.3500	GA	3,239.5 LB	$1,122.25
		1 LB BLK (Mini-Bulk)		335.0000	GA			3,239.5 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$28.5000			$28.50
2.000	46913	CCH Feeder Tablets	Y	2.0000	PA	$220.0000	PA	100.0 LB	$440.00
		50 LB PA		2.0000	PA			105.0 GW	
3.000	58111	Crystal Clear 68	Y	1.0000	DR	$265.0000	DR	100.0 LB	$265.00
		100 LB DR Cal Hypo		1.0000	DR			102.5 GW	

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$137.05

Invoice Total **$1,992.80**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 48139

Invoice

Invoice: 799388
Date: 07/18/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:
Workorder Sebring Ridge BW WW[F2404608]

CC: Clear Water Solutions, Clear Water Solutions Accounts Receiveable

Invoice Details

Description	TAT	Quantity	Unit Price	Extended Price
Nitrate EPA 300.0	10	1	$25.00	$25.00
COLILERT-18 by QT (Fecal Coliforms)	10	1	$23.00	$23.00
CBOD,5210B,Aqueous	10	2	$30.00	$60.00
TSS,2540D,Aqueous	10	2	$16.05	$32.10
			Total	**$140.10**

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
F2404608001	INF	07/18/2024	07/18/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2404608002	EFF	07/18/2024	07/18/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*

Payment Details

TERMS: Payment is due upon completion of work unless prior arrangements have been made. The client will be charged at a rate of 1.5% interest for each month after the first 30 days. In the event of non-payment, the client agrees to pay all collection costs and attorney's fees in addition to the original billing amount and the accrued interest.

Remit To: Advanced Environmental Laboratories, Inc.
P.O. Box 551580
Jacksonville, FL 32255-1580
Phone (904) 363-9350
Fax (904) 363-9354

Invoice

Invoice: 801669
Date: 08/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

CC: Clear Water Solutions, Clear Water Solutions Accounts Receiveable

Invoice Details

Description	TAT	Quantity	Unit Price	Extended Price
Sodium,EPA 200.7,ICP,Aqueous	10	1	$24.00	$24.00
Nitrate EPA 300.0	10	3	$16.10	$48.30
TKN,351.2,Aqueous	10	3	$26.75	$80.25
Total Phosphorus,365.4,Aqueous	10	3	$28.00	$84.00
Total Nitrogen,Calc,Aqueous	10	3	$9.00	$27.00
Nitrate EPA 300.0	10	4	$25.00	$100.00
Radium 228, EPA Ra-05,Water	10	3	$144.00	$432.00
TKN,351.2,Aqueous	10	3	$18.20	$54.60
Total Phosphorus,365.4,Aqueous	10	3	$19.47	$58.41
Gross Alpha, EPA 900, Water	10	3	$75.00	$225.00
COLILERT-18 by QT (Fecal Coliforms)	10	3	$23.00	$69.00
CBOD,5210B,Aqueous	10	7	$30.00	$210.00
Nitrate+Nitrite,4500NO3F,Aqueous	10	3	$16.10	$48.30
Radium 226, EPA 903.1,Water	10	3	$134.00	$402.00
Nitrate+Nitrite,4500NO3F,Aqueous	10	3	$26.75	$80.25
Total Dissolved Solids,SM2540C,WA	10	3	$13.30	$39.90
TSS,2540D,Aqueous	10	6	$16.05	$96.30
Chloride EPA 300.0	10	4	$25.00	$100.00
Total Dissolved Solids,SM2540C,WA	10	1	$20.00	$20.00
Env Maint Fee (per sample)	10	1	$5.00	$5.00
Nitrite EPA 300.0	10	3	$16.10	$48.30
Sodium,EPA 200.7,ICP,Aqueous	10	3	$15.40	$46.20
Total Nitrogen,Calc,Aqueous	10	3	$5.60	$16.80
			Total	**$2,315.61**

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
F2404123001	INF	07/01/2024	07/01/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2404123002	EFF	07/01/2024	07/01/2024	W010	WA		

Invoice

Invoice: 801669
Date: 08/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2404179001	INF	07/02/2024	07/02/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2404179002	EFF	07/02/2024	07/02/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2404253001	EFF	07/05/2024	07/05/2024	W010	WA		
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
F2404254001	INF	07/05/2024	07/05/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
F2404254002	EFF	07/05/2024	07/05/2024	W010	WA		
	CBOD,5210B,Aqueous			*10*			*$30.00*
	TSS,2540D,Aqueous			*10*			*$16.05*
	Nitrate EPA 300.0			*10*			*$25.00*
	COLILERT-18 by QT (Fecal Coliforms)			*10*			*$23.00*
F2404504001	Concentrate well pump	07/15/2024	07/15/2024	W010	WA		

Invoice

Invoice: 801669
Date: 08/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	CBOD,5210B,Aqueous			*10*			*$30.00*
	Nitrate EPA 300.0			*10*			*$25.00*
	Chloride EPA 300.0			*10*			*$25.00*
	Total Dissolved Solids,SM2540C,WA			*10*			*$20.00*
	Total Phosphorus,365.4,Aqueous			*10*			*$28.00*
	TKN,351.2,Aqueous			*10*			*$26.75*
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$26.75*
	Total Nitrogen,Calc,Aqueous			*10*			*$9.00*
	Sodium,EPA 200.7,ICP,Aqueous			*10*			*$24.00*
	Env Maint Fee (per sample)			*10*			*$5.00*
F2404760001	MWB-154758	07/23/2024	07/23/2024	W010	WA		
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$16.10*
	Total Dissolved Solids,SM2540C,WA			*10*			*$13.30*
	Sodium,EPA 200.7,ICP,Aqueous			*10*			*$15.40*
	Total Nitrogen,Calc,Aqueous			*10*			*$5.60*
	TKN,351.2,Aqueous			*10*			*$18.20*
	Nitrite EPA 300.0			*10*			*$16.10*
	Nitrate EPA 300.0			*10*			*$16.10*
	Total Phosphorus,365.4,Aqueous			*10*			*$19.47*
	Chloride EPA 300.0			*10*			*$25.00*
	Gross Alpha, EPA 900, Water			*10*			*$75.00*
	Radium 226, EPA 903.1,Water			*10*			*$134.00*
	Radium 228, EPA Ra-05,Water			*10*			*$144.00*
F2404760002	MWC-154759	07/23/2024	07/23/2024	W010	WA		
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$16.10*
	Total Dissolved Solids,SM2540C,WA			*10*			*$13.30*
	Sodium,EPA 200.7,ICP,Aqueous			*10*			*$15.40*
	Total Nitrogen,Calc,Aqueous			*10*			*$5.60*
	TKN,351.2,Aqueous			*10*			*$18.20*
	Nitrite EPA 300.0			*10*			*$16.10*
	Nitrate EPA 300.0			*10*			*$16.10*
	Total Phosphorus,365.4,Aqueous			*10*			*$19.47*
	Chloride EPA 300.0			*10*			*$25.00*
	Gross Alpha, EPA 900, Water			*10*			*$75.00*
	Radium 226, EPA 903.1,Water			*10*			*$134.00*
	Radium 228, EPA Ra-05,Water			*10*			*$144.00*
F2404760003	MWI-154761	07/23/2024	07/23/2024	W010	WA		

Invoice

Invoice: 801669
Date: 08/01/2024

Invoice To: Clear Water Solutions Accounts Payable

Client Clear Water Solutions
Account ID: ESILEECAIN
PO:

Charge Details

Lab ID	Sample ID	Collected	Received	TAT	Mx	Chain	Charge
	Nitrate+Nitrite,4500NO3F,Aqueous			*10*			*$16.10*
	Total Dissolved Solids,SM2540C,WA			*10*			*$13.30*
	Sodium,EPA 200.7,ICP,Aqueous			*10*			*$15.40*
	Total Nitrogen,Calc,Aqueous			*10*			*$5.60*
	TKN,351.2,Aqueous			*10*			*$18.20*
	Nitrite EPA 300.0			*10*			*$16.10*
	Nitrate EPA 300.0			*10*			*$16.10*
	Total Phosphorus,365.4,Aqueous			*10*			*$19.47*
	Chloride EPA 300.0			*10*			*$25.00*
	Gross Alpha, EPA 900, Water			*10*			*$75.00*
	Radium 226, EPA 903.1,Water			*10*			*$134.00*
	Radium 228, EPA Ra-05,Water			*10*			*$144.00*

Payment Details

TERMS: Payment is due upon completion of work unless prior arrangements have been made. The client will be charged at a rate of 1.5% interest for each month after the first 30 days. In the event of non-payment, the client agrees to pay all collection costs and attorney's fees in addition to the original billing amount and the accrued interest.

Remit To: Advanced Environmental Laboratories, Inc.
P.O. Box 551580
Jacksonville, FL 32255-1580
Phone (904) 363-9350
Fax (904) 363-9354

THE HOME DEPOT
How doers get more done.
2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119
6340 00053 44007 07/02/24 02:16 PM
SALE SELF CHECKOUT
611942066582 PVC40 PEPIPE <A>
1/2" X 10' PVC40 PE PIPE
3@4.71 14.13
611942147984 1/2" COUP PK <A> 7.71
1/2" SCH 40 COUPLING SXS (35 PACK)
611942147946 1/2" EL PACK <A> 10.56
1/2" SCH 40 90 DEG ELBOW SXS 30 PK
051411961114 1/2IN STRAP <A>
R460 RGD 1-HOLE STRAP 1/2" PK4
2@1.22 2.44
611942038336 1/2 M ADAPTR <A>
1/2" PVC MALE ADAPTER SXMPT
2@0.75 1.50
008925148173 DIABL045T1SD <A>
DIABLO STEEL DEMON 4.5"X.045" TYPE 1
4@4.47 17.88
092097242159 TAPCON 1/4 <A> 12.97
TAPCON 1/4X1-1/4 HEX HEAD, 25 PK.
045242546398 3/4 IN. X 4 <A> 17.77
MKE 3/4"X 6"CARBIDE HAMMERDRILL BIT
SUBTOTAL 84.96
SALES TAX 6.37
TOTAL $91.33
XXXXXXXXXXXX2623 VISA USD$ 91.33
TA
AUTH CODE 092728/3531352
Chip Read VISA CREDIT
AID A0000000031010
P.O.#/JOB NAME: 0
6340 07/02/24 02:16 PM

Sapp Environmental Services, Inc.
1351 Industrial Way E
Sebring, FL 33870 USA
+18634654567
sappseptic@gmail.com

INVOICE

BILL TO
Clear Water Solutions
3801 Youth Care Lane
Sebring, FL 33870

INVOICE # 13430 CM
DATE 07/01/2024

TERMS Due on receipt

SITE ADDRESS
Star/Clam Sebring

DATE	ACTIVITY	QTY	RATE	AMOUNT
07/01/2024	**Pump Out** provided support at Sebring location with 4000 gallons processed. Hauled 1000 gallons away truck at location 5 1/2 hours	1	1,000.00	1,000.00

provided support at Sebring location with 4000 gallons processed. Hauled 1000 gallons away truck at location 5 1/2 hours

BALANCE DUE **$1,000.00**

A 1.5% interest rate per month will be added to any unpaid balance in addition to any legal fees incurred for collection of past due amounts.

2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119

6340 00052 54446 07/04/24 08:56 AM
SALE SELF CHECKOUT

[redacted]

052063416045 SEWER EL <A>
4" SEWER/DRAIN EL 22-1/2D D3034 PVC
4@4.21 16.84
052063144030 4IN 45D EL <A>
4" SEWER/DRAIN EL 45D D3034 PVC
2@3.88 7.76
052063404752 4IN TEE <A> 7.92
4" SEWER/DRAIN TEE D3034 PVC
052063444185 4IN PLUG <A> 4.74
4" SEWER/DRAIN C.O. PLUG D3034 PVC
052063444116 C.O. ADAPTER <A> 7.92
4" SEWER/DRAIN C.O. ADPTR D3034 PVC
052063444055 4IN COUPLING <A>
4" SEWER/DRAIN COUPLING D3034 PVC
4@3.88 15.52
052063434056 4IN CAP <A> 3.67
4" SEWER/DRAIN CAP D3034 PVC
018578000124 FLEX CPLG <A>
4" COUPLING FOR CI,PL,CU,LEAD
3@9.86 29.58

SUBTOTAL 158.80
SALES TAX 11.91
TOTAL $170.71
XXXXXXXXXXXX2623 VISA

USD$ 170.71
TA

AUTH CODE 058363/1520781
Chip Read
AID A0000000031010

VISA CREDIT

Manage payment

You paid $1950.00

to Sapp Services on 07/06/2024

Payment details

Invoice no.	3672
Invoice amount	$1950.00
Total amount	**$1950.00**
Status	Paid
Payment method	VISA****2623
Authorization ID	MS0230066399

Please don't reply to this email, if you need any help regarding this message, please contact the business directly

Thank you,

Sapp Environmental Services, Inc.
1351 Industrial Way E
Sebring, FL 33870 USA
+18634654567
sappseptic@gmail.com

INVOICE

BILL TO
Clear Water Solutions
3801 Youth Care Lane
Sebring, FL 33870

INVOICE # 13465 CM
DATE 07/03/2024

TERMS Due on receipt

SITE ADDRESS
Sebring

DATE	ACTIVITY	QTY	RATE	AMOUNT
07/03/2024	**Service Call:Service Call** provided support with the 4000 gallon pump truck & driver on location for 9 hours	1	1,400.00	1,400.00

provided support with the 4000 gallon pump truck & driver on location for 9 hours

BALANCE DUE **$1,400.00**

A 1.5% interest rate per month will be added to any unpaid balance in addition to any legal fees incurred for collection of past due amounts.

TAYLOR RENTAL
4611 US 27 S
SEBRING, FL 33870

07/08/2024 08:42:43

CREDIT CARD

VISA SALE

Card #	XXXXXXXXXXXX2623
Network:	VISA
SEQ #:	9
Batch #:	370
INVOICE	9
Approval Code:	072302
Entry Method:	Manual
Mode:	Online
Avs Code:	NYZ

SALE AMOUNT $225.21

CUSTOMER COPY

R RENTAL®

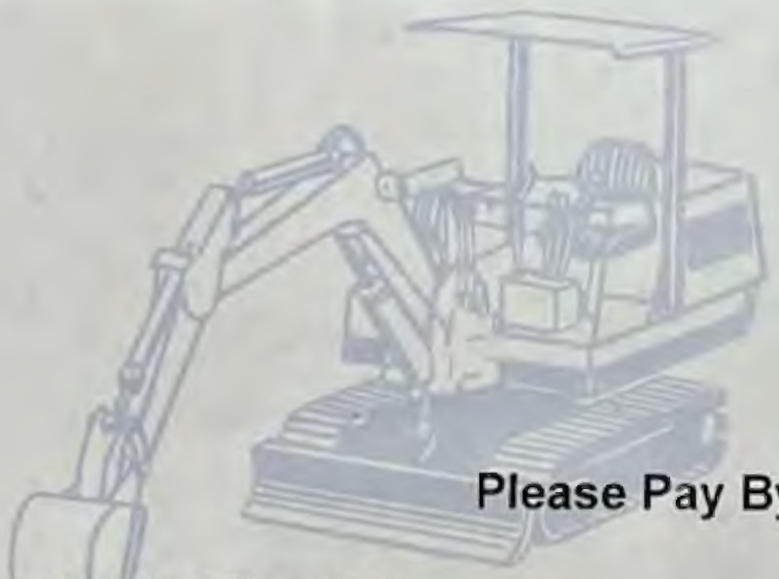
523 N Hwy. 98
Okeechobee, FL 34972
863-467-2239 • Fax 863-467-2631
shalina.taylorrental@gmail.com
entalsebring.com

Customer #: 65464
Phone 352-640-4976

Status: Completed
Invoice #: 401715-1
Invoice Date: Mon 7/ 8/2024
Date Out: Wed 7/ 3/2024 12:52PM

Operator: Pamela Vivirito

ns	Part#	Status	Returned Date	Price
S 420 14"Cutoff Saw #29	TS420	Returned	Mon 7/ 8/2024 9:35AM	$304.00
lade, 14" diamond - Rental		Returned	Mon 7/ 8/2024 9:35AM	$130.50
) concrete!				
or green concrete!				
eplace damaged blade at $100.00				
aw. If renting blade only, the rates are $30.00 for 4 hrs, $40.00 for 24				



Please Pay By This Invoice - Taylor Rental

Payments made on this contract:

Rental/Sale Paid	$120.94	Wed 7/ 3/2024 12:53PM Credit Card
Rental/Sale Paid	$120.94	Sat 7/ 6/2024 1:02PM Credit Card
Rental/Sale Paid	$225.21	Mon 7/ 8/2024 9:39AM Credit Card
Total	**$467.09**	

Rental Contract

This is a contract. The back of this contract contains important terms and conditions, including Lessor's disclaimer from all liability for injury or damage and details of customer's obligations. They are a part of this contract - Read them!

Notify Lessor within 1/2 hour of occurrence if equipment does not function properly or no refund or allowance will be made.

I acknowledge receipt in good order of the items rented, and certify that I have read and agree to all tems of this contract.

I authorize Taylor Rental to charge any unpaid balance of this contract which has not been paid in full within 30 days after the date stated above to credit or debit card number _____, expiration date _____.

Failure to return property or equipment upon expiration of the rental period and failure to pay all amounts due (including the costs for damage to the property or equipment) are prima facie evidence of intent to defraud, punishable in accordance with Section 812.155, Florida Statutes.

INITIALS: X_____

Signature: _____

Clearwater Solutions

Rental:	$434.50
Subtotal:	$434.50
les Tax Rate Sebring:	$32.59
Total:	$467.09
Paid:	$467.09
Amount Due:	$0.00

Printed On Mon 7/ 8/2024 9:39:27AM

Software by Point-of-Rental Software www.point-of-rental.com

Modification #5
contract-params.SQL.rpt (1)

We're more than just products at work.

TAYLOR RENTAL
4611 US 27 S
SEBRING, FL 33870

07/08/2024 08:42:43

CREDIT CARD

VISA SALE

Card #	XXXXXXXXXXXX2623
Network:	VISA
SEQ #:	9
Batch #:	370
INVOICE	9
Approval Code:	072302
Entry Method:	Manual
Mode:	Online
Avs Code:	NYZ

SALE AMOUNT $225.21

CUSTOMER COPY

R RENTAL®

523 N Hwy. 98
Okeechobee, FL 34972
863-467-2239 • Fax 863-467-2631
shalina.taylorrental@gmail.com
entalsebring.com

Customer #: 65464
Phone 352-640-4976

Status: Completed
Invoice #: 401715-1
Invoice Date: Mon 7/ 8/2024
Date Out: Wed 7/ 3/2024 12:52PM

Operator: Pamela Vivirito

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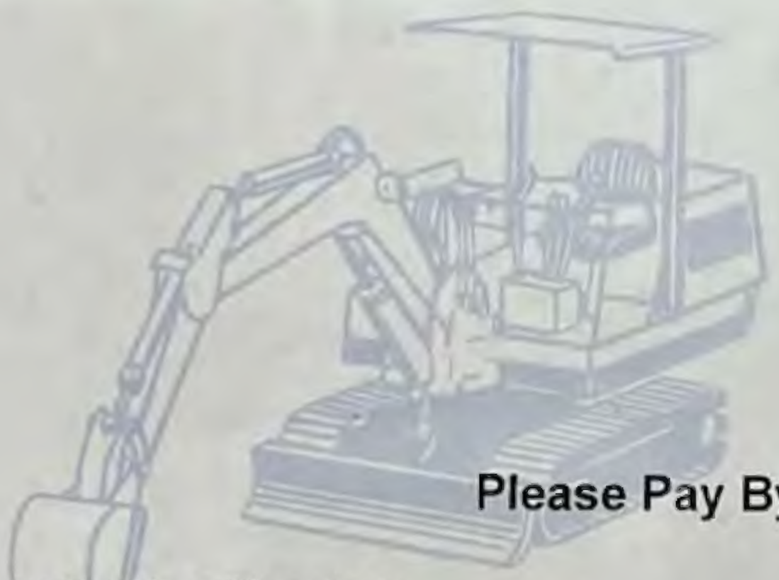
aw. If renting blade only, the rates are $30.00 for 4 hrs, $40.00 for 24				



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Clearwater Solutions

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Subtotal:	**$434.50**
les Tax Rate Sebring:	**$32.59**
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Paid:	**$467.09**
Amount Due:	**$0.00**

Printed On Mon 7/ 8/2024 9:39:27AM

Software by Point-of-Rental Software www.point-of-rental.com

Modification #5
contract-params.SQL.rpt (1)

We're more than just products at work.

TAYLOR RENTAL
4611 US 27 S
SEBRING, FL 33870

07/08/2024 08:42:43

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CUSTOMER COPY

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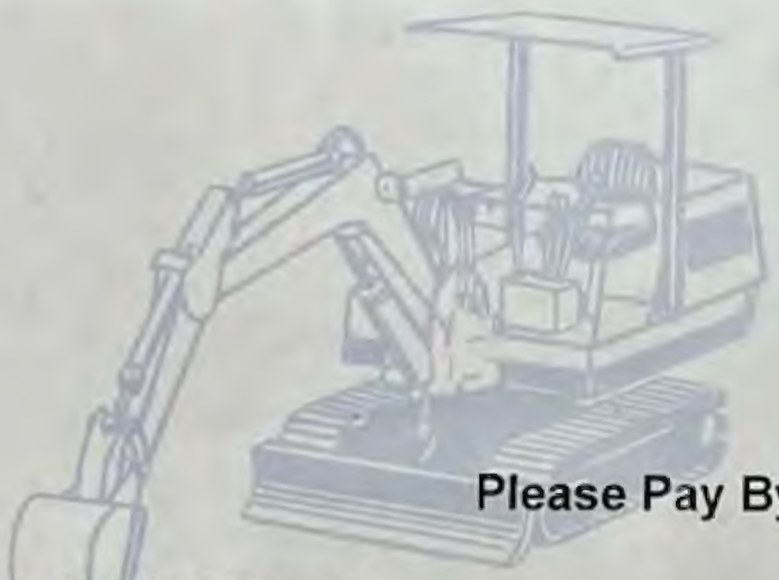

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Clearwater Solutions

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Printed On Mon 7/ 8/2024 9:39:27AM

Software by Point-of-Rental Software www.point-of-rental.com

Modification #5
contract-params SQL.rpt (1)

We're more than just products at work.

CWS
Quality Water. | Vibrant Communities.

TAX ID 20-8152510

EFT REMITTANCE
Bank Name: CIBC Bank USA
Bank Address: 120 South LaSalle Street, Chicago, IL 60603
ABA: [redacted]
Favor of ("F/O"): ClearWater Solutions, LLC Operating Account
Account ("A/C") [redacted]

CHECK REMITTANCE
ClearWater Solutions, LLC | 117 Welborn Street | Greenville, SC 29601

INVOICE

BILL TO

CSWR-Florida Utility Operating Company, LLC.
1630 Des Peres Rd
Suite 140
St Louis, MO 63131

October 21, 2024
Project No: FL.5000.139
Invoice No: 34528

SITE

Sebring Ridge Wastewater
FLA014349

FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Monthly Non-Contract Services from September 1, 2024 to September 30, 2024

Phase	2001	General Plant WW		
Labor				**255.00**
Subcontractors				**567.23**
Expenses				**5,685.44**
			Total this Phase	**$6,507.67**
Phase	2002	Collection & Pumping WW		
Subcontractors				**163.50**
			Total this Phase	**$163.50**
Phase	2003	Treatment & Disposal WW		
Expenses				**222.80**
			Total this Phase	**$222.80**
			Total this Invoice	**$6,893.97**

Billing Backup

Monday, October 21, 2024

Clearwater Solutions LLC Invoice 34528 Dated 10/21/2024 12:59:33 PM

Project FL.5000.139 CSWR FL-NC-Sebring Ridge Wastewater

Phase 2001 General Plant WW

Labor

			Hours	Rate	Amount	
Operator						
500 - Daggett, Gary	9/10/2024		3.00	85.00	255.00	
	WO 273596581 Plumbed in the suction line for the CL2 skid. Finished plumbing in the stenner pumps for the CL2 skid at the WWTP in Sebring.GD					
	Totals		3.00		255.00	
	Total Labor					**255.00**

Subcontractors

Smith, Patrick

EX 000000046753	9/10/2024	Smith, Patrick / Lawn maintenance			520.39	
	Total Subcontractors			**1.09 times**	**520.39**	**567.23**

Expenses

Other Chemicals

353955	9/9/2024	Hawkins, Inc. / Chemicals / Invoice: 6860649, 9/9/2024			5,216.00	
	Total Expenses			**1.09 times**	**5,216.00**	**5,685.44**
				Total this Phase		**$6,507.67**

Phase 2002 Collection & Pumping WW

Subcontractors

Smith, Patrick

EX 000000047043	9/13/2024	Smith, Patrick / WO 279152469 Pumping services lift station			150.00	
	Total Subcontractors			**1.09 times**	**150.00**	**163.50**
				Total this Phase		**$163.50**

Phase 2003 Treatment & Disposal WW

Expenses

Materials & Supplies

000000046753	9/9/2024	Smith, Patrick / WO 279152469 Chemical grade hose for cl2			204.40	
	Total Expenses			**1.09 times**	**204.40**	**222.80**
				Total this Phase		**$222.80**
				Total this Project		**$6,893.97**
				Total this Report		**$6,893.97**

Invoice
1030

Paid

Subtotal:	$500.00
Tax:	$0.00
Past Balance:	$0.00
Processing Fee:	$20.39
Amount Due:	$520.39
Payment - 09/10:	-$520.39
Remaining Balance:	**$0.00**

Item	Quantity	Pric
Lawn Care and Maintenance	1.0	$500

Thank You For Your Business!

Download / Print

Powered by stripe

Original

Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	**$5,216.10**
Invoice Number	6860649
Invoice Date	9/9/24
Sales Order Number/Type	4619529 SL
Branch Plant	75
Shipment Number	5505709

Sold To: 501747
ACCOUNTS PAYABLE
CLEARWATER SOLUTIONS
2178 Moores Mill Road
Auburn AL 36830

Ship To: 501748
SEBRING RIDGE UTILITIES
4950 STAR AVE
SEBRING FL 33870

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
10/9/24	Net 30	PPA Origin	HWTG			390

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	Y	1,420.0000	GA	$3.4000	GA	13,731.4 LB	$4,828.00
		1 LB BLK (Mini-Bulk)		1420.0000	GA			13,731.4 GW	
1.010	Fuel Surcharge	Freight	Y	1.0000	EA	$26.0000			$26.00

********** Receive Your Invoice Via Email **********

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Tax Rate	Sales Tax
7.5 %	$362.10

Invoice Total **$5,216.10**

No Discounts on Freight

IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 617-8581
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: [redacted]
ABA/Routing #: [redacted]
Swift Code#: [redacted]
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

1:32 5G
Ringer

Sapp Environmental Services, Inc.
1351 Industrial Way E
Sebring, FL 33870 USA
+18634654567
sappseptic@gmail.com

INVOICE

BILL TO
Clear Water Solutions
3801 Youth Care Lane
Sebring, FL 33870

INVOICE # 13907 CM
DATE 09/11/2024

TERMS Due on receipt

SITE ADDRESS
Star/Clam Sebring

DATE	ACTIVITY	QTY	RATE	AMOUNT
09/11/2024	**Service Call:Service Call** service call--was able to re start pump to empty lift station	1	150.00	150.00

service call--was able to re start pump to empty lift station

PAYMENT 150.00
BALANCE DUE **$0.00**

PAID

A 1.5% interest rate per month will be added to any unpaid balance in addition to any legal fees incurred for collection of past due amounts.

Open Micro...365 (Office)

Thanks for making us
Your Hardware Store

TRIANGLE HARDWARE

3129 US HWY 27 S
SEBRING, FL 33870
(863) 385-2516

SMITH/PATRICK

ITEM	QTY	SALE/REG	EXT
BVT1381	24.00	7.59	182.16
6710651	LF		
TUBING VINYL BRAIDED 1ID			
1IDX1-3/8OD			
078575168203	2.00	3.99	7.98
2385961	EA		
HOSE CLAMP SS PLUMBING SIZE			

SUBTOTAL $	190.14
TAX $	14.26
TOTAL $	**204.40**

CREDIT CARD 204.40

CARD **********7635
AUTH 093971

EMPLOYEE	TERM	INV#	TIME	DATE
10	2	179920	09:56	09-Sep-24

THANK YOU FOR YOUR BUSINESS!

Returns in open packages or no receipts
are subject to a 25% restocking fee

INVOICE

ATTACHMENT 7

Response to Deficiency Item 2.a.iv.

TKCB (Sun Lake Estates)

A&D Water Systems, Inc.
1530 NW 25th Drive
Okeechobee, FL 34972 US
(863) 467-7700
admin@adwatersystems.com

Invoice 18840

BILL TO
Daniel Janowiak
CSWR- Florida Utility
Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

DATE	PLEASE PAY	DUE DATE
01/26/2024	$857.48	02/25/2024

DELIVERY LOCATION
Sun Lake Estates

DATE	ACTIVITY	QTY	PRICE	AMOUNT
	702A Sodium Hypochlorite	215	3.51	754.65T
	999 Delivery Charge	1	50.00	50.00

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

SUBTOTAL	804.65
TAX (0.07)	52.83
TOTAL	857.48
TOTAL DUE	$857.48

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 4% ($2.00 minimum) will be charged on all credit/debit card payments.

THANK YOU.

Please call our office for special orders or to add to your delivery.
(863)467-7700, ask for Elizabeth or Katie
Thank you for your business.

A&D Water Systems, Inc.
1530 NW 25th Drive
Okeechobee, FL 34972 US
(863) 467-7700
admin@adwatersystems.com

BILL TO
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

INVOICE 19018

DATE 02/23/2024 **TERMS** Net 30

DUE DATE 03/24/2024

DELIVERY LOCATION
sun lake estates

DATE	ACTIVITY	QTY	PRICE	AMOUNT
	702A Sodium Hypochlorite	95	3.51	333.45T
	999 Delivery Charge	1	50.00	50.00

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

SUBTOTAL	383.45
TAX (0.07)	23.34
TOTAL	406.79

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 4% ($2.00 minimum) will be charged on all credit/debit card payments. ACH PROCESSING FEES APPLY: 1.5% will be charged on all ACH payments. Thank you for your prompt payments.

TOTAL DUE $406.79

Please call our office for special orders or to add to your delivery.
(863)467-7700, ask for Elizabeth or Katie
Thank you for your business.

A&D Water Systems, Inc.
1530 NW 25th Drive
Okeechobee, FL 34972 US
(863) 467-7700
admin@adwatersystems.com

BILL TO
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

INVOICE 19174

DATE 03/25/2024 **TERMS** Net 30

DUE DATE 04/24/2024

DELIVERY LOCATION
Sun Lake Estates

DATE	ACTIVITY	QTY	PRICE	AMOUNT
	702A Sodium Hypochlorite	55	3.51	193.05T
	999 Delivery Charge	1	50.00	50.00

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

SUBTOTAL	243.05
TAX (0.07)	13.51
TOTAL	256.56

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 4% ($2.00 minimum) will be charged on all credit/debit card payments. ACH PROCESSING FEES APPLY: 1.5% will be charged on all ACH payments. Thank you for your prompt payments.

TOTAL DUE **$256.56**

Please call our office for special orders or to add to your delivery.
(863)467-7700, ask for Elizabeth or Katie
Thank you for your business.

A&D Water Systems, Inc.
1530 NW 25th Drive
Okeechobee, FL 34972 US
(863) 467-7700
admin@adwatersystems.com

BILL TO
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

INVOICE 19346

DATE 04/23/2024 **TERMS** Net 30

DUE DATE 05/23/2024

DELIVERY LOCATION
Sun Lake Estates

DATE	ACTIVITY	QTY	PRICE	AMOUNT
	702A Sodium Hypochlorite	140	3.51	491.40T
	999 Delivery Charge	1	50.00	50.00

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

SUBTOTAL	541.40
TAX (0.07)	34.40
TOTAL	575.80

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 2.8% will be charged on all credit/debit card payments when paid through the online payment link.

ACH/BANK TRANSFER PROCESSING FEES APPLY: 1% will be charged on all ACH payments. Thank you for your prompt payments.

TOTAL DUE **$575.80**

Please call our office for special orders or to add to your delivery.
(863)467-7700, ask for Elizabeth or Katie
Thank you for your business.

INVOICE

A & D Water Systems, Inc
1530 NW 25th Drive
Okeechobee, FL 34972

admin@adwatersystems.com
+1 (863) 467-7700

Bill to
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

Ship to
Daniel Janowiak
CSWR- Florida Utility Operating Co.

Invoice details
Invoice no.: 19786
Terms: Net 30
Invoice date: 06/28/2024
Due date: 07/28/2024

Delivery Location: Sun Lake Estates

#	Product or service	Description	Qty	Rate	Amount
1.	**702A**	Sodium Hypochlorite	150	$3.65	$547.50
2.	**999**	Delivery Charge	1	$50.00	$50.00

Subtotal	$597.50
Sales tax (6.42%)	$38.33
Total	**$635.83**

Note to customer

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 2.8% will be charged on all credit/debit card payments when paid through the online payment link.

ACH/BANK TRANSFER PROCESSING FEES APPLY: 1% will be charged on all ACH payments. Thank you for your prompt payments.

INVOICE

A & D Water Systems, Inc
1530 NW 25th Drive
Okeechobee, FL 34972

admin@adwatersystems.com
+1 (863) 467-7700

Bill to
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

Ship to
Daniel Janowiak
CSWR- Florida Utility Operating Co.

Invoice details
Invoice no.: 19933
Terms: Net 30
Invoice date: 07/29/2024
Due date: 08/28/2024

Delivery Location: Sun Lake Estates

#	Product or service	Description	Qty	Rate	Amount
1.	**702A**	Sodium Hypochlorite	215	$3.65	$784.75
2.	**999**	Delivery Charge	1	$50.00	$50.00

Subtotal	$834.75
Sales tax 6.58%	$54.93
Total	**$889.68**

Note to customer
PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 2.8% will be charged on all credit/debit card payments when paid through the online payment link.

ACH/BANK TRANSFER PROCESSING FEES APPLY: 1% will be charged on all ACH payments. Thank you for your prompt payments.

INVOICE

A & D Water Systems, Inc
1530 NW 25th Drive
Okeechobee, FL 34972

admin@adwatersystems.com
+1 (863) 467-7700

Bill to
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

Ship to
Daniel Janowiak
CSWR- Florida Utility Operating Co.

Invoice details
Invoice no.: 20162
Terms: Net 30
Invoice date: 09/03/2024
Due date: 10/03/2024

Delivery Location: Sun Lake Estates

#	Product or service	Description	Qty	Rate	Amount
1.	**702A**	Sodium Hypochlorite	230	$3.65	$839.50
2.	**999**	Delivery Charge	1	$50.00	$50.00

Subtotal	$889.50
Sales tax	$58.77
Total	**$948.27**

Note to customer
PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 2.8% will be charged on all credit/debit card payments when paid through the online payment link.

ACH/BANK TRANSFER PROCESSING FEES APPLY: 1% will be charged on all ACH payments. Thank you for your prompt payments.

INVOICE

A & D Water Systems INC
1530 NW 25th Dr
Okeechobee, FL 34972

katieschriber@gmail.com
+1 (863) 634-2063

Bill to
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

Ship to
Daniel Janowiak
CSWR- Florida Utility Operating Co.

Invoice details
Invoice no.: 20393
Terms: Net 30
Invoice date: 10/14/2024
Due date: 11/13/2024

Delivery Location: Sun Lake Estates

#	Product or service	Description	Qty	Rate	Amount
1.	**702A**	Sodium Hypochlorite	210	$3.65	$766.50
2.	**999**	Delivery Charge	1	$50.00	$50.00

Subtotal	$816.50
Sales tax	$53.66
Total	**$870.16**

Note to customer
PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 2.8% will be charged on all credit/debit card payments when paid through the online payment link.

ACH/BANK TRANSFER PROCESSING FEES APPLY: 1% will be charged on all ACH payments. Thank you for your prompt payments.

INVOICE

A & D Water Systems INC
1530 NW 25th Dr
Okeechobee, FL 34972

admin@adwatersystems.com
+1 (863) 467-7700

Bill to
Daniel Janowiak
CSWR- Florida Utility Operating Co.
1630 Des Peres Rd. Ste. 140
St. Louis, MO 63131

Ship to
Daniel Janowiak
CSWR- Florida Utility Operating Co.

Invoice details
Invoice no.: 20646
Terms: Net 30
Invoice date: 11/25/2024
Due date: 12/25/2024

Delivery Location: Sun Lake Estates

#	Product or service	Description	Qty	Rate	Amount
1.	**702A**	Sodium Hypochlorite	170	$3.65	$620.50
2.	**999**	Delivery Charge	1	$50.00	$50.00

Subtotal	$670.50
Sales tax	$43.44
Total	**$713.94**

Note to customer

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

CREDIT/DEBIT CARD PROCESSING FEES APPLY: 2.8% will be charged on all credit/debit card payments when paid through the online payment link.

ACH/BANK TRANSFER PROCESSING FEES APPLY: 1% will be charged on all ACH payments. Thank you for your prompt payments.

ATTACHMENT 8

Response to Deficiency Item 2.b.i.

Sunshine/Sandy Acres – Additional Plant Operating Reports

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

See page 4 for instructions.

A. Public Water System (PWS) Information

PWS NAME: Sandy Acres			PWS Identification Number: 3421118
PWS Type: ☑ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community ☐ Consecutive			
Number of Service Connections at End of Month: 257	Total Population Served at End of Month: 643		
PWS Owner: CSWR-Florida Utility Operating Company			
Contact Person: Arthur Faiello	Contact Person's Title: Regional Manager		
Contact Person's Mailing Address: 1630 Des Peres Rd., Ste 140	City: Des Peres	State: MO	Zip Code: 63131
Contact Person's Telephone Number: 314-464-3618	Contact Person's Fax Number: N/A		
Contact Person's E-Mail Address: arthur@cswrgroup.com			

B. Water Treatment Plant Information

Plant Name: Sandy Acres			Plant Telephone Number: 352-390-6555
Plant Address: 16968 SE 251st Ter.	City: Umatilla	State: FL	Zip Code: 32784
Type of Water Treated by Plant: ☑ Raw Ground Water ☐ Purchased Finished Water			
Permitted Maximum Day Operating Capacity of Plant, gallons per day: 43,200			
Plant Category (per subsection 62-699.310(4), F.A.C.): V	Plant Class (per subsection 62-699.310(4), F.A.C.): Consecutive		

Licensed Operators	Name	License Class	License Number	Day(s)/Shift(s) Worked
Lead/Chief Operator:	Keanu Wadhams	C	29559	Sunday - Saturday
Other Operators:	Eugene Cusick	C	7728	Sunday - Saturday
	Micha Best	C	27152	Sunday - Saturday
	Steven Moore	C	28035	Sunday - Saturday

II. Certification by Lead/Chief Operator

I, the undersigned water treatment plant operator licensed in Florida, am the lead/chief operator of the water treatment plant identified in Part I of this report. I certify that the information provided in this report is true and accurate to the best of my knowledge and belief. I certify that all drinking water treatment chemicals used at this plant conform to NSF International Standard 60 or other applicable standards referenced in subsection 62-555.320(3), F.A.C. I also certify that the following additional operations records for this plant were prepared each day that a licensed operator staffed or visited this plant during the month indicated above: (1) records of amounts of chemicals used and chemical feed rates; and (2) if applicable, appropriate treatment process performance records. Furthermore, I agree to retain these additional operations records at the plant site for at least ten years and to make them available for review upon request.

Signature and Date	Printed or Typed Name	License Number
08/05/24	Keanu Wadhams - State Director	29559

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 3421118	Plant Name: Sandy Acres

III. Daily Data for the Month/Year of: July-24

Means of Achieving Four-Log Virus Inactivation/Removal: * ☑ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combined Chlorine (Chloramines) ☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☑ Free Chlorine ☐ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide

			CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										
			CT Calculations							UV Dose			
Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal	Peak Flow Rate, gpd	Lowest Residual Disinfectant Concentration (C) Before or at First Customer During Peak Flow, mg/L	Disinfectant Contact Time (T) at C Measurement Point During Peak Flow, minutes	Lowest CT Provided Before or at First Customer During Peak Flow, mg-min/L	Temp. of Water, °C	pH of Water, if Applicable	Minimum CT Required, mg-min/L	Lowest Operating UV Dose, mW-sec/cm2	Minimum UV Dose Required, mW-sec/cm2	Lowest Residual Disinfectant Concentration at Remote Point in Distribution System, mg/L	Emergency or Abnormal Operating Conditions; Repair or Maintenance Work that Involves Taking Water System Components Out of Operation
1	24	94666										1.3	
2	24	105000											
3	24	105000										1.2	
4	24	86000											
5	24	86000											
6	24	86000										1.3	
7	24	103000											
8	24	103000										1.2	
9	24	69500											
10	24	69500										1.1	
11	24	85000											
12	24	85000										1.2	
13	24	92666											
14	24	92666											
15	24	92666										1.2	
16	24	94500											
17	24	94500										1.2	
18	24	89000											
19	24	89000										1.2	
20	24	75333											
21	24	75333											
22	24	75333										1.2	
23	24	58500											
24	24	58500										1.0	
25	24	63000											
26	24	63000										1.1	
27	24	67000											
28	24	67000											
29	24	67000										1.1	
30	24	61500											
31	24	61500										1.2	
Total		2515663											
Average		81150.41935											
Minimum		58500										1	
Maximum		105000										1.3	

** Refer to the instructions for this report to determine which plants must provide this information.*

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

See page 4 for instructions.

A. Public Water System (PWS) Information

PWS NAME: Sandy Acres				PWS Identification Number:	3421118
PWS Type: ☑ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community ☐ Consecutive					
Number of Service Connections at End of Month:	257	Total Population Served at End of Month:	643		
PWS Owner:	CSWR-Florida Utility Operating Company				
Contact Person:	Arthur Faiello	Contact Person's Title:	Regional Manager		
Contact Person's Mailing Address:	1630 Des Peres Rd., Ste 140	City: Des Peres		State: MO	Zip Code: 63131
Contact Person's Telephone Number:	314-464-3618	Contact Person's Fax Number:	N/A		
Contact Person's E-Mail Address:	arthur@cswrgroup.com				

B. Water Treatment Plant Information

Plant Name:	Sandy Acres			Plant Telephone Number:	352-390-6555
Plant Address:	16968 SE 251st Ter.	City: Umatilla		State: FL	Zip Code: 32784
Type of Water Treated by Plant:	☑ Raw Ground Water ☐ Purchased Finished Water				
Permitted Maximum Day Operating Capacity of Plant, gallons per day:	43,200				
Plant Category (per subsection 62-699.310(4), F.A.C.):	V	Plant Class (per subsection 62-699.310(4), F.A.C.):	Consecutive		

Licensed Operators	Name	License Class	License Number	Day(s)/Shift(s) Worked
Lead/Chief Operator:	Keanu Wadhams	C	29559	Sunday - Saturday
Other Operators:	Eugene Cusick	C	7728	Sunday - Saturday
	Elijah Hagen	C	27650	Sunday - Saturday
	Steven Moore	C	28035	Sunday - Saturday

II. Certification by Lead/Chief Operator

I, the undersigned water treatment plant operator licensed in Florida, am the lead/chief operator of the water treatment plant identified in Part I of this report. I certify that the information provided in this report is true and accurate to the best of my knowledge and belief. I certify that all drinking water treatment chemicals used at this plant conform to NSF International Standard 60 or other applicable standards referenced in subsection 62-555.320(3), F.A.C. I also certify that the following additional operations records for this plant were prepared each day that a licensed operator staffed or visited this plant during the month indicated above: (1) records of amounts of chemicals used and chemical feed rates; and (2) if applicable, appropriate treatment process performance records. Furthermore, I agree to retain these additional operations records at the plant site for at least ten years and to make them available for review upon request.

Signature and Date	Printed or Typed Name	License Number
10/04/24	Keanu Wadhams - State Director	29559

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number:	3421118	Plant Name:	Sandy Acres

III. Daily Data for the Month/Year of: September-24

Means of Achieving Four-Log Virus Inactivation/Removal: * ☑ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combined Chlorine (Chloramines)
☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☑ Free Chlorine ☐ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide

			CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										
			CT Calculations							UV Dose			
Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal	Peak Flow Rate, gpd	Lowest Residual Disinfectant Concentration (C) Before or at First Customer During Peak Flow, mg/L	Disinfectant Contact Time (T) at C Measurement Point During Peak Flow, minutes	Lowest CT Provided Before or at First Customer During Peak Flow, mg-min/L	Temp. of Water, °C	pH of Water, if Applicable	Minimum CT Required, mg-min/L	Lowest Operating UV Dose, mW-sec/cm2	Minimum UV Dose Required, mW-sec/cm2	Lowest Residual Disinfectant Concentration at Remote Point in Distribution System, mg/L	Emergency or Abnormal Operating Conditions; Repair or Maintenance Work that Involves Taking Water System Components Out of Operation
1	24	65500										1.3	
2	24	77666											
3	24	77666											
4	24	77666										1.3	
5	24	58500											
6	24	58500										1.2	
7	24	76500											
8	24	76500										1.2	
9	24	71000											
10	24	71000										1.2	
11	24	63000											
12	24	63000										1.3	
13	24	64000											
14	24	64000										1.3	
15	24	71666											
16	24	71666											
17	24	71666										1.2	
18	24	73000											
19	24	73000										1.2	
20	24	73000											
21	24	73000										1.2	
22	24	99000											
23	24	99000										1	
24	24	76000											
25	24	76000										1	
26	24	65000											
27	24	65000										1.3	
28	24	69333											
29	24	69333											
30	24	69333										1.3	
31													
Total		2159495											
Average		71983.16667											
Minimum		58500										1	
Maximum		99000										1.3	

** Refer to the instructions for this report to determine which plants must provide this information.*

ATTACHMENT 9

Response to Deficiency Item 2.b.ii.

C.F.A.T. H2O – Additional Plant Operating Report

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

See page 4 for instructions.

A. Public Water System (PWS) Information

PWS NAME: Landfair Subdivision			PWS Identification Number: 3424690
PWS Type: ☑ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community ☐ Consecutive			
Number of Service Connections at End of Month: 231	Total Population Served at End of Month: 578		
PWS Owner: CSWR-Florida Utility Operating Company			
Contact Person: Arthur Faiello	Contact Person's Title: Regional Manager		
Contact Person's Mailing Address: 1630 Des Peres Rd., Ste 140	City: Des Peres	State: MO	Zip Code: 63131
Contact Person's Telephone Number: 314-464-3618	Contact Person's Fax Number: N/A		
Contact Person's E-Mail Address: arthur@cswrgroup.com			

B. Water Treatment Plant Information

Plant Name: Landfair Subdivision			Plant Telephone Number: 352-390-6555
Plant Address: NE 78th St CR200A	City: Ocala	State: FL	Zip Code: 34478
Type of Water Treated by Plant: ☑ Raw Ground Water ☐ Purchased Finished Water			
Permitted Maximum Day Operating Capacity of Plant, gallons per day: 36,000			
Plant Category (per subsection 62-699.310(4), F.A.C.): 5	Plant Class (per subsection 62-699.310(4), F.A.C.): 5		

Licensed Operators	Name	License Class	License Number	Day(s)/Shift(s) Worked
Lead/Chief Operator:	Keanu Wadhams	C	29559	Sunday - Saturday
Other Operators:	Eugene Cusick	C	7728	Sunday - Saturday
	Jason Woods	C	24861	Sunday - Saturday
	Steven Moore	C	28035	Sunday - Saturday

II. Certification by Lead/Chief Operator

I, the undersigned water treatment plant operator licensed in Florida, am the lead/chief operator of the water treatment plant identified in Part I of this report. I certify that the information provided in this report is true and accurate to the best of my knowledge and belief. I certify that all drinking water treatment chemicals used at this plant conform to NSF International Standard 60 or other applicable standards referenced in subsection 62-555.320(3), F.A.C. I also certify that the following additional operations records for this plant were prepared each day that a licensed operator staffed or visited this plant during the month indicated above: (1) records of amounts of chemicals used and chemical feed rates; and (2) if applicable, appropriate treatment process performance records. Furthermore, I agree to retain these additional operations records at the plant site for at least ten years and to make them available for review upon request.

Signature and Date	Printed or Typed Name	License Number
02/03/25	Keanu Wadhams - State Director	29559

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number:	3424690	Plant Name:	Landfair Subdivision

III. Daily Data for the Month/Year of: January-25

Means of Achieving Four-Log Virus Inactivation/Removal: * ☑ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combined Chlorine (Chloramines)
☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☑ Free Chlorine ☐ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide

			CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										
			CT Calculations							UV Dose			
Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal	Peak Flow Rate, gpd	Lowest Residual Disinfectant Concentration (C) Before or at First Customer During Peak Flow, mg/L	Disinfectant Contact Time (T) at C Measurement Point During Peak Flow, minutes	Lowest CT Provided Before or at First Customer During Peak Flow, mg-min/L	Temp. of Water, °C	pH of Water, if Applicable	Minimum CT Required, mg-min/L	Lowest Operating UV Dose, mW-sec/cm2	Minimum UV Dose Required, mW-sec/cm2	Lowest Residual Disinfectant Concentration at Remote Point in Distribution System, mg/L	Emergency or Abnormal Operating Conditions; Repair or Maintenance Work that Involves Taking Water System Components Out of Operation
1	24	35,000										1.00	est
2	24	35,000										1.20	est
3	24	35,000										1.30	est
4	24	35,000										1.20	est
5	24	35,000										1.40	est
6	24	35,000										2.00	est
7	24	35,000										1.40	est
8	24	35,000											est
9	24	35,000										0.91	est
10	24	35,000										1.00	est
11	24	35,000										0.89	est
12	24	35,000											est
13	24	35,000										1.00	est
14	24	35,000										1.80	est
15	24	35,000										1.90	est
16	24	35,000										2.00	est
17	24	35,000										1.80	est
18	24	35,000										1.72	est
19	24	35,000											est
20	24	35,000										2.00	est
21	24	35,000										2.10	est
22	24	35,000										1.88	est
23	24	35,000										1.89	est
24	24	35,000										1.80	est
25	24	35,000										1.75	est
26	24	35,000											est
27	24	35,000										1.80	est
28	24	35,000										1.30	est
29	24	35,000										1.00	est
30	24	35,000										1.30	est
31	24	35,000										1.30	est
Total		1,085,000											
Average		35,000.00											
Minimum		35,000										0.9	
Maximum		35,000										2.1	

** Refer to the instructions for this report to determine which plants must provide this information.*