



PHONE (850) 425-6654 FAX (850) 425-6694 WEB WWW.RADEYLAW.COM
MAIL POST OFFICE BOX 10967 | TALLAHASSEE, FL 32302 OFFICE 301 SOUTH BRONOUGH ST. | STE. 200 | TALLAHASSEE, FL 32301

tcrabb@radeylaw.com

July 28, 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 June 27, 2025, first 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 C.F.A.T. H2O and Neighborhood Utilities, the explanation provided on Schedule B-11 does not address the analysis of major maintenance projects, as required by the schedule.

Response: The explanation provided on Schedule B-11 for C.F.A.T. H2O and Neighborhood Utilities has incorrect text. The revised response to these schedules is “The Company has no maintenance projects greater than 2% of revenue” for both C.F.A.T. H2O and Neighborhood Utilities.

- b. For all applicable systems, Schedules B-7 and B-8 require a comparison of the current and prior test year O&M expenses. While CSWR has owned each system for two years or less, all of the systems have had a prior rate case. Please use the information from these cases.

Response: Please see updated Schedules B-7 & B-8 for all individual systems and consolidated system.

- c. For all applicable systems, Schedules B-7 and B-8 require a benchmark index calculation of the change in customer growth and CPI-U for the comparison of current and prior test year O&M expenses.

Response: Please see updated Schedules B-7 & B-8 for all individual systems and consolidated system.

- d. For all applicable systems, Schedule B-10 requires the method of allocation between the water and wastewater systems be shown. While the allocation percentage is shown, the methodology and calculation of the allocation is not provided.

Response: Please see updated Schedules B-10 for all individual systems and consolidated system.

- e. Schedule E-1 requires a schedule of present and proposed rates. For the North Peninsula wastewater system, the utility's current rates do not match the rates shown in the utility's current tariff. Please correct North Peninsula's Schedule E-1 to reflect the appropriate tariffed rates.

Response: Please see updated Schedule E-1 for North Peninsula.

- f. Schedule E-1 requires that residential wastewater caps be stated. For the applicable wastewater systems, please provide the current residential gallonage cap on Schedule E-1.

Response: Please see updated Schedule E-1 for all individual wastewater systems and consolidated system.

- g. For all systems, the rates shown on Schedule E-1 pgs. 1-2, 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 for all individual systems and consolidated system.

- h. For C.F.A.T H2O on Schedule E-2, line no. 5, column 4, indicates a 2" rate of \$101.38. However, as indicated in the utility's current tariff, the 2" rate is \$101.36. Please correct Schedule E-2 to reflect the appropriate tariffed rates.

Response: Please see the updated Schedule E-2 for C.F.A.T. H2O for the corrected 2" tariff rate.

- i. Schedule E-14 requires that a billing analysis be provided for the residential class of service by meter size for water and wastewater separately. The utility combined water and wastewater as well as all meter sized together. For all individual systems and the consolidated system, please provide the appropriate billing analysis.

Response: Please see updated Schedule E-14 for all individual systems and consolidated system.

- j. Schedule E-2 requires 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 be provided. For all individual systems and the consolidated system, please provide the appropriate Schedule E-2.

Response: Please see updated Schedule E-2 for all individual systems and consolidated system.

- k. When a wastewater system has a residential gallonage cap, the capped gallons from the respective billing analysis is used in calculating revenues on Schedule E-2. For all applicable wastewater systems, please use the appropriate gallons (consolidated factor gallons at the respective gallonage cap) for calculating revenues on Schedule E-2.

Response: Please see updated Schedule E-2 for all individual systems and consolidated system.

- l. 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 updated Schedule E-2 for all individual systems and consolidated system.

- m. 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 for TKCB.

- n. For all applicable systems, on Schedule E-4, please provide a schedule of present and proposed miscellaneous service charges.

Response: The Reconnection, Violation Reconnection, and Premises Visit charges proposed by CSWR-Florida are intended to recover a portion of the operator labor costs required to perform these services. The proposed charges are based on the assumption that each service requires approximately 30 minutes to complete, and the associated costs reflect the hourly labor rates outlined in the Operations Contract.

The Credit Card/ACH processing fees included on Schedule E-4 are direct pass-through charges from the third-party payment processor and reflect the actual transaction costs incurred.

- o. For all systems, the total gallons sold on Schedule E-14 do not match total gallons sold on Schedule F-1 .

Response: CSWR-Florida confirms that the same data set utilized for E-14 is the same data set used for Schedule F-1. Schedule E-14 contains just residential usage while Schedule F-1 contains all gallons sold.

- 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)(a) requires a detailed map showing: (a) the location and size of the applicant's distribution and collection lines as well as its plant sites, and (b) the location and respective classification of the applicant's customers.
 - i. Please provide a detailed map indicating the distribution and collection lines and location and respective classification of the customers for each system.
 - ii. Sunshine/Fore Oaks - The map is labeled as Floyd Clark. Please label the map with the correct system name.
 - iii. Sunshine/Oakcrest Villas/Sun Resort - The map does not include lot lines. Please indicate the lot lines on the map.

Response: Please find a new set of maps enclosed with Attachment 3.

- b. 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.
 - i. Please provide this information for each system.

Response: Please see Attachment 4, "2b(i) - CSWR-FL Chemical Usage List".

- c. 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. Rolling Oaks - April, May, and November 2023.

Response: Please see the Rolling Oaks plant operating reports for April, May, and November 2023 at Attachment 5.

- ii. Sunshine/Belleview - April 2023.

Response: Please see the Sunshine/Belleview plant operating reports for April 2023 at Attachment 6.

- iii. Sunshine/Florida Heights - March 2023.

Response: Please see the Sunshine/Florida Heights plant operating reports for March 2023 at Attachment 7.

- iv. Sunshine/Oak Haven - November 2023.

Response: Please see the Sunshine/Oak Haven plant operating reports for November 2023 at Attachment 8.

- v. Sunshine/Ponderosa - Plant 1 for December 2023.

Response: Please see the Sunshine/Ponderosa Plant 1 operating reports for December 2023 at Attachment 9.

- vi. Sunshine/Ponderosa - Plant 1 for December 2023.

Response: Please see the Sunshine/Ponderosa Plant 2 operating reports for December 2023 at Attachment 10.

- vii. CFAT - January 2025.

Response: Please see the CFAT plant operating reports for January 2025 at Attachment 11.

- viii. Tymber Creek - February 2023 through May 2024.

Response: Please see the Tymber Creek plant operating reports for February 2023 through May 2024 at Attachment 12.

Ms. Elisabeth Draper

Page 6

July 28, 2025



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.)
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.o.

**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 (July 28, 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

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
RATE BASE		
A-1	1	Schedule of Rate Base - Water - Potable
A-1	2	Schedule of Rate Base - Water - Non-Potable
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
A-6	12	Wastewater Plant in Service By Primary Account
A-7	15	Summary of Non-Used and Useful Plant
A-8	16	Annual Accumulated Depreciation Additions and Balances
A-9	17	Water Accumulated Depreciation By Primary Account - Potable
A-9	20	Water Accumulated Depreciation By Primary Account - Non-Potable
A-10	23	Wastewater Accumulated Depreciation By Primary Account
A-11	26	Annual CIAC Additions and Balances
A-12	27	CIAC By Classification
A-13	30	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	31	Accumulated Amortization of CIAC By Classification
A-15	34	Schedule of AFUDC Rates Used
A-16	35	Annual Advances For Construction Additions and Balances
A-17	36	Calculation of Working Capital Allowance
A-18	37	Comparative Balance Sheet - Assets
A-19	39	Comparative Balance Sheet - Liabilities
NET OPERATING INCOME		
B-1	41	Schedule of Water Operating Statement - Potable
B-1	42	Schedule of Water Operating Statement - Non-Potable
B-2	43	Schedule of Wastewater Operating Statement
B-3	44	Adjustments to Operating Statements
B-4	45	Test Year Revenues
B-5	46	Operation and Maintenance Expenses By Month - Water - Potable
B-5	47	Operation and Maintenance Expenses By Month - Water - Non-Potable
B-6	48	Operation and Maintenance Expenses By Month - Wastewater
B-7	49	Comparative Operation and Maintenance Expenses - Water - Potable
B-7	50	Comparative Operation and Maintenance Expenses - Water - Non-Potable
B-8	51	Comparative Operation and Maintenance Expenses - Wastewater
B-9	52	Schedule of Test Year Contractual Services
B-10	53	Analysis of Rate Case Expense
B-11	54	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	55	Schedule of Allocated Expenses
B-13	56	Depreciation Expense Water - Potable
B-13	57	Depreciation Expense Water - Non-Potable
B-14	58	Depreciation Expense Wastewater
B-15	59	Schedule of Taxes Other Than Income

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

INDEX

INCOME TAX

C-1	60	Reconciliation of Total Income Tax Provision
C-2	61	State and Federal Income Tax Calculation - Current
C-3	62	Schedule of Interest In Tax Expense Calculation
C-4	63	Book/Tax Differences - Permanent
C-5	64	Deferred Tax Expense
C-6	65	Accumulated Deferred Income Taxes
C-7	68	Investment Tax Credits
C-8	72	Parent(s) Debt Information
C-9	73	Income Tax Returns
C-10	74	Miscellaneous Tax Information

COST OF CAPITAL

D-1	75	Requested Cost of Capital
D-2	76	Reconciliation of Capital Structure to Requested Rate Base
D-3	77	Preferred Stock Outstanding
D-4	78	Short-Term Debt
D-5	79	Long-Term Debt
D-6	80	Variable Rate Long-Term Debt
D-7	81	Schedule of Customer Deposits

RATE SCHEDULES

E-1	82	Rate Schedule
E-2	84	Revenue Schedule At Present and Proposed Rates
E-3	86	Customer Monthly Billing Schedule
E-4	88	Miscellaneous Service Charges
E-5	90	Miscellaneous Service Charge Revenue
E-6	92	Public Fire Hydrants Schedule
E-7	93	Private Fire Protection Schedule
E-8	94	Contracts and Agreements Schedule
E-9	95	Tax or Franchise Fee Schedule
E-10	96	Service Availability Charges Schedule
E-11	98	Guaranteed Revenue Received Schedule
E-12	99	Class A Utility Cost of Service Study
E-13	100	Projected Test Year Revenue Calculation
E-14	101	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	102	Gallons of Water Pumped, Sold and Unaccounted For
F-2	103	Gallons of Wastewater Treated
F-3	104	Water Treatment Plant Data
F-4	105	Wastewater Treatment Plant Data
F-5	106	Used and Useful Calculations - Water Treatment Plant
F-6	107	Used and Useful Calculations - Wastewater Treatment Plant
F-7	108	Used and Useful Calculations - Distribution and Collection Systems
F-8	109	Margin Reserve Calculations
F-9	110	Equivalent Residential Connections - Water
F-10	111	Equivalent Residential Connections - Wastewater

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

INDEX

ADDITIONAL

- | | |
|-----|-------------------------------------|
| 112 | Standalone Rate Design - Water |
| 113 | Standalone Rate Design - Wastewater |

Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Interim [] Final [X]

Historical [X] Projected []

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

Line No.	(1) Description	(2) 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 Commission

Company: CSWR-Florida (Aquarina)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Interim [] Final [X]

Historical [X] Projected []

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

Line No.	(1) Description	(2) 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 Commission

Company: CSWR-Florida (Aquarina)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) 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****Test Year Ended: 1/31/2025****Interim ☐ Final ☒****Historical ☒ Projected ☐****Schedule: A-3****Page 1 of 1****Preparer: Brent Thies**

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

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

**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-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**

Florida Public Service Commission

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

**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	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

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.

Schedule: A-5
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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

Company: CSWR-Florida (Aqurina)
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.

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) Month # 12	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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**

Florida Public Service Commission

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

**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	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

Company: CSWR-Florida (Aqarina)
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.

Schedule: A-5
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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

Company: CSWR-Florida (Aqurina)
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.

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) Month # 12	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	1,050		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
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	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

Company: CSWR-Florida (Aqurina)
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.

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	<u>INTANGIBLE PLANT</u>							
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	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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

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)	(4)
			Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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

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)	(4)
			Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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

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	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	60	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	47	49	51	54	56	58	60
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	62	64	67	69	71	73	60
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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**

Florida Public Service Commission

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

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
<u>WATER</u>				
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	\$ -	\$ -
		=====	=====	=====

<u>WASTEWATER</u>				
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

Florida Public Service Commission

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

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
<u>WATER</u>								
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

<u>WASTEWATER</u>								
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

Florida Public Service Commission

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

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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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	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

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

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.

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
<u>WATER</u>				
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	\$ -	\$ -
		=====	=====	=====

<u>WASTEWATER</u>				
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

Florida Public Service Commission

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

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
<u>WATER</u>								
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
<u>WASTEWATER</u>								
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

Florida Public Service Commission

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

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
<u>WATER</u>								
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
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
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 deferred 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	2,678,325	2,678,325	2,678,325	2,785,018	2,785,018	2,785,018	2,785,018
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	\$ 5,395,011	\$ 5,616,027	\$ 5,832,442	\$ 6,087,113	\$ 6,205,025	\$ 6,273,644	\$ 6,302,996
5	Less: Accumulated Depreciation	(2,021,723)	(2,025,788)	(2,029,853)	(2,034,278)	(2,038,704)	(2,043,130)	(2,047,556)
6	NET UTILITY PLANT	\$ 3,373,289	\$ 3,590,240	\$ 3,802,589	\$ 4,052,835	\$ 4,166,321	\$ 4,230,514	\$ 4,255,440
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	\$ 3,465,521	\$ 3,676,669	\$ 3,888,614	\$ 4,149,497	\$ 4,263,613	\$ 4,342,063	\$ 4,352,689
		(252,675)	(251,336)	(249,997)	(267,925)	(266,545)	(265,164)	(263,784)

*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	3,758,047	3,758,047	3,758,047	3,758,047	3,758,047	3,758,047	3,209,487
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	6,208,829	6,369,670	6,415,417	6,372,786	6,397,192	6,417,543	6,145,669
5	Less: Accumulated Depreciation	(2,055,012)	(2,062,469)	(2,069,926)	(2,077,382)	(2,084,839)	(2,092,295)	(2,052,535)
6	NET UTILITY PLANT	4,153,817	4,307,201	4,345,491	4,295,404	4,312,353	4,325,248	4,093,134
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	4,254,343	4,402,139	4,423,623	4,386,730	4,398,929	4,403,198	4,185,202
		(393,214)	(391,327)	(389,440)	(387,554)	(385,667)	(383,780)	(319,108)

*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
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	185,357	328,871	B-4
2	Operation & Maintenance	97,513	1,789	99,302	8,341	107,643	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	142,260	1,789	144,048	43,722	187,770	
8	NET OPERATING INCOME	1,255	(1,789)	(534)	141,635	141,100	
9	RATE BASE	1,609,423		1,609,423		1,609,423	
10	RATE OF RETURN	0.08%		-0.03%		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
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	77,702	378,792	B-4
2	Operation & Maintenance	194,671	7,375	202,046	3,497	205,542	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	238,259	7,375	245,634	29,471	275,105	
8	NET OPERATING INCOME	62,831	(7,375)	55,456	48,231	103,687	
9	RATE BASE	1,182,675		1,182,675		1,182,675	
10	RATE OF RETURN	5.31%		4.69%		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	77,353	332,453	B-4
2	Operation & Maintenance	211,275	6,595	217,870	3,481	221,351	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	237,872	6,595.00	244,467	20,398	264,864	
8	NET OPERATING INCOME	17,228	(6,595)	10,633	56,955	67,589	
9	RATE BASE	770,931		770,931		770,931	
10	RATE OF RETURN	2.23%		1.38%		8.77%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)

Schedule: B-3

Docket No.: 20250052

Page 1 of 1

Interim ☐ Final ☒

Docket No.: 20250052

Historical ☒ 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-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	<u>1,788.87</u>	<u>7,374.82</u>	<u>6,595.00</u>
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	<u>35,381</u>	<u>25,975</u>	<u>16,917</u>
31				
32	Revenues			
33	Adjustment for required return	141,635	48,231	56,955
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	8,341	3,497	3,481
40				
41	Total Adjustment to Revenues	<u>185,357</u>	<u>77,702</u>	<u>77,353</u>
42				
43				
44				

Test Year Operating Revenues

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.

Florida Public Service Commission

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

Line No.	WATER SALES		Total Water	WASTEWATER SALES		(1)
	Account No. and Description			Account No. and Description		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
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	\$ 156	\$ 203	\$ 148	\$ (3)	\$ 177	\$ 4,766	\$ (159)	\$ 446	\$ 308	\$ 362	\$ 382	\$ 8,874	\$ 15,661
24	670 Bad Debt Expense	\$ 74	\$ 94	\$ 92	\$ 78	\$ 88	\$ 98	\$ 87	\$ 86	\$ 72	\$ 82	\$ (851)	\$ 81	\$ 80
25	675 Miscellaneous Expenses	\$ 949	\$ 1,016	\$ 1,032	\$ 905	\$ 841	\$ 1,020	\$ 906	\$ 988	\$ 827	\$ 1,047	\$ 4,180	\$ 821	\$ 14,532
26	TOTAL	\$ 5,526	\$ 8,120	\$ 6,323	\$ 6,543	\$ 6,897	\$ 11,063	\$ 6,501	\$ 7,514	\$ 7,092	\$ 5,793	\$ 12,801	\$ 13,340	\$ 97,513

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
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	\$ 156	\$ 203	\$ 148	\$ (3)	\$ 177	\$ 4,766	\$ (159)	\$ 446	\$ 308	\$ 362	\$ 382	\$ 8,874	\$ 15,661
24	670 Bad Debt Expense	\$ 74	\$ 94	\$ 92	\$ 78	\$ 88	\$ 98	\$ 87	\$ 86	\$ 72	\$ 82	\$ (851)	\$ 81	\$ 80
25	675 Miscellaneous Expenses	\$ 949	\$ 1,016	\$ 1,032	\$ 905	\$ 841	\$ 1,020	\$ 906	\$ 988	\$ 827	\$ 1,047	\$ 4,180	\$ 821	\$ 14,532
26	TOTAL	\$ 8,723	\$ 21,868	\$ 14,676	\$ 15,142	\$ 15,262	\$ 19,709	\$ 14,537	\$ 15,151	\$ 16,993	\$ 12,905	\$ 20,810	\$ 18,896	\$ 194,671

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	\$ 232	\$ 307	\$ 221	\$ (16)	\$ 266	\$ 5,306	\$ 2,835	\$ 687	\$ 466	\$ 500	\$ 532	\$ 2,548	\$ 13,883
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	\$ 1,911	\$ 1,735	\$ 1,535	\$ 1,437	\$ 1,780	\$ 1,536	\$ 1,583	\$ 1,407	\$ 1,752	\$ 8,223	\$ 1,214	\$ 25,871
27	TOTAL	\$ 13,190	\$ 17,040	\$ 15,915	\$ 15,159	\$ 17,931	\$ 22,494	\$ 18,062	\$ 19,438	\$ 16,677	\$ 17,249	\$ 20,820	\$ 17,298	\$ 211,275

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
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%	
4	610 Purchased Water	\$ -	\$ -	\$ -	0%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
5	615 Purchased Power	\$ 3,537	\$ 4,760	\$ 1,223	35%	
6	616 Fuel for Power Purchased	\$ 74	\$ -	\$ (74)	-100%	
7	618 Chemicals	\$ 1,564	\$ 347	\$ (1,217)	-78%	There was no fuel for power purchased incurred in the test year. Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large fluctuations 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%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees. Prior owners did not record any expense.
10	632 Contractual Services - Acct.	\$ 3,274	\$ 68	\$ (3,206)	-98%	
11	633 Contractual Services - Legal	\$ -	\$ 487	\$ 487	100%	
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%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense. Prior owners did not record any expense. Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
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%	
24	670 Bad Debt Expense	\$ -	\$ 80	\$ 80	100%	
25	675 Miscellaneous Expenses	\$ 1,425	\$ 14,532	\$ 13,107	920%	
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
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%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
3	604 Employee Pensions & Benefits	\$ 16,848	\$ -	\$ (16,848)	-100%	
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%	
7	618 Chemicals	\$ 48	\$ 3,513	\$ 3,465	7218%	There was no fuel for power purchased incurred in the test year. Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large fluctuations 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%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
10	632 Contractual Services - Acct.	\$ 3,274	\$ 68	\$ (3,206)	-98%	
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%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
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%	Prior owners did not record any expense.
24	670 Bad Debt Expense	\$ -	\$ 80	\$ 80	100%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
25	675 Miscellaneous Expenses	\$ 1,424	\$ 14,532	\$ 13,108	921%	
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			
			<u>1.47</u>			

*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)

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	\$ 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					
20	Total				
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					
30	Amortization of Rate Case Expense:			(A)	(B)
31				Water	Wastewater
32					(C)
33					Total
34					
		Prior Unamortized Rate Case Expense		-	-
		Current Rate Case Expense		944	739
				- - - - -	- - - - -
		Total Projected Rate Case Expense		26,817	20,992
				= = = = =	= = = = =
		Annual Amortization		6,704	5,248
				= = = = =	= = = = =
		Method of Allocation Between Systems:		56%	44%
		(Provide Calculation)			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)

Schedule: B-12

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historical ☒ Projected ☐

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 (Aquarina)

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	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	\$	\$		\$
		=====	=====	=====		=====

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)

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	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)

Schedule: B-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historical [X] Projected []

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						

Taxes Other Than Income

Florida Public Service Commission

Company: CSWR-Florida (Aqurina)

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 (RAFTs)	(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	RAFTs 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	RAFTs 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	RAFTs 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 reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	19,641.70	A (19,641.70)	(0.00)	-	-
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		19,641.70	(19,641.70)	(0.00)	-	-

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)	81,313.73	(15,758.68)	65,555.05	54,921.67	10,633.39
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	81,313.73	(15,758.68)	65,555.05	54,921.67	10,633.39
4 Less: Interest Charges (Sch. C-3)	3,481.44	-	3,481.44	2,728.16	753.28
5 Taxable Income Per Books	77,832.30	(15,758.68)	62,073.62	52,193.51	9,880.11
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	77,832.30	(15,758.68)	62,073.62	52,193.51	9,880.11
10 Less: State Income Tax Exemption (\$5,000)	(1,953.97)	-	(1,953.97)	(1,096.01)	(857.96)
11 State Taxable Income	75,878.33	(15,758.68)	60,119.65	51,097.50	9,022.15
12 State Income Tax (5.5% of Line 11)	4,173.31	(866.73)	3,306.58	2,810.36	496.22
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	4,173.31	(866.73)	3,306.58	2,810.36	496.22
16 Federal Taxable Income (Line 9 - Line 15)	73,658.99	(14,891.95)	58,767.04	49,383.15	9,383.89
17 Federal Income Tax Rate	21%	21%	21%	21%	21%
18 Federal Income Taxes (Line 16 x Line 17)	15,468.39	(3,127.31)	12,341.08	10,370.46	1,970.62
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	15,468.39	(3,127.31)	12,341.08	10,370.46	1,970.62
Summary:					
21 Current State Income Taxes (Line 15)	4,173.31	(866.73)	3,306.58	2,810.36	496.22
22 Current Federal Income Taxes (Line 20)	15,468.39	(3,127.31)	12,341.08	10,370.46	1,970.62
23 Total Current Income Tax Expense (To C-1)	19,641.70	(3,994.04)	15,647.66	13,180.82	2,466.83
	=====	=====	=====	=====	=====

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 (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 Commission

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

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 (Aquarina)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

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

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.

		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 (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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Schedule: C-7

Page 3 of 4

Preparer: Brent Thies

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.

Line No.	Description	Parent's Name	% of	Cost	Weighted
		Amount	Total	Rate	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 (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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 (Aquarina)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Schedule: C-10

Page 1 of 1

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

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

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	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) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			Specific	(Explain)	Prorata *	
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 ☒ or Parent ☐Historical ☒ 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

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

Schedule: D-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Utility ☒ or Parent ☐

Historical ☒ 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	3,481.44	11/22/2026	37,807.47	9.2%

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

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 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.

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

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

Total

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

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

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historical ☒ 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	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 ☒ or Parent ☐
Historical ☒ 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)	(2)	(3)	(4)	(5)
For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

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	\$ 33.80
3	3/4"	\$ 35.61	\$ 50.70
4	1"	\$ 59.35	\$ 84.50
5	1-1/2"	\$ 118.70	\$ 169.00
6	2"	\$ 189.92	\$ 270.40
7	3"	\$ 379.84	\$ 507.00
8	4"	\$ 593.50	\$ 845.00
9	6"	\$ 1,187.00	\$ 1,690.00
10	Gallage charge per 1,000 Gallons	\$ 8.61	\$ 12.26
11			
12	General Service		
13	5/8" x 3/4"	\$ 23.74	\$ 33.80
14	3/4"	\$ 35.61	\$ 50.70
15	1"	\$ 59.35	\$ 84.50
16	1-1/2"	\$ 118.70	\$ 169.00
17	2"	\$ 189.92	\$ 270.40
18	3"	\$ 379.84	\$ 507.00
19	4"	\$ 593.50	\$ 845.00
20	6"	\$ 1,187.00	\$ 1,690.00
21	Gallage charge per 1,000 Gallons	\$ 8.61	\$ 12.26
22			
23	Irrigation Service		
24	5/8" x 3/4"	\$ 11.77	\$ 16.76
25	3/4"	\$ 17.66	\$ 25.14
26	1"	\$ 29.43	\$ 41.90
27	1-1/2"	\$ 58.85	\$ 83.80
28	2"	\$ 94.16	\$ 134.08
29	3"	\$ 205.98	\$ 251.40
30	4"	294.26	\$ 419.00
31	6"	588.51	\$ 838.00
	8"	1059.32	\$ 1,340.80
32	Gallage charge per 1,000 Gallons	1.64	\$ 2.33

Rate Schedule - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
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)	(3)
		Present Rates	Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	\$ 30.62	\$ 39.26
3	Gallage charge per 1,000 Gallons		
4	8,000 gallon cap	\$ 6.64	\$ 8.51
5	General Service		
6	5/8" x 3/4"	\$ 30.62	\$ 39.26
7	3/4"	\$ 45.93	\$ 58.89
8	1"	\$ 76.55	\$ 98.15
9	1-1/2"	\$ 153.10	\$ 196.31
10	2"	\$ 244.96	\$ 314.09
11	3"	\$ 489.92	\$ 588.92
12	4"	\$ 765.50	\$ 981.53
13	6"	\$ 1,531.00	\$ 1,963.07
14	Gallage charge per 1,000 Gallons	\$ 7.97	\$ 10.22
15			
16	Residential Wastewater Only		
17	Flat Rate	\$ 47.96	\$ 61.49

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 [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	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	5/8" x 3/4"	3705	9,867	\$ 23.74	\$ 87,956.70	\$ 33.80	\$ 125,229.00
3	3/4"			\$ 35.61	\$ -	\$ 50.70	\$ -
4	1"	48	157	\$ 59.35	\$ 2,848.80	\$ 84.50	\$ 4,056.00
5	1-1/2"			\$ 118.70	\$ -	\$ 169.00	\$ -
6	2"	72	4,589	\$ 189.92	\$ 13,674.24	\$ 270.40	\$ 19,468.80
7	3"	12	230	\$ 379.84	\$ 4,558.08	\$ 507.00	\$ 6,084.00
8	4"			\$ 593.50	\$ -	\$ 845.00	\$ -
9	6"			\$ 1,187.00	\$ -	\$ 1,690.00	\$ -
10	Gallage charge per 1,000 Gallons			\$ 8.61	\$ 127,798.23	\$ 12.26	\$ 181.95
11	Total Residential	3837	14,843		\$ 236,836.05		\$ 155,019.75
12		=====	=====		=====		=====
13	Average Bill				\$ 61.72		\$ 40.40
14					=====		=====
15	General Service						
16	5/8" x 3/4"			\$ 23.74		\$ 33.80	
17	3/4"			\$ 35.61		\$ 50.70	
18	1"			\$ 59.35		\$ 84.50	
19	1-1/2"			\$ 118.70		\$ 169.00	
20	2"			\$ 189.92		\$ 270.40	
21	3"			\$ 379.84		\$ 507.00	
22	4"			\$ 593.50		\$ 845.00	
23	6"			\$ 1,187.00		\$ 1,690.00	
24	Gallage charge per 1,000 Gallons			\$ 8.61		\$ 12.26	
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	\$ 16.76	\$ 17,262.80
32	3/4"			\$ 17.66	\$ -	\$ 25.14	\$ -
33	1"	12	427	\$ 29.43	\$ 353.16	\$ 41.90	\$ 502.80
34	1-1/2"			\$ 58.85	\$ -	\$ 83.80	\$ -
35	2"	219	36,472	\$ 94.16	\$ 20,621.04	\$ 134.08	\$ 29,363.52
36	3"	36	9,940	\$ 205.98	\$ 7,415.28	\$ 251.40	\$ 9,050.40
37	4"	24	4,174	\$ 294.26	\$ 7,062.24	\$ 419.00	\$ 10,056.00
38	6"			\$ 588.51	\$ -	\$ 838.00	\$ -
39	8"	12	8,765	\$ 1,059.32	\$ 12,711.84	\$ 1,340.80	\$ 16,089.60
40	Gallage charge per 1,000 Gallons			\$ 1.64	\$ 140,349.56	\$ 2.33	\$ 199.82
41		-----	-----		-----		-----
42	Total Irrigation Service	1333	85,579		\$ 200,636.22		\$ 82,524.94
43							
44	Average Bill				\$ 150.51		\$ 61.91
45		=====	=====		=====		=====
46	Unbilled Revenues						
47	Other Revenue				\$ 1,811.76		
48	Misc. Serv. Charges						
49					-----		-----
50	Total Revenue				\$ 439,284.03		\$ 237,544.68
51							
52	Booked Revenue				\$ 444,604.19		
53					-----		-----
54	Difference (Explain)				\$ 5,320.16		
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 (Aqurina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☐ or Wastewater ☒

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	Residential						
	All Meter Sizes	3,663		\$ 30.62	\$ 112,161.06	\$ 39.26	\$ 143,814.20
	Gallage charge per 1,000 Gallons						
2	8,000 gallon cap		5466	\$ 6.64	\$ 36,294.24	\$ 8.51	\$ 46.54
3							
4	Total Residential	3,663	5,466		\$ 148,455.30		\$ 143,860.74
5							
6	Average Bill				\$ 40.53		\$ 39.27
7							
8	General Service						
9	5/8" x 3/4"	48	388,721	\$ 30.62	\$ 1,469.76	\$ 39.26	\$ 1,884.54
10	3/4"			\$ 45.93	\$ -	\$ 58.89	\$ -
11	1"	36	137,174	\$ 76.55	\$ 2,755.80	\$ 98.15	\$ 3,533.52
12	1-1/2"			\$ 153.10	\$ -	\$ 196.31	\$ -
13	2"	72	8,679,634	\$ 244.96	\$ 17,637.12	\$ 314.09	\$ 22,614.52
14	3"	12	1,332,754	\$ 489.92	\$ 5,879.04	\$ 588.92	\$ 7,067.04
15	4"			\$ 765.50	\$ -	\$ 981.53	\$ -
16	6"			\$ 1,531.00	\$ -	\$ 1,963.07	\$ -
17	Gallage charge per 1,000 Gallons			\$ 7.97	\$ 83,990.12	\$ 10.22	\$ 107,693.09
18							
19	Total General Service	168	10,538,283		\$ 111,731.84		\$ 142,792.71
20							
21	Average Bill				\$ 665.07		\$ 849.96
22							
23	Residential Wastewater Only						
24	Flat Rate	290		\$ 47.96	\$ 13,908.40	\$ 61.49	\$ 17,833.51
25							
26	Total Residential Wastewater Only	290			\$ 13,908.40		\$ 17,833.51
27							
28	Average Bill				\$ 47.96		\$ 61.49
29							
30	Unbilled Revenues						
31	Other Revenue				\$ 1,925.00		
32	Misc. Serv. Charges						
33							
34	Total Revenue				\$ 274,095.54		\$ 304,486.96
35							
36	Booked Revenue				\$ 255,099.97		
37							
38	Difference (Explain)				\$ (18,995.57)		
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 the						
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)

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 (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 ☒

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.

(1)		(2)		(3)	
		Present		Proposed	
Line No.	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	\$ 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.

(1)			(2)		(3)	
			Present		Proposed	
Line No.	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	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 ☒ 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					
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.					

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					
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 (Aqarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
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 (Aqurina)
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 (Aqarina)
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) Residential	(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)

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 average of 350,000 GPD; therefore this schedule is not applicable.				
2					

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Line No.	Class/Meter Size	Historical Year Bills	Projection Factor	Projected Test Year Year Bills	Test Year Consumption	Projection Factor	Projected Test Year Consumption	Present Rates	Projected TY Revenue	Proposed Rates	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

Florida Public Service Commission

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

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.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% 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

Florida Public Service Commission

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

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) Individual Plant Flows			(4)	(5)	(6) Total Purch. Sewage Treatment
Month/ Year	Aquarina WWTP	(Name)	(Name)	(Name)		Total Plant Flows	
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)

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		75,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Maximum Day	2/21/2024	148,000
	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 occurrences affected the flow this day.		
3.	Five-Day Max Year	(1) 2/20/2024	107,900
		(2) 2/19/2024	107,200
		(3) 2/21/2024	107,200
		(4) 2/18/2024	91,400
		(5) 2/22/2024	80,800
	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 occurrences affected the flows on these days.		
		AVERAGE	98,900
4.	Average Daily Flow		38,531
5.	Required Fire Flow		N/A
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

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

Company: CSWR-Florida (Aquarina)
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		99,000
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	Feb	58,000.00
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.		

**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	<u>Water Treatment System</u>			
	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	<u>Used and Useful Analysis, in accordance with Rule 25-30.4325:</u>			
	17	Treatment System (Peak Demand / Firm Reliable Capacity)		100.0%	
	18	<u>Storage Facilities</u>			
	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	<u>Used and Useful Analysis, in accordance with Rule 25-30.4325:</u>			
	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)
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 (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	(3) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	Ending						
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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.		SFR Customers			SFR Gallons Treated	Gallons/ SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
	Year	Beginning	Ending	Average					
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%

Standalone Rate Design - Water

Florida Public Service Commission

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

Page 1 of 1
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"	3705	1	3705	\$ 87,956.70	37,267.16	\$ 125,223.86	\$ 33.80
3/4"		1.5	0	\$ -	-	\$ -	\$ 50.70
1"	48	2.5	120	\$ 2,848.80	1,207.03	\$ 4,055.83	\$ 84.50
1-1/2"		5	0	\$ -	-	\$ -	\$ 169.00
2"	72	8	576	\$ 13,674.24	5,793.76	\$ 19,468.00	\$ 270.40
3"	12	15	180	\$ 4,558.08	1,931.25	\$ 6,489.33	\$ 507.00
4"		25	0	\$ -	-	\$ -	\$ 845.00
6"		50	0	\$ -	-	\$ -	\$ 1,690.00
Gallage charge per 1,000 Gallons			14,843.00	\$ 127,798.23	54,147.97	\$ 181,946.20	\$ 12.26
General Service							
5/8" x 3/4"		1	0				\$ 33.80
3/4"		1	0				\$ 50.70
1"		2.5	0				\$ 84.50
1-1/2"		5	0				\$ 169.00
2"		8	0				\$ 270.40
3"		15	0				\$ 507.00
4"		25	0				\$ 845.00
6"		50	0				\$ 1,690.00
Gallage charge per 1,000 Gallons							\$ 12.26
Irrigation Service							
5/8" x 3/4"	1030	1	1030	\$ 12,123.10	5,136.54	\$ 17,259.64	\$ 16.76
3/4"		1.5	0	\$ -	-	\$ -	\$ 25.14
1"	12	2.5	30	\$ 353.16	149.63	\$ 502.79	\$ 41.90
1-1/2"		5	0	\$ -	-	\$ -	\$ 83.80
2"	219	8	1752	\$ 20,621.04	8,737.11	\$ 29,358.15	\$ 134.08
3"	36	15	540	\$ 7,415.28	3,141.85	\$ 10,557.13	\$ 251.40
4"	24	25	600	\$ 7,062.24	2,992.26	\$ 10,054.50	\$ 419.00
6"		50	0	\$ -	-	\$ -	\$ 838.00
8"	12	80	960	\$ 12,711.84	5,385.99	\$ 18,097.83	\$ 1,340.80
Gallage charge per 1,000 Gallons			85,579.00	\$ 140,349.56	59,465.95	\$ 199,815.51	\$ 2.33
Total:	5170		9493	\$ 437,472.27	185,356.52	\$ 622,828.79	

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

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	3663	1	3663	\$ 112,161.06	31,653.14	\$ 143,814.20	\$ 39.26
Gallage charge per 1,000 Gallons			5,466.00	\$ 36,294.24	10,242.65	\$ 46,536.89	\$ 8.51
General Service							
5/8" x 3/4"	48	1	48	\$ 1,469.76	414.78	\$ 1,884.54	\$ 39.26
3/4"		1.5	0	\$ -	-	\$ -	\$ 58.89
1"	36	2.5	90	\$ 2,755.80	777.72	\$ 3,533.52	\$ 98.15
1-1/2"		5	0	\$ -	-	\$ -	\$ 196.31
2"	72	8	576	\$ 17,637.12	4,977.40	\$ 22,614.52	\$ 314.09
3"	12	15	180	\$ 5,879.04	1,659.13	\$ 7,538.17	\$ 588.92
4"		25	0	\$ -	-	\$ -	\$ 981.53
6"		50	0	\$ -	-	\$ -	\$ 1,963.07
Gallage charge per 1,000 Gallons			10,538,283.00	\$ 83,990.12	23,702.98	\$ 107,693.09	\$ 10.22
Residential Wastewater Only							
Flat Rate	290	1	290	\$ 13,908.40	3,925.11	\$ 17,833.51	\$ 61.49
Total:	4121		4847	\$ 274,095.54	77,352.92	351,448.45	

**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 (July 28, 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

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
RATE BASE		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Wastewater
A-3	3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service By Primary Account
A-6	8	Wastewater Plant in Service By Primary Account
A-7	11	Summary of Non-Used and Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation By Primary Account
A-10	16	Wastewater Accumulated Depreciation By Primary Account
A-11	19	Annual CIAC Additions and Balances
A-12	20	CIAC By Classification
A-13	23	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	24	Accumulated Amortization of CIAC By Classification
A-15	27	Schedule of AFUDC Rates Used
A-16	28	Annual Advances For Construction Additions and Balances
A-17	29	Calculation of Working Capital Allowance
A-18	30	Comparative Balance Sheet - Assets
A-19	32	Comparative Balance Sheet - Liabilities
NET OPERATING INCOME		
B-1	34	Schedule of Water Operating Statement
B-2	35	Schedule of Wastewater Operating Statement
B-3	36	Adjustments to Operating Statements
B-4	37	Test Year Revenues
B-5	38	Operation and Maintenance Expenses By Month - Water
B-6	39	Operation and Maintenance Expenses By Month - Wastewater
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	41	Comparative Operation and Maintenance Expenses - Wastewater
B-9	42	Schedule of Test Year Contractual Services
B-10	43	Analysis of Rate Case Expense
B-11	44	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	45	Schedule of Allocated Expenses
B-13	46	Depreciation Expense Water
B-14	47	Depreciation Expense Wastewater
B-15	48	Schedule of Taxes Other Than Income
INCOME TAX		
C-1	49	Reconciliation of Total Income Tax Provision
C-2	50	State and Federal Income Tax Calculation - Current
C-3	51	Schedule of Interest In Tax Expense Calculation
C-4	52	Book/Tax Differences - Permanent
C-5	53	Deferred Tax Expense
C-6	54	Accumulated Deferred Income Taxes
C-7	57	Investment Tax Credits
C-8	61	Parent(s) Debt Information
C-9	62	Income Tax Returns
C-10	63	Miscellaneous Tax Information

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

INDEX

COST OF CAPITAL

D-1	64	Requested Cost of Capital
D-2	65	Reconciliation of Capital Structure to Requested Rate Base
D-3	66	Preferred Stock Outstanding
D-4	67	Short-Term Debt
D-5	68	Long-Term Debt
D-6	69	Variable Rate Long-Term Debt
D-7	70	Schedule of Customer Deposits

RATE SCHEDULES

E-1	71	Rate Schedule
E-2	72	Revenue Schedule At Present and Proposed Rates
E-3	73	Customer Monthly Billing Schedule
E-4	74	Miscellaneous Service Charges
E-5	75	Miscellaneous Service Charge Revenue
E-6	76	Public Fire Hydrants Schedule
E-7	77	Private Fire Protection Schedule
E-8	78	Contracts and Agreements Schedule
E-9	79	Tax or Franchise Fee Schedule
E-10	80	Service Availability Charges Schedule
E-11	81	Guaranteed Revenue Received Schedule
E-12	82	Class A Utility Cost of Service Study
E-13	83	Projected Test Year Revenue Calculation
E-14	84	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	85	Gallons of Water Pumped, Sold and Unaccounted For
F-2	86	Gallons of Wastewater Treated
F-3	87	Water Treatment Plant Data
F-4	88	Wastewater Treatment Plant Data
F-5	89	Used and Useful Calculations - Water Treatment Plant
F-6	90	Used and Useful Calculations - Wastewater Treatment Plant
F-7	91	Used and Useful Calculations - Distribution and Collection Systems
F-8	92	Margin Reserve Calculations
F-9	93	Equivalent Residential Connections - Water
F-10	94	Equivalent Residential Connections - Wastewater

ADDITIONAL

95	Standalone Rate Design - Wastewater
----	-------------------------------------

Schedule of Water Rate Base

Florida Public Service Commissior

Company: CSWR-Florida (BFF)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Interim [] Final [X]

Historical [X] Projected []

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	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)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Interim [] Final [X]

Historical [X] Projected []

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

Line No.	(1) Description	(2) 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
Test Year Ended: 1/31/2025
Interim [] Final [X]
Historic [X] or Projected []

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

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

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

**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	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

Florida Public Service Commission

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

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 (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**

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical ☒ **Projected** ☐

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

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

Recap Schedules: A-1, A-4

		(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 (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

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical ☒ **Projected** ☐

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

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

Recap Schedules: A-1, A-4

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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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.

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) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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	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**

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-8

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

Florida Public Service Commission

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

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

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 (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

Florida Public Service Commission

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

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

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

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

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	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-
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	<u>SYSTEM PUMPING PLANT</u>	-	-	-
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	<u>TREATMENT AND DISPOSAL PLANT</u>	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-
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

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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 Florida Public Service Commission
Test Year Average Balance

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

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
<u>WATER</u>				
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	-		
6				
7	Total	\$ -	\$	\$
		=====	=====	=====

<u>WASTEWATER</u>				
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

Florida Public Service Commission

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

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		= = = =	= = = =	= = = =	= = = =	= = = =	= = = =	= = = =
<u>WASTEWATER</u>								
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

Florida Public Service Commission

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

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>WASTEWATER</u>								
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

Florida Public Service Commission

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

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.

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	-		
6				
7	Total	\$ -	\$	\$
		=====	=====	=====

<u>WASTEWATER</u>				
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

Florida Public Service Commission

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

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6		- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
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

Florida Public Service Commission

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

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>WASTEWATER</u>								
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 deferred 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 ☒Historic ☒ 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Balance Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Adjustment	Requested Annual Revenues	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	34,753	133,248	B-4
2	Operation & Maintenance	107,654	6,216	113,870	1,564	115,434	B-6
3	Depreciation, net of CIAC Amort.	6,624	-	6,624	-	6,624	B-14
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	2,859	-	2,859	-	2,859	B-15
6	Provision for Income Taxes	-	-	-	162	162	C-1
7	OPERATING EXPENSES	117,137	6,216	123,352	1,726	125,078	
8	NET OPERATING INCOME	(18,642)	(6,216)	(24,858)	33,027	8,170	
9	RATE BASE	93,273		93,273		93,273	
10	RATE OF RETURN	-19.99%		-26.65%		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		24,858
37			
38	Adjustment to revenue for Income Tax		162
39			
40	Adjustment for RAF fees on increased revenue		1,564
41			
42	Total Adjustment to Revenues		34,753
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		Total Water	WASTEWATER SALES		(1) Total
	Account No. and Description			Account No. and Description		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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	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	\$ 71	\$ 96	\$ 67	\$ (11)	\$ 82	\$ 2,024	\$ 276	\$ 223	\$ 149	\$ 160	\$ 171	\$ (978)	\$ 2,331
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	\$ 5,480
27	TOTAL	\$ 8,666	\$ 6,287	\$ 10,740	\$ 5,328	\$ 9,929	\$ 10,492	\$ 11,999	\$ 10,007	\$ 8,776	\$ 8,930	\$ 8,127	\$ 7,844	\$ 107,654

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.

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

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (BFF)
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* 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, fluctuation 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 fluctuation 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	\$ 46,658	\$ 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

Florida Public Service Commission

Company: CSWR-Florida (BFF)
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					
26	Amortization of Rate Case Expense:			(A) Water	(B) Wastewater
27					(C) Total
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 Cus % Water Custome % 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				Description of Allocation Method	Amounts Allocated			
			Water	Wastewater	Other	Total		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)

Schedule: B-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Recap Schedules: B-1

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	% Non-Used and Useful	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)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historic [X] or 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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Regulatory Assessment Fees (RAFTs)	Payroll Taxes	Real Estate & Personal Property	Other	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	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER						
10	Test Year Per Books	\$ 2,331	\$ -	\$ 528	\$ -	\$ 2,859
	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	\$ 2,331	\$ -	\$ 528	\$ -	\$ 2,859
17	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ 2,331	\$ -	\$ 528	\$ -	\$ 2,859

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(4,813.00) ^A	4,217.36	(595.65)	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		(4,813.00)	4,217.36	(595.65)	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)	(18,641.86)	(6,215.82)	(24,857.68)	-	(24,857.68)
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	(18,641.86)	(6,215.82)	(24,857.68)	-	(24,857.68)
4 Less: Interest Charges (Sch. C-3)	348.09	-	348.09	-	348.09
5 Taxable Income Per Books	(18,989.96)	(6,215.82)	(25,205.78)	-	(25,205.78)
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	(18,989.96)	(6,215.82)	(25,205.78)	-	(25,205.78)
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(18,989.96)	(6,215.82)	(25,205.78)	-	(25,205.78)
12 State Income Tax (5.5% of Line 11)	(1,044.45)	(341.87)	(1,386.32)	-	(1,386.32)
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(1,044.45)	(341.87)	(1,386.32)	-	(1,386.32)
16 Federal Taxable Income (Line 9 - Line 15)	(17,945.51)	(5,873.95)	(23,819.46)	-	(23,819.46)
17 Federal Income Tax Rate	21%	21%	21%	21%	21%
18 Federal Income Taxes (Line 16 x Line 17)	(3,768.56)	(1,233.53)	(5,002.09)	-	(5,002.09)
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(3,768.56)	(1,233.53)	(5,002.09)	-	(5,002.09)
Summary:					
21 Current State Income Taxes (Line 15)	(1,044.45)	(341.87)	(1,386.32)	-	(1,386.32)
22 Current Federal Income Taxes (Line 20)	(3,768.56)	(1,233.53)	(5,002.09)	-	(5,002.09)
23 Total Current Income Tax Expense (To C-1)	(4,813.00)	(1,575.40)	(6,388.40)	-	(6,388.40)

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

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Company: CSWR-Florida (BFF)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historic [X] or Projected []

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 ☒ 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)

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 (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. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	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)

Schedule: C-6

Docket No.: 20250052

Page 2 of 3

Test Year Ended: 1/31/2025

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

1 CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

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.

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
1	CSWR-Florida has no accumulated tax deferrals on its books										

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

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

Schedule: C-7
Page 3 of 4
Preparer: Brent Thies

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

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

Florida Public Service Commission

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 (BFF)

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.

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

Income Tax Returns

Florida Public Service Commission

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

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 (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-10
Page 1 of 1
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

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-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	(4) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)		
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

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

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 []

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.

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

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

CSWR-Florida has no long-term debt

Total

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

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

Florida Public Service Commiss

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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date											

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

CSWR-Florida does not collect customer deposits

Rate Schedule

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☐ 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
1	Residential - Metered	BFC	BFC
2	All Meter Sizes	\$ 32.98	\$ 47.94
3	Gallage charge per 1,000 Gallons		
4	10,000 gallon cap	\$ 8.75	\$ 12.86
8	General Service		
9	5/8" x 3/4"	\$ 32.98	\$ 48.46
10	3/4"	\$ 49.47	\$ 72.69
11	1"	\$ 82.45	\$ 121.15
12	1-1/2"	\$ 164.90	\$ 242.30
13	2"	\$ 263.84	\$ 387.68
14	3"	\$ 527.68	\$ 726.90
15	4"	\$ 824.50	\$ 1,211.50
16	6"	\$ 1,649.00	\$ 2,423.00
17	Gallage charge per 1,000 Gallons	\$ 10.18	\$ 14.96

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 ☒

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 - Metered						
1	All Meter Sizes	1,185		\$ 32.98	\$ 39,081.30	\$ 47.94	\$ 56,808.90
2	Gallons charge per 1,000 Gallons						
2	10,000 gallon cap		2567	\$ 8.75	\$ 22,461.25	\$ 12.86	\$ 33,005.03
3							
4	Total Residential	1,185	2,567		\$ 61,542.55		\$ 89,813.93
5							
6	Average Bill				\$ 51.93		\$ 75.79
7							
8	General Service						
9	5/8" x 3/4"	171	673,099	\$ 32.98	\$ 5,639.58	\$ 48.46	\$ 8,286.66
10	3/4"			\$ 49.47	\$ -	\$ 72.69	\$ -
11	1"			\$ 82.45	\$ -	\$ 121.15	\$ -
12	1-1/2"			\$ 164.90	\$ -	\$ 242.30	\$ -
13	2"			\$ 263.84	\$ -	\$ 387.68	\$ -
14	3"			\$ 527.68	\$ -	\$ 726.90	\$ -
15	4"			\$ 824.50	\$ -	\$ 1,211.50	\$ -
16	6"			\$ 1,649.00	\$ -	\$ 2,423.00	\$ -
17	Gallons charge per 1,000 Gallons			\$ 10.18	\$ 6,852.15	\$ 14.96	\$ 10,068.69
18							
19	Total Gen. Serv.	171	673,099		\$ 12,491.73		\$ 18,355.35
20							
21	Average Bill				\$ 73.05		\$ 107.34
22							
23							
24	Unbilled Revenues						
25	Other Revenue				\$ -		
26	Misc. Serv. Charges						
27							
28	Total Revenue				\$ 74,034.28		\$ 108,169.27
29							
30	Booked Revenue				\$ 98,494.80		
31							
32	Difference (Explain)				\$ 24,460.52		
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 ☒

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.

(1)			(2)		(3)	
			Present	Proposed		
Line No.	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	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)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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	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****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 approved tariff.
2		

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: CSWR-Florida (BFF)
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)	(2)	(3)	(4)	(5)	(6)
Line	Type Tax	To Whom	Amount	How Collected	Type
No.	or Fee	Paid		From Customers	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 ☒

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 ☒
Historic ☒ 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) Residential	(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)

Schedule: E-12

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ 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 (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☐ 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) 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 ☒
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

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

**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.

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

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

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) Individual Plant Flows			(4)	(5)	(6)
Month/ Year	CSWR-Florida (BFF)	(Name)	(Name)	(Name)		Total Plant Flows	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)

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 (BFF) provides wastewater service only, therefore						
2	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

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

- 1 The CSWR-Florida (BFF) wastewater system is a purchased facility that consists solely
- 2 of a collection system with three lift stations and does not include an on-site treatment
- 3 plant. All wastewater is conveyed to a third-party regional facility for treatment. As there
- 4 is no treatment plant owned or operated by CSWR - Florida (BFF), the calculation of
- 5 "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)
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 (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)

Schedule F-10

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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		(3) Beginning	(4) Ending	(5) 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

Test Year Ended: 1/31/2025

Page 1 of 1

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	18,345.57	\$ 57,426.87	\$ 47.94
Gallorage Revenue			2,567.00	\$ 22,461.25	10,543.78	\$ 33,005.03	\$ 12.86
General Service							
5/8" x 3/4"	171	1	171.00	\$ 5,639.58	2,647.34	\$ 8,286.92	\$ 48.46
3/4"		1.5	-	\$ -	-	\$ -	\$ 72.69
1"		2.5	-	\$ -	-	\$ -	\$ 121.15
1-1/2"		5	-	\$ -	-	\$ -	\$ 242.30
2"		8	-	\$ -	-	\$ -	\$ 387.68
3"		15	-	\$ -	-	\$ -	\$ 726.90
4"		25	-	\$ -	-	\$ -	\$ 1,211.50
6"		50	-	\$ -	-	\$ -	\$ 2,423.00
Gallorage Revenue			673,099.00	\$ 6,852.15	3,216.54	\$ 10,068.69	\$ 14.96
Total:	1,369		1,369.00	\$ 74,034.28	34,753.22	\$ 108,787.50	

**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 (July 28, 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

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
		RATE BASE
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Wastewater
A-3	3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service By Primary Account
A-6	8	Wastewater Plant in Service By Primary Account
A-7	11	Summary of Non-Used and Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation By Primary Account
A-10	16	Wastewater Accumulated Depreciation By Primary Account
A-11	19	Annual CIAC Additions and Balances
A-12	20	CIAC By Classification
A-13	23	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	24	Accumulated Amortization of CIAC By Classification
A-15	27	Schedule of AFUDC Rates Used
A-16	28	Annual Advances For Construction Additions and Balances
A-17	29	Calculation of Working Capital Allowance
A-18	30	Comparative Balance Sheet - Assets
A-19	32	Comparative Balance Sheet - Liabilities
		NET OPERATING INCOME
B-1	34	Schedule of Water Operating Statement
B-2	35	Schedule of Wastewater Operating Statement
B-3	36	Adjustments to Operating Statements
B-4	37	Test Year Revenues
B-5	38	Operation and Maintenance Expenses By Month - Water
B-6	39	Operation and Maintenance Expenses By Month - Wastewater
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	41	Comparative Operation and Maintenance Expenses - Wastewater
B-9	42	Schedule of Test Year Contractual Services
B-10	43	Analysis of Rate Case Expense
B-11	44	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	45	Schedule of Allocated Expenses
B-13	46	Depreciation Expense Water
B-14	47	Depreciation Expense Wastewater
B-15	48	Schedule of Taxes Other Than Income

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

INDEX

INCOME TAX

C-1	49	Reconciliation of Total Income Tax Provision
C-2	50	State and Federal Income Tax Calculation - Current
C-3	51	Schedule of Interest In Tax Expense Calculation
C-4	52	Book/Tax Differences - Permanent
C-5	53	Deferred Tax Expense
C-6	54	Accumulated Deferred Income Taxes
C-7	57	Investment Tax Credits
C-8	61	Parent(s) Debt Information
C-9	62	Income Tax Returns
C-10	63	Miscellaneous Tax Information

COST OF CAPITAL

D-1	64	Requested Cost of Capital
D-2	65	Reconciliation of Capital Structure to Requested Rate Base
D-3	66	Preferred Stock Outstanding
D-4	67	Short-Term Debt
D-5	68	Long-Term Debt
D-6	69	Variable Rate Long-Term Debt
D-7	70	Schedule of Customer Deposits

RATE SCHEDULES

E-1	71	Rate Schedule
E-2	73	Revenue Schedule At Present and Proposed Rates
E-3	75	Customer Monthly Billing Schedule
E-4	77	Miscellaneous Service Charges
E-5	79	Miscellaneous Service Charge Revenue
E-6	81	Public Fire Hydrants Schedule
E-7	82	Private Fire Protection Schedule
E-8	83	Contracts and Agreements Schedule
E-9	84	Tax or Franchise Fee Schedule
E-10	85	Service Availability Charges Schedule
E-11	87	Guaranteed Revenue Received Schedule
E-12	88	Class A Utility Cost of Service Study
E-13	89	Projected Test Year Revenue Calculation
E-14	90	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	91	Gallons of Water Pumped, Sold and Unaccounted For
F-2	92	Gallons of Wastewater Treated
F-3	93	Water Treatment Plant Data
F-4	94	Wastewater Treatment Plant Data
F-5	95	Used and Useful Calculations - Water Treatment Plant
F-6	96	Used and Useful Calculations - Wastewater Treatment Plant
F-7	97	Used and Useful Calculations - Distribution and Collection Systems
F-8	98	Margin Reserve Calculations
F-9	99	Equivalent Residential Connections - Water
F-10	100	Equivalent Residential Connections - Wastewater

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

INDEX

ADDITIONAL

- | | |
|-----|-------------------------------------|
| 101 | Standalone Rate Design - Water |
| 102 | Standalone Rate Design - Wastewater |

Schedule of Water Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year End: 1/31/2025

Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) 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.)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year End: 1/31/2025

Brent Thies

Interim [] Final [X]

Historical [X] Projected []

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

Line No.	(1) Description	(2) 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 Year End: 1/31/2025
Interim [] Final [X]
Historic [X] or Projected []

Schedule: A-3
Page 1 of 1
Brent Thies

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

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

**Schedule: A-4
Page 1 of 1
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	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

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: A-5
Page 1 of 3
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	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

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

Schedule: A-5
Page 2 of 3
Brent Thies

Recap Schedules: A-1, A-4

		(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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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

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

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: A-6
Page 1 of 3
Brent Thies

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

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

Schedule: A-6
Page 2 of 3
Brent Thies

Recap Schedules: A-2, A-4

	(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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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: 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)	(4)
			Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

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

Schedule: A-9
Page 2 of 3
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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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.

Schedule: A-9
Page 3 of 3
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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052

Schedule Year End: 1/31/2025

Historic [X] or Projected []

Schedule: A-10

Page 1 of 3

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	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

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

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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 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
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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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: A-12
Page 1 of 3
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
<u>WATER</u>				
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	\$	\$

<u>WASTEWATER</u>				
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

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: 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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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

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: 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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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	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**

Florida Public Service Commission

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052**

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

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.

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
<u>WATER</u>				
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	\$	\$
		= = = = =	=====	=====

<u>WASTEWATER</u>				
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

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: 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
<u>WATER</u>								
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
<u>WASTEWATER</u>								
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

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: 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
<u>WATER</u>								
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
<u>WASTEWATER</u>								
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 deferred 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: B-1

Schedule Year End: 1/31/2025

Page 1 of 1

Interim [] Final [X]

Docket No.: 20250052

Historic [X] or Projected []

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	138,877	238,144	B-4
2	Operation & Maintenance	169,498	2,752	172,249	6,249	178,499	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	199,391	2,752	202,143	6,835	208,977	
8	NET OPERATING INCOME	(100,124)	(2,752)	(102,876)	132,042	29,167	
9	RATE BASE	333,162		333,162		333,162	
10	RATE OF RETURN	-30.05%		-30.88%		8.75%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: B-2

Schedule Year End: 1/31/2025

Page 1 of 1

Interim [] Final [X]

Docket No.: 20250052

Historic [X] or Projected []

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	42,682	180,537	B-4
2	Operation & Maintenance	126,851	(5,809)	121,043	1,921	122,963	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	151,230	(5,809)	145,421	2,576	147,998	
8	NET OPERATING INCOME	(13,375)	5,809	(7,566)	40,105	32,539	
9	RATE BASE	371,687		371,687		371,687	
10	RATE OF RETURN	-3.60%		-2.04%		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	<u>2,752</u>	<u>(5,809)</u>
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	<u>585</u>	<u>656</u>
31			
32	Revenues		
33	Adjustment for required return	29,167	32,539
34			
35	Adjustment for negative operating income	102,876	7,566
36			
37	Adjustment to revenue for Income Tax	585	656
38			
39	Adjustment for RAF fees on increased revenue	6,249	1,921
40			
41	Total Adjustment to Revenues	<u>138,877</u>	<u>42,682</u>

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

WATER SALES			WASTEWATER SALES			(1)
Line No.	Account No. and Description	Total Water		Account No. and Description	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	\$ 147	\$ 199	\$ 140	\$ (23)	\$ 454	\$ 1,303	\$ (177)	\$ 475	\$ 326	\$ 350	\$ 372	\$ 655	\$ 4,220
24	670 Bad Debt Expense	\$ 80	\$ 101	\$ 99	\$ 84	\$ 94	\$ 105	\$ 94	\$ 92	\$ 77	\$ 89	\$ (917)	\$ 87	\$ 87
25	675 Miscellaneous Expenses	\$ 898	\$ 957	\$ 987	\$ 855	\$ 821	\$ 990	\$ 854	\$ 891	\$ 763	\$ 1,523	\$ 2,798	\$ 835	\$ 13,173
26	TOTAL	\$ 14,750	\$ 15,760	\$ 15,329	\$ 14,276	\$ 14,061	\$ 14,290	\$ 12,834	\$ 14,914	\$ 12,967	\$ 13,323	\$ 13,565	\$ 13,429	\$ 169,498

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	\$ 149	\$ 200	\$ 141	\$ (23)	\$ 172	\$ 2,308	\$ (193)	\$ 464	\$ 311	\$ 334	\$ 357	\$ 1,300	\$ 5,520
25	770 Bad Debt Expense	\$ 126	\$ 129	\$ 125	\$ 118	\$ 120	\$ 135	\$ 127	\$ 134	\$ 132	\$ 135	\$ (925)	\$ 128	\$ 484
26	775 Miscellaneous Expenses	\$ 907	\$ 964	\$ 995	\$ 863	\$ 828	\$ 999	\$ 862	\$ 904	\$ 774	\$ 458	\$ 2,119	\$ 842	\$ 11,516
27	TOTAL	\$ 9,932	\$ 10,579	\$ 12,031	\$ 11,658	\$ 10,113	\$ 14,077	\$ 12,001	\$ 11,517	\$ 10,045	\$ 6,781	\$ 7,599	\$ 10,518	\$ 126,851

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					
31	Amortization of Rate Case Expense:				
32				(A)	(B)
33				Water	Wastewater
34					(C)
35					Total
36		Prior Unamortized Rate Case Expense		-	-
37		Current Rate Case Expense		508	512
38					1,020
39		Total Projected Rate Case Expense		26,329	26,550
40				= = = = =	= = = = =
41		Annual Amortization		6,582	6,637
42				= = = = =	= = = = =
		Method of Allocation Between Systems:		50%	50%
		(Provide Calculation)			100%

System	Total Water Cu	Total Sewer Cus	% Water Cus	% 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 maintenance projects greater than 2% of revenue.

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages				Amounts Allocated				
			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 (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	<u>COLLECTION PLANT</u>	\$ -				
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	<u>SYSTEM PUMPING PLANT</u>	\$ -				
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	<u>TREATMENT AND DISPOSAL PLANT</u>	\$ -				
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	<u>GENERAL PLANT</u>	\$ -				
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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	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 reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(24,619.29) A	24,619.29	(0.00)	-	-
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		(24,619.29)	24,619.29	(0.00)	-	-

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)	(113,498.97)	3,057.15	(110,441.82)	(102,875.66)	(7,566.16)
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	(113,498.97)	3,057.15	(110,441.82)	(102,875.66)	(7,566.16)
4 Less: Interest Charges (Sch. C-3)	3,735.76	-	3,735.76	1,765.79	1,969.97
5 Taxable Income Per Books	(117,234.73)	3,057.15	(114,177.58)	(104,641.45)	(9,536.13)
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	(117,234.73)	3,057.15	(114,177.58)	(104,641.45)	(9,536.13)
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(117,234.73)	3,057.15	(114,177.58)	(104,641.45)	(9,536.13)
12 State Income Tax (5.5% of Line 11)	-	168.14	(6,279.77)	(5,755.28)	(524.49)
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	-	168.14	(6,279.77)	(5,755.28)	(524.49)
16 Federal Taxable Income (Line 9 - Line 15)	(117,234.73)	2,889.00	(107,897.82)	(98,886.17)	(9,011.65)
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(24,619.29)	606.69	(22,658.54)	(20,766.10)	(1,892.45)
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(24,619.29)	606.69	(22,658.54)	(20,766.10)	(1,892.45)
Summary:					
21 Current State Income Taxes (Line 15)	-	168.14	(6,279.77)	(5,755.28)	(524.49)
22 Current Federal Income Taxes (Line 20)	(24,619.29)	606.69	(22,658.54)	(20,766.10)	(1,892.45)
23 Total Current Income Tax Expense (To C-1)	(24,619.29)	774.83	(28,938.31)	(26,521.38)	(2,416.93)
	= = = = =	= = = = =	= = = = =	= = = = =	= = = = =

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

Florida Public Service Commission

Schedule: C-3

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Page 1 of 1

Docket No.: 20250052

Brent Thies

Test Year Ended: 1/31/2025

Supporting Schedules: D-1,C-8

Historic [X] or Projected []

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 ☒ 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.)

Schedule: C-5

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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 (C.F.A.T. H2O, INC.)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: C-6

Docket No.: 20250052

Page 2 of 3

Test Year Ended: 1/31/2025

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 (C.F.A.T. H2O, INC.)

Schedule: C-6

Docket No.: 20250052

Page 3 of 3

Test Year Ended: 1/31/2025

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 (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

Investment Tax Credits - Company Policies

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule: C-7
Page 3 of 4
Brent Thies

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.)

Schedule: C-8

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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

Income Tax Returns

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-9
Page 1 of 1
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 (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-10
Page 1 of 1
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

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-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) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
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 ☒ or Parent ☐
Historic ☒ 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

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

Schedule: D-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Brent Thies

Utility ☒ or Parent ☐

Historic ☒ or 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	3,735.76	11/22/2026	40,569.33	9.2%

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

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 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.

Schedule: D-5
Page 1 of 1
Brent Thies

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	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 Variable Rate Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ 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.

Schedule: D-6
Page 1 of 1
Brent Thies

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	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)	(2)	(3)	(4)	(5)
	For the	Beginning	Deposits	Deposits	Ending
	Month Ended	Balance	Received	Refunded	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 (C.F.A.T. H2O, 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"	\$ 12.67	\$ 26.99
3	1"	\$ 31.68	\$ 67.48
4	1-1/2"	\$ 63.35	\$ 134.95
5	2"	\$ 101.36	\$ 215.92
6	3"	\$ 202.72	\$ 404.85
7	4"	\$ 316.75	\$ 674.75
8	Gallonge charge per 1,000 Gallons		
9	0-3,000 gallons	\$ 4.33	\$ 9.22
10	3,001-6,000	\$ 8.02	\$ 17.08
11	Over 6,000 gallons	\$ 12.02	\$ 25.60
12			
13	General Service		
14	5/8" x 3/4"	\$ 12.67	\$ 26.99
15	1"	\$ 31.68	\$ 67.48
16	1-1/2"	\$ 63.35	\$ 134.95
17	2"	\$ 101.36	\$ 215.92
18	3"	\$ 202.72	\$ 404.85
19	4"	\$ 316.75	\$ 674.75
20	Gallonge charge per 1,000 Gallons	\$ 5.99	\$ 12.76

Rate Schedule - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: E-1

Docket No.: 20250052

Page 2 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	All Meter Sizes	\$ 17.34	\$ 23.19
	Gallage charge per 1,000 Gallons		
3	10,000 gallon cap	\$ 4.76	\$ 6.37
4			
5	General Service		
6	5/8" x 3/4"	\$ 17.34	\$ 23.19
7	1"	\$ 43.35	\$ 57.98
8	1-1/2"	\$ 86.70	\$ 115.95
9	2"	\$ 138.72	\$ 185.52
10	3"	\$ 277.44	\$ 347.85
11	4"	\$ 433.50	\$ 579.75
12	Gallage charge per 1,000 Gallons	\$ 4.76	\$ 6.37

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: E-2

Docket No.: 20250052

Page 1 of 2

Test Year Ended: 1/31/2025

Preparer:

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"	2,789		\$ 12.67	\$ 35,336.63	\$ 26.99	\$ 75,275.11
3	1"			\$ 31.68	\$ -	\$ 67.48	\$ -
4	1-1/2"			\$ 63.35	\$ -	\$ 134.95	\$ -
5	2"			\$ 101.36	\$ -	\$ 215.92	\$ -
6	3"			\$ 202.72	\$ -	\$ 404.85	\$ -
7	4"			\$ 316.75	\$ -	\$ 674.75	\$ -
8	Gallonge charge per 1,000 Gallons						
9	0-3,000 gallons		2,189	\$ 4.33	\$ 9,478.37	\$ 9.22	\$ 20,189.47
10	3,001-6,000		3,003	\$ 8.02	\$ 24,084.06	\$ 17.08	\$ 51,300.43
11	Over 6,000 gallons		3,775	\$ 12.02	\$ 45,375.50	\$ 25.60	\$ 96,652.42
12							
13	Total Residential	2,789	8,967		\$ 114,274.56		\$ 243,417.42
14		=====	=====				=====
15	Average Bill				\$ 40.97		\$ 87.28
16					=====		=====
17	General Service						
18	5/8" x 3/4"	24	64,225	\$ 12.67	\$ 304.08	\$ 26.99	\$ 647.76
19	1"	12	17,250	\$ 31.68	\$ 380.16	\$ 67.48	\$ 809.70
20	1-1/2"			\$ 63.35	\$ -	\$ 134.95	\$ -
21	2"			\$ 101.36	\$ -	\$ 215.92	\$ -
22	3"	12	194,100	\$ 202.72	\$ 2,432.64	\$ 404.85	\$ 4,858.20
23	4"	12		\$ 316.75	\$ 3,801.00	\$ 674.75	\$ 8,097.00
24	Gallonge charge per 1,000 Gallons			\$ 5.99	\$ 1,650.69	\$ 12.76	\$ 3,516.07
25							
26	Total Gen. Serv.	60	275,575		\$ 8,568.57		\$ 17,928.73
27		=====	=====		=====		=====
28	Average Bill				\$ 142.81		\$ 298.81
29					=====		=====
30		=====	=====				=====
31	Unbilled Revenues						
32	Other Revenue				\$ -		
33	Misc. Serv. Charges						
34							
35	Total Revenue				\$ 122,843.13		\$ 261,346.16
36							
37	Booked Revenue				\$ 99,266.95		
38							
39	Difference (Explain)				\$ (23,576.18)		
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	2,789		\$ 17.34	\$ 48,361.26	\$ 23.19	\$ 64,676.91
3	Gallage charge per 1,000 Gallons						
4	10,000 gallon cap		6,844.00	\$ 4.76	\$ 32,577.44	\$ 6.37	\$ 43,570.84
5	Total Residential	2,789	6,844		\$ 80,938.70		\$ 108,247.75
6							
7	Average Bill				\$ 29.02		\$ 38.81
8							
9	General Service						
10	5/8" x 3/4"	36	64,225	\$ 17.34	\$ 624.24	\$ 23.19	\$ 834.84
11	1"	12	17,250	\$ 43.35	\$ 520.20	\$ 57.98	\$ 695.70
12	1-1/2"	12		\$ 86.70	\$ 1,040.40	\$ 115.95	\$ 1,391.40
13	2"			\$ 138.72	\$ -	\$ 185.52	\$ -
14	3"	12	194,100	\$ 277.44	\$ 3,329.28	\$ 347.85	\$ 4,174.20
15	4"	12	7,041,000	\$ 433.50	\$ 5,202.00	\$ 579.75	\$ 6,957.00
16	Gallage charge per 1,000 Gallons			\$ 4.76	\$ 34,826.90	\$ 6.37	\$ 46,579.39
17							
18	Total Gen. Serv.	84	7,316,575		\$ 45,543.02		\$ 60,632.53
19							
20	Average Bill				\$ 542.18		\$ 721.82
21							
22							
23	Unbilled Revenues						
24	Other Revenue				\$ -		
25	Misc. Serv. Charges						
26							
27	Total Revenue				\$ 126,481.72		\$ 168,880.29
28							
29	Booked Revenue				\$ 137,855.01		
30							
31	Difference (Explain)				\$ 11,373.29		
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 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						
35							

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

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	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		(3) Proposed	
		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	\$ 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		(3) Proposed	
		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	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.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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	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.)
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 (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 approved tariff.
2		

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.)
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	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.

	(1)	(2)	(3)
Line No.	Type Charge	Present Charges	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 ☒ **or Wastewater** ☒
Historic ☒ **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) Residential	(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.)

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

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Florida Public Service Commission

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption	Proj. Factor	Project. TY Consumption	Present Rates	Projected TY Revenue	Proposed Rates	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.)

Schedule: E-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater [X]

Customer Class: Residential

Meter Size: All Meter Size

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

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 20250052
Test Year Ended: 1/31/2025**

**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.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% 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

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-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 Plant	Total Purch.
Month/ Year	Landfair WWTP	(Name)	(Name)	(Name)	Flows	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.)
Docket No.: 20250052 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		360,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Maximum Day	2/14/2024	98,000
	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 occurrences affected the flow this day.		
3.	Five-Day Max Year	(1) 10/7/2024	53,400
		(2) 7/19/2024	53,360
		(3) 7/20/2024	53,180
		(4) 7/21/2024	52,800
		(5) 10/6/2024	52,700
	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 occurrences affected the flows on these days.		
		AVERAGE	53,088
4.	Average Daily Flow		34,418
5.	Required Fire Flow		N/A
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

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		99,000
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	Apr	45,100
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.		

**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.)
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 (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) Beginning	(3) SFR Customers Ending	(4) 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.)

Schedule F-10

Docket No.: 20250052 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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		(3) Beginning	(4) Ending	(5) Average	(6) SFR Gallons Treated	(7) Gallons/ SFR (5)/(4)	(8) Total Gallons Treated	(9) Total ERCs (7)/(6)	(10) 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

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tarified 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	39,989.69	\$ 75,377.00	\$ 26.99
1"		2.5	-	\$ -	-	\$ -	\$ 67.48
1-1/2"		5	-	\$ -	-	\$ -	\$ 134.95
2"		8	-	\$ -	-	\$ -	\$ 215.92
3"		15	-	\$ -	-	\$ -	\$ 404.85
4"		25	-	\$ -	-	\$ -	\$ 674.75
Gallonge Revenues							
0-3,000 gallons			2,189.00	\$ 9,478.37	10,711.10	\$ 20,189.47	\$ 9.22
3,001-6,000			3,003.00	\$ 24,084.06	27,216.37	\$ 51,300.43	\$ 17.08
Over 6,000 gallons			3,775.00	\$ 45,375.50	51,276.92	\$ 96,652.42	\$ 25.60
General Service							
5/8" x 3/4"	24	1	24	\$ 304.08	343.63	\$ 647.71	\$ 26.99
1"	12	2.5	30	\$ 380.16	429.60	\$ 809.76	\$ 67.48
1-1/2"		5	-	\$ -	-	\$ -	\$ 134.95
2"		8	-	\$ -	-	\$ -	\$ 215.92
3"	12	15	180	\$ 2,432.64	2,749.02	\$ 5,181.66	\$ 404.85
4"	12	25	300	\$ 3,801.00	4,295.35	\$ 8,096.35	\$ 674.75
Gallonge Revenues			275,575.00	\$ 1,650.69	1,865.38	\$ 3,516.07	\$ 12.76
Total:	2,853		3,327	122,893.81	138,877.05	\$ 261,770.87	

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

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	2,789.00	1.00	2,789.00	\$ 48,361.26	16,319.73	\$ 64,680.99	\$ 23.19
Gallorage			6,844.00	\$ 32,577.44	10,993.40	\$ 43,570.84	\$ 6.37
General Service							
5/8" x 3/4"	36.00	1.00	36.00	\$ 624.24	210.65	\$ 834.89	\$ 23.19
1"	12.00	2.50	30.00	\$ 520.20	175.54	\$ 695.74	\$ 57.98
1-1/2"	12.00	5.00	60.00	\$ 1,040.40	351.09	\$ 1,391.49	\$ 115.95
2"	-	8.00	-	\$ -	-	\$ -	\$ 185.52
3"	12.00	15.00	180.00	\$ 3,329.28	1,123.48	\$ 4,452.76	\$ 347.85
4"	12.00	25.00	300.00	\$ 5,202.00	1,755.44	\$ 6,957.44	\$ 579.75
Gallorage			7,316,575.00	\$ 34,826.90	11,752.49	\$ 46,579.39	\$ 6.37
Total	2,873.00		3,395.00	\$ 126,481.72	42,681.83	\$ 169,163.55	

**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 (July 28, 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

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
RATE BASE		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Wastewater
A-3	3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service By Primary Account
A-6	8	Wastewater Plant in Service By Primary Account
A-7	11	Summary of Non-Used and Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation By Primary Account
A-10	16	Wastewater Accumulated Depreciation By Primary Account
A-11	19	Annual CIAC Additions and Balances
A-12	20	CIAC By Classification
A-13	23	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	24	Accumulated Amortization of CIAC By Classification
A-15	27	Schedule of AFUDC Rates Used
A-16	28	Annual Advances For Construction Additions and Balances
A-17	29	Calculation of Working Capital Allowance
A-18	30	Comparative Balance Sheet - Assets
A-19	32	Comparative Balance Sheet - Liabilities
NET OPERATING INCOME		
B-1	34	Schedule of Water Operating Statement
B-2	35	Schedule of Wastewater Operating Statement
B-3	36	Adjustments to Operating Statements
B-4	37	Test Year Revenues
B-5	38	Operation and Maintenance Expenses By Month - Water
B-6	39	Operation and Maintenance Expenses By Month - Wastewater
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	41	Comparative Operation and Maintenance Expenses - Wastewater
B-9	42	Schedule of Test Year Contractual Services
B-10	43	Analysis of Rate Case Expense
B-11	44	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	45	Schedule of Allocated Expenses
B-13	46	Depreciation Expense Water
B-14	47	Depreciation Expense Wastewater
B-15	48	Schedule of Taxes Other Than Income
INCOME TAX		
C-1	49	Reconciliation of Total Income Tax Provision
C-2	50	State and Federal Income Tax Calculation - Current
C-3	51	Schedule of Interest In Tax Expense Calculation
C-4	52	Book/Tax Differences - Permanent
C-5	53	Deferred Tax Expense
C-6	54	Accumulated Deferred Income Taxes
C-7	57	Investment Tax Credits
C-8	61	Parent(s) Debt Information
C-9	62	Income Tax Returns
C-10	63	Miscellaneous Tax Information

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

INDEX

COST OF CAPITAL

D-1	64	Requested Cost of Capital
D-2	65	Reconciliation of Capital Structure to Requested Rate Base
D-3	66	Preferred Stock Outstanding
D-4	67	Short-Term Debt
D-5	68	Long-Term Debt
D-6	69	Variable Rate Long-Term Debt
D-7	70	Schedule of Customer Deposits

RATE SCHEDULES

E-1	71	Rate Schedule
E-2	72	Revenue Schedule At Present and Proposed Rates
E-3	73	Customer Monthly Billing Schedule
E-4	74	Miscellaneous Service Charges
E-5	75	Miscellaneous Service Charge Revenue
E-6	76	Public Fire Hydrants Schedule
E-7	77	Private Fire Protection Schedule
E-8	78	Contracts and Agreements Schedule
E-9	79	Tax or Franchise Fee Schedule
E-10	80	Service Availability Charges Schedule
E-11	81	Guaranteed Revenue Received Schedule
E-12	82	Class A Utility Cost of Service Study
E-13	83	Projected Test Year Revenue Calculation
E-14	84	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	85	Gallons of Water Pumped, Sold and Unaccounted For
F-2	86	Gallons of Wastewater Treated
F-3	87	Water Treatment Plant Data
F-4	88	Wastewater Treatment Plant Data
F-5	89	Used and Useful Calculations - Water Treatment Plant
F-6	90	Used and Useful Calculations - Wastewater Treatment Plant
F-7	91	Used and Useful Calculations - Distribution and Collection Systems
F-8	92	Margin Reserve Calculations
F-9	93	Equivalent Residential Connections - Water
F-10	94	Equivalent Residential Connections - Wastewater

ADDITIONAL

95	Standalone Rate Design - Water
----	--------------------------------

Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood 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] or Projected []

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

Line No.	(1) Description	(2) 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 ☒
Historical ☒ 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.

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	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 Year Ended: 1/31/2025
Interim [] Final [X]
Historic [X] or Projected []

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

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

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

**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	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

Florida Public Service Commission

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

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	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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.

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

Recap Schedules: A-1, A-4

	(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Month # 7	Month # 8	Month # 9	Month # 10	Month # 11	End of Test Year	Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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

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

Recap Schedules: A-2, 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 (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**

Florida Public Service Commission

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.

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

Recap Schedules: A-2, A-4

	(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 (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

Florida Public Service Commission

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.

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

Recap Schedules: A-2, A-4

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

Florida Public Service Commission

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

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		(4) Non-Used	
			Useful %		Amount	
1	<u>INTANGIBLE PLANT</u>					
2	301.1 Organization	-				-
3	302.1 Franchises	-				-
4	339.1 Other Plant & Misc. Equipment	-				-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-				-
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	<u>WATER TREATMENT PLANT</u>	-				-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-				-
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	<u>GENERAL PLANT</u>	-				-
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>WATER TREATMENT PLANT</u>	-	-	-	-	-	-	-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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

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.

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-8

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

Florida Public Service Commission

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.

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

Florida Public Service Commission

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.

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 Florida Public Service Commission
Test Year Average Balance**

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

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
<u>WATER</u>				
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	\$	\$
		=====	=====	=====

<u>WASTEWATER</u>				
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

Florida Public Service Commission

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

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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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

Florida Public Service Commission

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

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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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**

Florida Public Service Commission

**Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected []**

**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
<u>WATER</u>				
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	\$	\$

<u>WASTEWATER</u>				
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

Florida Public Service Commission

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

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
<u>WATER</u>								
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
<u>WASTEWATER</u>								
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

Florida Public Service Commission

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

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
<u>WATER</u>								
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
<u>WASTEWATER</u>								
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)

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 (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 deferred 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	125,329	289,404	B-4
2	Operation & Maintenance	229,332	(6,331)	223,001	5,639.80	228,640	B-5
3	Depreciation, net of CIAC Amort.	11,844	-	11,844	-	11,844	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	7,170	-	7,170	-	7,170	B-15
6	Provision for Income Taxes	-	-	-	806.93	807	C-1
7	OPERATING EXPENSES	248,346	(6,331)	242,015	6,447	248,461	
8	NET OPERATING INCOME	(84,270)	6,331	(77,939)	118,882	40,943	
9	RATE BASE	467,722		467,722		467,722	
10	RATE OF RETURN	-18.02%		-16.66%		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 ☒Historic ☒ 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Balance	Utility	Utility	Requested	Requested	
No.	Description	Per	Test Year	Adjusted	Revenue	Annual	Supporting
		Books	Adjustments	Test Year	Adjustment	Revenues	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 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	(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	<u>(6,331.23)</u>	<u>-</u>
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		<u>807</u>
30			
31	Revenues		
32	Adjustment for required return		40,943
33			
34	Adjustment for negative operating income		77,939
35			
36	Adjustment to revenue for Income Tax		807
37			
38	Adjustment for RAF fees on increased revenue		5,640
39			
40	Total Adjustment to Revenues		<u>125,329</u>

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

WATER SALES			WASTEWATER SALES		(1)
Line No.	Account No. and Description	Total Water	Account No. and Description	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	\$ 368	\$ 464	\$ 353	\$ 47	\$ 411	\$ 2,636	\$ (359)	\$ 865	\$ 586	\$ 755	\$ 797	\$ (3,800)	\$ 3,123
24	670 Bad Debt Expense	\$ 150	\$ 190	\$ 186	\$ 158	\$ 177	\$ 198	\$ 176	\$ 173	\$ 145	\$ 166	\$ (1,722)	\$ 164	\$ 163
25	675 Miscellaneous Expenses	\$ 1,790	\$ 1,602	\$ 3,829	\$ 1,611	\$ 1,475	\$ 1,948	\$ 1,618	\$ 1,685	\$ 1,460	\$ 1,884	\$ 3,619	\$ 1,569	\$ 24,087
26	TOTAL	\$ 18,480	\$ 20,321	\$ 20,468	\$ 22,517	\$ 18,573	\$ 20,474	\$ 20,392	\$ 19,009	\$ 18,309	\$ 20,676	\$ 23,119	\$ 6,995	\$ 229,332

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	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)
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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Prior TY _/_/_	Current TY _/_/_	\$ Difference	% Difference	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)

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	\$ 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					
29	Amortization of Rate Case Expense:			(A) Water	(B) Wastewater
30					(C) Total
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%

System	Total Water Custor	Total Sewer Cus	% Water Custc	% 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 The Company has no maintenance projects greater than 2% of revenue.

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages				Description of Allocation Method	Amounts Allocated			
			Water	Wastewater	Other	Total		Water	Wastewater	Other	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)

Schedule: B-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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)

Schedule: B-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] or Projected []

Recap Schedules: B-2

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	% Non-Used and Useful	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)

Docket No.: 20250052

Schedule Year Ended: 1/31/2025

Historic [X] or 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 (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 2,396	\$ -	\$ 2,806	\$ 1,969	\$ 7,170
	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year	\$ 2,396	\$ -	\$ 2,806	\$ 1,969	\$ 7,170
8	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ 2,396	\$ -	\$ 2,806	\$ 1,969	\$ 7,170
=====						
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	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
=====						

Reconciliation of Total Income Tax Provision
Florida Public Service Commission
Company: CSWR-Florida (Neighborhood Utilities)
Schedule: C-1
Docket No.: 20250052
Page 1 of 1
Test Year Ended: 1/31/2025
Preparer: Brent Thies
Historic [X] or Projected []

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(22,017.66) A	22017.66	(0.00)	(0.00)	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		(22,017.66)	22,017.66	(0.00)	(0.00)	-

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)	(84,270.50)	6,331.23	(77,939.27)	(77,939.27)	-
2 Add: Income Tax Expense Per Books (Sch. B-1)	0	0	0	0	0
3 Subtotal	(84,270.50)	6,331.23	(77,939.27)	(77,939.27)	-
4 Less: Interest Charges (Sch. C-3)	2,601.32	-	2,601.32	2,601.32	-
5 Taxable Income Per Books	(86,871.82)	6,331.23	(80,540.59)	(80,540.59)	-
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	(86,871.82)	6,331.23	(80,540.59)	(80,540.59)	-
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(86,871.82)	6,331.23	(80,540.59)	(80,540.59)	-
12 State Income Tax (5.5% of Line 11)	(4,777.95)	348.22	(4,429.73)	(4,429.73)	-
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(4,777.95)	348.22	(4,429.73)	(4,429.73)	-
16 Federal Taxable Income (Line 9 - Line 15)	(82,093.87)	5,983.01	(76,110.86)	(76,110.86)	-
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(17,239.71)	1,256.43	(15,983.28)	(15,983.28)	-
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(17,239.71)	1,256.43	(15,983.28)	(15,983.28)	-
Summary:					
21 Current State Income Taxes (Line 15)	(4,777.95)	348.22	(4,429.73)	(4,429.73)	-
22 Current Federal Income Taxes (Line 20)	(17,239.71)	1,256.43	(15,983.28)	(15,983.28)	-
23 Total Current Income Tax Expense (To C-1)	(22,017.66)	1,604.65	(20,413.01)	(20,413.01)	-
	= = = = =	= = = = =	= = = = =	= = = = =	= = = = =

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)

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 (Neighborhood Utilities)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

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
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.

		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
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. _____					Account No. _____				
		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
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.

Line No.	Year	3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		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.

Line No.	Year	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		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

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

Schedule: C-7
Page 3 of 4
Preparer: Brent Thies

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.

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

Income Tax Returns

Florida Public Service Commission

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

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 (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**

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-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) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
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 ☒ or Parent ☐
Historic ☒ 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

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

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] or 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	2,601.32	11/22/2026	28,249.62	9.2%

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	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 Variable Rate Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	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)	(2)	(3)	(4)	(5)
For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	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	\$ 14.90
3	3/4"	\$ 12.66	\$ 22.35
4	1"	\$ 21.09	\$ 37.25
5	1-1/2"	\$ 42.19	\$ 74.50
6	2"	\$ 67.50	\$ 119.20
7	3"	\$ 134.99	\$ 223.50
8	4"	\$ 210.93	\$ 372.50
9	6"	\$ 421.86	\$ 745.00
10	Gallage charge per 1,000 Gallons		
11	0-5,000 gallons	\$ 4.34	\$ 7.66
12	5,001-10,000	\$ 5.34	\$ 9.43
13	10,000+	\$ 8.00	\$ 14.12
14			
15	General Service		
16	5/8" x 3/4"	\$ 8.44	\$ 14.90
17	3/4"	\$ 12.66	\$ 22.35
18	1"	\$ 21.09	\$ 37.25
19	1-1/2"	\$ 42.19	\$ 74.50
20	2"	\$ 67.50	\$ 119.20
21	3"	\$ 134.99	\$ 223.50
22	4"	\$ 210.93	\$ 372.50
23	6"	\$ 421.86	\$ 745.00
24	Gallage charge per 1,000 Gallons	\$ 4.81	\$ 7.66

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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	5/8" x 3/4"	4,671		\$ 8.44	\$ 39,423.24	\$ 14.90	\$ 69,597.90
3	3/4"			\$ 12.66	\$ -	\$ 22.35	\$ -
4	1"	616		\$ 21.09	\$ 12,991.44	\$ 37.25	\$ 22,946.00
5	1-1/2"	22		\$ 42.19	\$ 928.18	\$ 74.50	\$ 1,639.00
6	2"			\$ 67.50	\$ -	\$ 119.20	\$ -
7	3"			\$ 134.99	\$ -	\$ 223.50	\$ -
8	4"			\$ 210.93	\$ -	\$ 372.50	\$ -
9	6"			\$ 421.86	\$ -	\$ 745.00	\$ -
10	Gallonge charge per 1,000 Gallons				\$ -		
11	0-5,000 gallons		6,958	\$ 4.34	\$ 30,197.72	\$ 7.66	\$ 53,306.59
12	5,001-10,000		7,115	\$ 5.34	\$ 37,994.10	\$ 9.43	\$ 67,069.16
13	10,000+		5,280	\$ 8.00	\$ 42,240.00	\$ 14.12	\$ 74,564.25
14							
15	Total Residential	5,309	19,353		\$ 163,774.68		\$ 289,122.90
16		=====	=====		=====		=====
17	Average Bill				\$ 30.85		\$ 54.46
18					=====		=====
19	General Service						
20	5/8" x 3/4"			\$ 8.44		\$ 14.90	
21	3/4"			\$ 12.66		\$ 22.35	
22	1"			\$ 21.09		\$ 37.25	
23	1-1/2"			\$ 42.19		\$ 74.50	
24	2"			\$ 67.50		\$ 119.20	
25	3"			\$ 134.99		\$ 223.50	
26	4"			\$ 210.93		\$ 372.50	
27	6"			\$ 421.86		\$ 745.00	
28	Gallonge charge per 1,000 Gallons			\$ 4.81		\$ 7.66	
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				\$ 169,581.75		\$ 289,122.90
39							
40	Booked Revenue				\$ 164,075.31		
41							
42	Difference (Explain)				\$ (5,506.44)		
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)

Schedule: E-4

Docket No.: 20250052

Page 1 of 1

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	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)

Schedule: E-5

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

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					
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)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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	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)	(2)	(3)	(4)
Line No.	Size	Type	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)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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 (Neighborhood Utilities)
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)	(2)	(3)	(4)	(5)	(6)
Line	Type Tax	To Whom	Amount	How Collected	Type
No.	or Fee	Paid		From Customers	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 ☒ or Wastewater ☐
Historic ☒ 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.

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Year Ended	Residential	General Service	Other	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)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []

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 (Neighborhood Utilities)

Schedule: E-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☒ or Wastewater ☐

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line		Historical	Proj.	Proj. Test	Test Year	Proj.	Project. TY	Present	Projected	Proposed	Proj. Rev.
No.	is/Meter Size	Year Bills	Factor	Year Bills	Consumption	Factor	Consumption	Rates	TY Revenue	Rates	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

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

**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.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% 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**

Florida Public Service Commission

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

**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 Plant	Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Flows	Sewage Treatment

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		360,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Maximum Day	2/14/2024	148,000
	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 occurrences affected the flow this day.		
3.	Five-Day Max Year	(1) 5/28/2024	118,200
		(2) 5/30/2024	115,400
		(3) 5/29/2024	111,400
		(4) 5/31/2024	109,600
		(5) 6/9/2024	108,200
	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 occurrences affected the flows on these days.		
		AVERAGI	112,560
4.	Average Daily Flow		77,080.60
5.	Required Fire Flow		N/A
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Florida Public Service Commission

Schedule F-4
Page 1 of 1
Preparer: Todd Thomas

	MONTH	GPD
--	-------	-----

88

**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)
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 (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		(3) Beginning	(4) Ending	(5) Average	(6) SFR Gallons Sold	(7) Gallons/ SFR (5)/(4)	(8) Total Gallons Sold	(9) Total ERCs (7)/(6)	(10) 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

Page 1 of 1

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"	4,671.00	1.00	4,671.00	\$ 39,423.24	30,168.72	\$ 69,591.96	\$ 14.90
3/4"	-	1.50	-	\$ -	-	\$ -	\$ 22.35
1"	616.00	2.50	1,540.00	\$ 12,991.44	9,941.73	\$ 22,933.17	\$ 37.25
1-1/2"	22.00	5.00	110.00	\$ 928.18	710.29	\$ 1,638.47	\$ 74.50
2"	-	8.00	-	\$ -	-	\$ -	\$ 119.20
3"	-	15.00	-	\$ -	-	\$ -	\$ 223.50
4"	-	25.00	-	\$ -	-	\$ -	\$ 372.50
6"	-	50.00	-	\$ -	-	\$ -	\$ 745.00
Gallons				\$ -	-	\$ -	
0-5,000 gallons			6,958.00	\$ 30,197.72	23,108.87	\$ 53,306.59	\$ 7.66
5,001-10,000			7,115.00	\$ 37,994.10	29,075.06	\$ 67,069.16	\$ 9.43
10,000+			5,280.00	\$ 42,240.00	32,324.25	\$ 74,564.25	\$ 14.12
Total:	5,309.00		6,321.00	\$ 163,774.68	125,328.91	\$ 289,103.59	

**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 (July 28, 2025)



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

FLORIDA PUBLIC SERVICE COMMISSION

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

INDEX

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
RATE BASE		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Wastewater
A-3	3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service By Primary Account
A-6	8	Wastewater Plant in Service By Primary Account
A-7	11	Summary of Non-Used and Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation By Primary Account
A-10	16	Wastewater Accumulated Depreciation By Primary Account
A-11	19	Annual CIAC Additions and Balances
A-12	20	CIAC By Classification
A-13	23	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	24	Accumulated Amortization of CIAC By Classification
A-15	27	Schedule of AFUDC Rates Used
A-16	28	Annual Advances For Construction Additions and Balances
A-17	29	Calculation of Working Capital Allowance
A-18	30	Comparative Balance Sheet - Assets
A-19	32	Comparative Balance Sheet - Liabilities
NET OPERATING INCOME		
B-1	34	Schedule of Water Operating Statement
B-2	35	Schedule of Wastewater Operating Statement
B-3	36	Adjustments to Operating Statements
B-4	37	Test Year Revenues
B-5	38	Operation and Maintenance Expenses By Month - Water
B-6	39	Operation and Maintenance Expenses By Month - Wastewater
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	41	Comparative Operation and Maintenance Expenses - Wastewater
B-9	42	Schedule of Test Year Contractual Services
B-10	43	Analysis of Rate Case Expense
B-11	44	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	45	Schedule of Allocated Expenses
B-13	46	Depreciation Expense Water
B-14	47	Depreciation Expense Wastewater
B-15	48	Schedule of Taxes Other Than Income
INCOME TAX		
C-1	49	Reconciliation of Total Income Tax Provision
C-2	50	State and Federal Income Tax Calculation - Current
C-3	51	Schedule of Interest In Tax Expense Calculation
C-4	52	Book/Tax Differences - Permanent
C-5	53	Deferred Tax Expense
C-6	54	Accumulated Deferred Income Taxes
C-7	57	Investment Tax Credits
C-8	61	Parent(s) Debt Information
C-9	62	Income Tax Returns
C-10	63	Miscellaneous Tax Information

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

INDEX

COST OF CAPITAL

D-1	64	Requested Cost of Capital
D-2	65	Reconciliation of Capital Structure to Requested Rate Base
D-3	66	Preferred Stock Outstanding
D-4	67	Short-Term Debt
D-5	68	Long-Term Debt
D-6	69	Variable Rate Long-Term Debt
D-7	70	Schedule of Customer Deposits

RATE SCHEDULES

E-1	71	Rate Schedule
E-2	72	Revenue Schedule At Present and Proposed Rates
E-3	73	Customer Monthly Billing Schedule
E-4	74	Miscellaneous Service Charges
E-5	75	Miscellaneous Service Charge Revenue
E-6	76	Public Fire Hydrants Schedule
E-7	77	Private Fire Protection Schedule
E-8	78	Contracts and Agreements Schedule
E-9	79	Tax or Franchise Fee Schedule
E-10	80	Service Availability Charges Schedule
E-11	81	Guaranteed Revenue Received Schedule
E-12	82	Class A Utility Cost of Service Study
E-13	83	Projected Test Year Revenue Calculation
E-14	84	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	85	Gallons of Water Pumped, Sold and Unaccounted For
F-2	86	Gallons of Wastewater Treated
F-3	87	Water Treatment Plant Data
F-4	88	Wastewater Treatment Plant Data
F-5	89	Used and Useful Calculations - Water Treatment Plant
F-6	90	Used and Useful Calculations - Wastewater Treatment Plant
F-7	91	Used and Useful Calculations - Distribution and Collection Systems
F-8	92	Margin Reserve Calculations
F-9	93	Equivalent Residential Connections - Water
F-10	94	Equivalent Residential Connections - Wastewater

ADDITIONAL

95	Standalone Rate Design - Wastewater
----	-------------------------------------

Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒

Historical ☒ Projected ☐

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

-
1. CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) 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 Year Ended: 1/31/2025
Interim [] Final [x]
Historic [X] Projected []

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

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

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

**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	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**

Florida Public Service Commission

**Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []**

**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 (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**

Florida Public Service Commission

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.

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies
Recap Schedules: A-1, A-4

		(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 (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

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic ☒ Projected ☐

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

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

Recap Schedules: A-1, A-4

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

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

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.

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

Recap Schedules: A-2, A-4

	(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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic ☒ Projected ☐

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)	(4)
			Non-Used Useful %	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

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic ☒ Projected ☐

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

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 (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

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

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic ☒ Projected ☐

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

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

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-
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	<u>SYSTEM PUMPING PLANT</u>	-	-	-
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	<u>TREATMENT AND DISPOSAL PLANT</u>	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-
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

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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 Florida Public Service Commission
Test Year Average Balance**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>				
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	\$ -	\$ -	\$ -
		=====	=====	=====

<u>WASTEWATER</u>				
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

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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
<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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	0	0	0	0	0	0
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>WASTEWATER</u>								
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	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**

Florida Public Service Commission

**Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []**

**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
<u>WATER</u>				
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	\$ -	\$ -	\$ -
		=====	=====	=====
<u>WASTEWATER</u>				
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

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic ☒ Projected ☐

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
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 deferred 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: B-1

Schedule Year Ended: 1/31/2025

Page 1 of 1

Interim [] Final [x]

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Balance	Utility	Utility	Requested	Requested	
No.	Description	Per	Test Year	Adjusted	Revenue	Annual	Supporting
		Books	Adjustments	Test Year	Adjustment	Revenues	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	\$ 181,428	\$ 462,959	B-4
2	Operation & Maintenance	\$ 235,360	\$ (21,634)	\$ 213,726	\$ 8,164	\$ 221,890	B-6
3	Depreciation, net of CIAC Amort.	\$ 50,385	\$ -	\$ 50,385	\$ -	\$ 50,385	B-14
4	Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	
5	Taxes Other Than Income	\$ 16,772	\$ -	\$ 16,772	\$ -	\$ 16,772	B-15
6	Provision for Income Taxes	\$ -	\$ -	\$ -	\$ 3,686	\$ 3,686	C-1
7	OPERATING EXPENSES	\$ 302,518	\$ (21,634)	\$ 280,883	\$ 11,850	\$ 292,734	
8	NET OPERATING INCOME	\$ (20,986)	\$ 21,634	\$ 648	\$ 169,578	\$ 170,225	
9	RATE BASE	\$ 1,941,265		\$ 1,941,265		1,941,265	
10	RATE OF RETURN	-1.08%		0.03%		8.77%	

Schedule of Adjustments to 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-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		-	(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	14,804.90		
24	Less State Tax Exemption	(1,525.00)		
25	State Taxable Income	13,279.90		
26	State Income tax (5.5%)	730.39		
27				
28	Federal Taxable Income	14,074.50		
29	Federal Income Tax (21%)	2,955.65		
30				
31	Total Adjustment for Income Tax			3,686
32				
33	Revenues			
34	Adjustment for required return			169,578
35				
36	Adjustment for negative operating income			-
37				
38	Adjustment to revenue for Income Tax			3,686
39				
40	Adjustment for RAF fees on increased revenue			8,164
41				
	Total Adjustment to Revenues			181,428

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		WASTEWATER SALES		(1)
	Account No. and Description	Total Water	Account No. and Description	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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	February-24	March-24	April-24	May-24	June-24	July-24	August-24	September-24	October-24	November-24	December-24	January-25	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)	\$ 7,361	\$ 73,090
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	\$ 640	\$ 773	\$ 620	\$ 200	\$ 1,400	\$ 4,878	\$ (485)	\$ 1,200	\$ 806	\$ 867	\$ 924	\$ (5,228)	\$ 6,595
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	\$ 4,919	\$ 2,158	\$ 1,827	\$ 1,640	\$ 2,264	\$ 1,820	\$ 1,849	\$ 1,542	\$ 2,106	\$ 9,962	\$ 2,158	\$ 34,173
27	TOTAL	\$ 24,928	\$ 24,497	\$ 21,133	\$ 17,199	\$ 25,598	\$ 29,148	\$ 18,167	\$ 20,964	\$ 16,502	\$ 16,358	\$ 8,684	\$ 12,182	\$ 235,360

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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Prior TY	Current TY	\$	%	
No.	Account No. and Name	__/__/__	__/__/__	Difference	Difference	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 fluctuations 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 contractual 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)
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)	(2)	(3)	(4)	(5)
Line No.	Consultant	Type of Service	Amount	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					
21	Total				
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					
31	Amortization of Rate Case Expense:				
32				(A)	(B)
33				Water	Wastewater
34					(C)
35					Total
36		Prior Unamortized Rate Case Expense		-	-
37		Current Rate Case Expense			1,313
38				- - - - -	- - - - -
39		Total Projected Rate Case Expense			52,878
40				= = = = =	= = = = =
41		Annual Amortization			13,220
42				= = = = =	= = = = =
43		Method of Allocation Between Systems:		0%	100%
		(Provide Calculation)			

System	Total Water Cusl	Total Sewer Cusl	% 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				Description of Allocation Method	Amounts Allocated			
			Water	Wastewater	Other	Total		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)

Schedule: B-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Recap Schedules: B-1

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	% Non-Used and Useful	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 ☒ 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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Regulatory Assessment Fees (RAFTs)	Payroll Taxes	Real Estate & Personal Property	Other	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	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER						
10	Test Year Per Books	\$ 4,539	\$ -	\$ 12,233	\$ -	\$ 16,772
	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	4,539	\$ -	\$ 12,233	\$ -	\$ 16,772
17	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ 4,539	\$ -	\$ 12,233	\$ -	\$ 16,772

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(5,523.26) A	5523.26	(0.00)		(0.00)
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)	(20,986.36)	21,634.00	647.64	-	647.64
2 Add: Income Tax Expense Per Books (Sch. B-1)	-				
3 Subtotal	(20,986.36)	21,634.00	647.64	-	647.64
4 Less: Interest Charges (Sch. C-3)	805.96	-	805.96	-	805.96
5 Taxable Income Per Books	(21,792.32)	21,634.00	(158.32)	-	(158.32)
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	(21,792.32)	21,634.00	(158.32)	-	(158.32)
10 Less: State Income Tax Exemption (\$5,000)					
11 State Taxable Income	(21,792.32)	21,634.00	(158.32)	-	(158.32)
12 State Income Tax (5.5% of Line 11)	(1,198.58)	1,189.87	(8.71)	-	(8.71)
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(1,198.58)	1,189.87	(8.71)	-	(8.71)
16 Federal Taxable Income (Line 9 - Line 15)	(20,593.74)	20,444.13	(149.61)	-	(149.61)
17 Federal Income Tax Rate	21%	21%	21%	21%	21%
18 Federal Income Taxes (Line 16 x Line 17)	(4,324.69)	4,293.27	(31.42)	-	(31.42)
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(4,324.69)	4,293.27	(31.42)	-	(31.42)
Summary:					
21 Current State Income Taxes (Line 15)	(1,198.58)	1,189.87	(8.71)	-	(8.71)
22 Current Federal Income Taxes (Line 20)	(4,324.69)	4,293.27	(31.42)	-	(31.42)
23 Total Current Income Tax Expense (To C-1)	(5,523.26)	5,483.14	(40.13)	-	(40.13)

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)

Schedule: C-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ Projected ☐

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)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: C-6

Docket No.: 20250052

Page 2 of 3

Test Year Ended: 1/31/2025

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 (North Peninsula)

Schedule: C-6

Docket No.: 20250052

Page 3 of 3

Test Year Ended: 1/31/2025

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: C-7

Docket No.: 20250052

Page 3 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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)

Schedule: C-7

Docket No.: 20250052

Page 4 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ Projected ☐

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.

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

Income Tax Returns

Florida Public Service Commis:

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

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 (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-10
Page 1 of 1
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

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-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) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
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 ☒ or Parent ☐Historic ☒ 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

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

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	805.9566	11/22/2026	8,752.47	9.2%

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

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 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	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 Variable Rate Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))

CSWR-Florida has no variable rate long-term debt

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 ☒ or Parent ☐****Historic ☒ 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)	(2)	(3)	(4)	(5)
	For the	Beginning	Deposits	Deposits	Ending
	Month Ended	Balance	Received	Refunded	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 ☒

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	\$ 64.25
3			
4	General Service		
5	All Meter Sizes		
6	(6 ERCs)		
7	Flat Rate	\$ 236.24	\$ 385.50
8	All Meter Sizes		
9	(14 ERCs)		
10	Flat Rate	\$ 546.48	\$ 899.50
11	All Meter Sizes		
12	(17 ERCs)		
13	Flat Rate	\$ 663.59	\$ 1,092.25
14	All Meter Sizes		
15	(65 ERCs)		
16	Flat Rate	\$ 2,537.25	\$ 4,176.25
17	All Meter Sizes		
18	(70 ERCs)		
	Flat Rate	\$ 2,737.42	\$ 4,497.50

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 ☒

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	\$ 64.25	\$ 332,429.50
3							
4	Total Residential	5,174	0		\$ 202,820.80		\$ 332,429.50
5		=====	=====		=====		=====
6	Average Bill				\$ 39.20		\$ 64.25
7					=====		=====
8	General Service						
9	All Meter Sizes						
10	(6 ERCs)						
11	Flat Rate	12		\$ 237.24	\$ 2,846.88	\$ 385.50	\$ 4,626.00
12	Total Gen. Serv. (6 ECRs)	12	0		\$ 2,846.88		\$ 4,626.00
13		=====	=====		=====		=====
14	Average Bill				\$ 237.24		\$ 385.50
15					=====		=====
16	General Service						
17	All Meter Sizes						
18	(14 ERCs)						
19	Flat Rate	12		\$ 548.82	\$ 6,585.84	\$ 899.50	\$ 10,794.00
20	Total Gen. Serv. (14 ECRs)	12	0		\$ 6,585.84		\$ 10,794.00
21		=====	=====		=====		=====
22	Average Bill				\$ 548.82		\$ 899.50
23					=====		=====
24	General Service						
25	All Meter Sizes						
26	(17 ERCs)						
27	Flat Rate	12		\$ 666.43	\$ 7,997.16	\$ 1,092.25	\$ 13,107.00
28	Total Gen. Serv. (17 ECRs)	12	0		\$ 7,997.16		\$ 13,107.00
29		=====	=====		=====		=====
30	Average Bill				\$ 666.43		\$ 1,092.25
31					=====		=====
32	General Service						
33	All Meter Sizes						
34	(65 ERCs)						
35	Flat Rate	12		\$ 2,548.09	\$ 30,577.08	\$ 4,176.25	\$ 50,115.00
36	Total Gen. Serv. (65 ECRs)	12	0		\$ 30,577.08		\$ 50,115.00
37		=====	=====		=====		=====
38	Average Bill				\$ 2,548.09		\$ 4,176.25
39					=====		=====
40	General Service						
41	All Meter Sizes						
42	(70 ERCs)						
43	Flat Rate	12		\$ 2,744.10	\$ 32,929.20	\$ 4,497.50	\$ 53,970.00
44	Total Gen. Serv. (70 ECRs)	12	0		\$ 32,929.20		\$ 53,970.00
45		=====	=====		=====		=====
46	Average Bill				\$ 2,744.10		\$ 4,497.50
47					=====		=====
48							
49	Total Gen. Service (All)				\$ 111,513.24		\$ 182,727.00
50		=====	=====		=====		=====
51	Average Bill				\$ 1,858.55		\$ 3,045.45
52					=====		=====
53	Unbilled Revenues						
54	Other Revenue				\$ 430.46		
55	Misc. Serv. Charges						
56							
57	Total Revenue				\$ 314,764.50		\$ 515,156.50
58							
59	Booked Revenue				\$ 281,531.19		
60							
61	Difference (Explain)				\$ (33,233.31)		
62					=====		=====

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 ☒

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)

Schedule: E-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ 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.

(1)			(2)		(3)	
			Present		Proposed	
Line No.	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	\$ 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 ☒

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					
7	Total					
8						
9	<u>Misc Fees Description</u>					
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)	(2)	(3)	(4)
Line No.	Size	Type	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)****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 (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)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
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 (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☐ 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.

(1)		(2)	(3)
Line No.	Type Charge	Present Charges	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** ☒
Historic ☒ **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) Residential	(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 ☒

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)

Schedule: E-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Projection Factor	Projected Test Year Year Bills	Test Year Consumption	Projection Factor	Projected Test Year Consumption	Present Rates	Projected TY Revenue	Proposed Rates	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 (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
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

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

**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.

	(1)	(2)	(3)	(4)	(5)	(6)
					Unaccounted	%
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	For Water (1)+(2)-(3)-(4)	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**

Florida Public Service Commission

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

**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				
Month/ Year	CSWR-Florida (North Peninsula)	(Name)	(Name)	(Name)	Total Plant Flows	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	
	=====	=====	=====	=====	=====	=====

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
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		181,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month	Oct	106,300
	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.		

**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

- 1 CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is
- 2 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)
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 (North Peninsula)

Schedule F-9

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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.

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.

	(1)	(2)	(3)	(4)
		SFR Customers		
Line No.	Year	Beginning	Ending	Average
1	TY-4			
2	TY-3			
3	TY-2			
4	TY-1	435	427	431
5	TY	429	429	429
6				
7	<u>CSWR-Florida does not track usage at North Peninsula as it is wastewater only.</u>			

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

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	129,679.08	\$ 332,499.88	\$ 64.25
General Service							
All Meter Sizes (6 ERCs)	12	6	72	\$ 2,846.88	1,820.23	\$ 4,667.11	\$ 385.50
All Meter Sizes 14 ERCs)	12	14	168	\$ 6,585.84	4,210.84	\$ 10,796.68	\$ 899.50
All Meter Sizes(17 ERCs)	12	17	204	\$ 7,997.16	5,113.21	\$ 13,110.37	\$ 1,092.25
All Meter Sizes(65 ERCs)	12	65	780	\$ 30,577.08	19,550.30	\$ 50,127.38	\$ 4,176.25
All Meter Sizes(70 ERCs)	12	70	840	\$ 32,929.20	21,054.19	\$ 53,983.39	\$ 4,497.50
Total	5,235		7,239	\$ 283,756.96	181,427.85	\$ 465,184.81	

**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 (July 28, 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

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
RATE BASE		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Wastewater
A-3	3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service By Primary Account
A-6	8	Wastewater Plant in Service By Primary Account
A-7	11	Summary of Non-Used and Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation By Primary Account
A-10	16	Wastewater Accumulated Depreciation By Primary Account
A-11	19	Annual CIAC Additions and Balances
A-12	20	CIAC By Classification
A-13	23	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	24	Accumulated Amortization of CIAC By Classification
A-15	27	Schedule of AFUDC Rates Used
A-16	28	Annual Advances For Construction Additions and Balances
A-17	29	Calculation of Working Capital Allowance
A-18	30	Comparative Balance Sheet - Assets
A-19	32	Comparative Balance Sheet - Liabilities
NET OPERATING INCOME		
B-1	34	Schedule of Water Operating Statement
B-2	35	Schedule of Wastewater Operating Statement
B-3	36	Adjustments to Operating Statements
B-4	37	Test Year Revenues
B-5	38	Operation and Maintenance Expenses By Month - Water
B-6	39	Operation and Maintenance Expenses By Month - Wastewater
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	41	Comparative Operation and Maintenance Expenses - Wastewater
B-9	42	Schedule of Test Year Contractual Services
B-10	43	Analysis of Rate Case Expense
B-11	44	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	45	Schedule of Allocated Expenses
B-13	46	Depreciation Expense Water
B-14	47	Depreciation Expense Wastewater
B-15	48	Schedule of Taxes Other Than Income
INCOME TAX		
C-1	49	Reconciliation of Total Income Tax Provision
C-2	50	State and Federal Income Tax Calculation - Current
C-3	51	Schedule of Interest In Tax Expense Calculation
C-4	52	Book/Tax Differences - Permanent
C-5	53	Deferred Tax Expense
C-6	54	Accumulated Deferred Income Taxes
C-7	57	Investment Tax Credits
C-8	61	Parent(s) Debt Information
C-9	62	Income Tax Returns
C-10	63	Miscellaneous Tax Information

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

INDEX

COST OF CAPITAL

D-1	64	Requested Cost of Capital
D-2	65	Reconciliation of Capital Structure to Requested Rate Base
D-3	66	Preferred Stock Outstanding
D-4	67	Short-Term Debt
D-5	68	Long-Term Debt
D-6	69	Variable Rate Long-Term Debt
D-7	70	Schedule of Customer Deposits

RATE SCHEDULES

E-1	71	Rate Schedule
E-2	73	Revenue Schedule At Present and Proposed Rates
E-3	75	Customer Monthly Billing Schedule
E-4	77	Miscellaneous Service Charges
E-5	79	Miscellaneous Service Charge Revenue
E-6	81	Public Fire Hydrants Schedule
E-7	82	Private Fire Protection Schedule
E-8	83	Contracts and Agreements Schedule
E-9	84	Tax or Franchise Fee Schedule
E-10	85	Service Availability Charges Schedule
E-11	87	Guaranteed Revenue Received Schedule
E-12	88	Class A Utility Cost of Service Study
E-13	89	Projected Test Year Revenue Calculation
E-14	90	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	91	Gallons of Water Pumped, Sold and Unaccounted For
F-2	92	Gallons of Wastewater Treated
F-3	93	Water Treatment Plant Data
F-4	94	Wastewater Treatment Plant Data
F-5	95	Used and Useful Calculations - Water Treatment Plant
F-6	96	Used and Useful Calculations - Wastewater Treatment Plant
F-7	97	Used and Useful Calculations - Distribution and Collection Systems
F-8	98	Margin Reserve Calculations
F-9	99	Equivalent Residential Connections - Water
F-10	100	Equivalent Residential Connections - Wastewater

ADDITIONAL

101	Standalone Rate Design - Water
102	Standalone Rate Design - Wastewater

Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) 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	(2,297,283)	-	(2,297,283)	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	3,055,512	-	3,055,512	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) 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	(2,290,809)	-	(2,290,809)	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	3,607,066	-	3,607,066	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

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

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

**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	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**

Florida Public Service Commission

**Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []**

**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	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

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.

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

Recap Schedules: A-1, A-4

		(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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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.

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies
Recap Schedules: A-1, A-4

	(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Month # 7	Month # 8	Month # 9	Month # 10	Month # 11	End of Test Year	Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

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.

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

Recap Schedules: A-2, A-4

	(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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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	\$ 9,524,523.07	\$ 9,524,523.07	\$ 9,524,523.07	\$ 9,524,523.07	\$ 9,524,523.07	\$ 9,524,523.07	\$ 9,270,837.30

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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)	(4)
			Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>WATER TREATMENT PLANT</u>	-	-	-	-	-	-	-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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 Commissi

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.

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-
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	<u>SYSTEM PUMPING PLANT</u>	-	-	-
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	<u>TREATMENT AND DISPOSAL PLANT</u>	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-
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

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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**

Florida Public Service Commiss

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>				
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	2,297,283		
6				
7	Total	\$ 2,297,283	\$	\$
		= = = = =	= = = = =	= = = = =

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	2,290,809		
12				
13	Total	\$ 2,290,809	\$	\$
		= = = = =	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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
<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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	2,297,283
6								
7	Total	\$ 2,316,014 = = = = =	\$ 2,316,167 = = = = =	\$ 2,316,167 = = = = =	\$ 2,316,167 = = = = =	\$ 2,316,167 = = = = =	\$ 2,316,217 = = = = =	\$ 2,297,283 = = = = =
<u>WASTEWATER</u>								
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	2,290,809
12								
13	Total	\$ 2,288,606 = = = = =	\$ 2,291,123 = = = = =	\$ 2,291,753 = = = = =	\$ 2,291,123 = = = = =	\$ 2,291,123 = = = = =	\$ 2,291,123 = = = = =	\$ 2,290,809 = = = = =

**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	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**

Florida Public Service Commission

**Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []**

**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
<u>WATER</u>				
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	\$	\$
		= = = = =	=====	=====
<u>WASTEWATER</u>				
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

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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 deferred 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	799,162	\$ 2,220,942	B-4
2	Operation & Maintenance	\$ 1,988,625	(193,167)	\$ 1,795,458	35,962.29	\$ 1,831,420	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	\$ -	-	\$ -	66,155.29	\$ 66,155	C-1
7	OPERATING EXPENSES	\$ 2,044,155	\$ (193,167)	\$ 1,850,988	\$ 102,118	\$ 1,953,106	
8	NET OPERATING INCOME	\$ (622,375)	\$ 193,167	\$ (429,208)	\$ 697,044	\$ 267,837	
9	RATE BASE	3,055,512		3,055,512		\$ 3,055,512	
10	RATE OF RETURN	-20.37%		-14.05%		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 ☒
 Historic ☒ 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	(42,861)	\$ 1,845,298	B-4
2	Operation & Maintenance	\$ 1,467,019	(125,343)	\$ 1,341,675	(1,928.74)	\$ 1,339,747	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	\$ -	-	\$ -	78,364.94	\$ 78,365	C-1
7	OPERATING EXPENSES	\$ 1,578,021	\$ (125,343)	\$ 1,452,677	\$ 76,436	\$ 1,529,114	
8	NET OPERATING INCOME	\$ 310,138	\$ 125,343	\$ 435,481	\$ (119,297)	\$ 316,184	
9	RATE BASE	3,607,066		3,607,066		\$ 3,607,066	
10	RATE OF RETURN	8.60%		12.07%		8.77%	

Schedule of Adjustments to 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-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	(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	<u>(193,167)</u>	<u>(125,343)</u>
19			
20	Adjustment for Income Tax		
21		Water	Wastewater
22	Taxable Income before State Tax	263,690.41	311,289.50
23	Less State Tax Exemption	(15,582.23)	(12,229.72)
24	State Taxable Income	248,108.18	299,059.78
25	State Income tax (5.5%)	13,645.95	16,448.29
26			
27	Federal Taxable Income	250,044.46	294,841.21
28	Federal Income Tax (21%)	52,509.34	61,916.65
29			
30	Total Adjustment for Income Tax	<u>66,155</u>	<u>78,365</u>
31			
32	Revenues		
33	Adjustment for required return	267,837	(119,297)
34			
35	Adjustment for negative operating income	429,208	-
36			
37	Adjustment to revenue for Income Tax	66,155	78,365
38			
39	Adjustment for RAF fees on revenue change	35,962	(1,929)
40			
41	Total Adjustment to Revenues	<u>799,162</u>	<u>(42,861)</u>

Test Year Operating Revenues

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.

Florida Public Service Commission

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	\$ 9,592	\$ 26,956	\$ (6,042)	\$ 5,132	\$ 10,857	\$ (18,015)	\$ (181)	\$ 12,160	\$ 8,463	\$ 8,860	\$ 9,443	\$ (22,429)	\$ 44,795
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	\$ 22,278	\$ 25,987	\$ 22,520	\$ 20,637	\$ 26,962	\$ 22,519	\$ 23,464	\$ 20,208	\$ 26,415	\$ 19,090	\$ 22,053	\$ 275,772
26	TOTAL	\$ 178,576	\$ 204,407	\$ 133,392	\$ 165,977	\$ 164,845	\$ 152,902	\$ 153,258	\$ 227,467	\$ 182,428	\$ 136,359	\$ 166,584	\$ 122,430	\$ 1,988,625

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	\$ 10,067	\$ 32,628	\$ (10,664)	\$ 6,461	\$ 10,520	\$ (15,639)	\$ 1,854	\$ 9,550	\$ 6,389	\$ 6,878	\$ 7,336	\$ 255	\$ 65,635
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	\$ 17,790	\$ 20,729	\$ 17,916	\$ 16,486	\$ 21,327	\$ 17,904	\$ 18,697	\$ 15,976	\$ 20,777	\$ 17,989	\$ 17,448	\$ 221,887
27	TOTAL	\$ 133,307	\$ 162,530	\$ 95,248	\$ 135,555	\$ 137,083	\$ 110,090	\$ 150,141	\$ 152,719	\$ 116,539	\$ 97,117	\$ 68,846	\$ 107,843	\$ 1,467,019

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		
				<u>1.24</u>		

*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 fluctuation 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)
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	\$ 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 Cu	% 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.

			(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

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)

Schedule: B-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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)

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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	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 reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(82,150.20) A	82,150.20	0.00	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		(82,150.20)	82,150.20	0.00	-	-

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)	(312,236.84)	318,510.43	6,273.59	(429,207.74)	435,481.33
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	(312,236.84)	318,510.43	6,273.59	(429,207.74)	435,481.33
4 Less: Interest Charges (Sch. C-3)	9,794.40	-	9,794.40	4,491.79	5,302.61
5 Taxable Income Per Books	(322,031.24)	318,510.43	(3,520.81)	(433,699.53)	430,178.72
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	(322,031.24)	318,510.43	(3,520.81)	(433,699.53)	430,178.72
10 Less: State Income Tax Exemption (\$5,000)	(12,229.72)	-	-	-	(12,229.72)
11 State Taxable Income	(334,260.96)	318,510.43	(3,520.81)	(433,699.53)	417,949.00
12 State Income Tax (5.5% of Line 11)	(18,384.35)	17,518.07	(193.64)	(23,853.47)	22,987.20
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(18,384.35)	17,518.07	(193.64)	(23,853.47)	22,987.20
16 Federal Taxable Income (Line 9 - Line 15)	(303,646.89)	300,992.36	(3,327.17)	(409,846.06)	407,191.53
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(63,765.85)	63,208.40	(698.70)	(86,067.67)	85,510.22
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(63,765.85)	63,208.40	(698.70)	(86,067.67)	85,510.22
Summary:					
21 Current State Income Taxes (Line 15)	(18,384.35)	17,518.07	(193.64)	(23,853.47)	22,987.20
22 Current Federal Income Taxes (Line 20)	(63,765.85)	63,208.40	(698.70)	(86,067.67)	85,510.22
23 Total Current Income Tax Expense (To C-1)	(82,150.20)	80,726.47	(892.35)	(109,921.15)	108,497.42

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	4,491.79	5,302.61
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	4,491.79	5,302.61

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)

Schedule: C-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ Projected ☐

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)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

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

Company: CSWR-Florida (Rolling Oaks)
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

Company: CSWR-Florida (Rolling Oaks)

Schedule: C-6

Docket No.: 20250052

Page 3 of 3

Test Year Ended: 1/31/2025

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 (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

Investment Tax Credits - Company Policies

Florida Public Service Commission

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

Schedule: C-7
Page 3 of 4
Preparer: Brent Thies

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)

Schedule: C-7

Docket No.: 20250052

Page 4 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ Projected ☐

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.

Line No.	Description	Parent's Name	% of Total	Cost Rate	Weighted Cost
		Amount			
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 (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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 (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

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-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	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) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
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 ☒ or Parent ☐Historic ☒ 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

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

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)

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	9,794.40	11/22/2026	106,364.52	9.2%

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ 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.

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

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

Total

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

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

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	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)****Schedule: D-7****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 a schedule of customer deposits on a 13-month average basis.**

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
1	CSWR-Florida does not collect customer deposits				

Recap Schedules: A-19,D-2

Rate Schedule - Water

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-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	\$ 18.39
3	Gallorage charge per 1,000 Gallons		
4	0-10,000 gallons	0.73	\$ 1.11
5	10,001-20,000 gallons	1.39	\$ 2.11
6	20,001-30,000 gallons	2.09	\$ 3.17
7	30,001-40,000 gallons	2.79	\$ 4.24
8	Over 40,000 gallons	3.46	\$ 5.26
9			
10	1"	30.19	\$ 45.98
11	Gallorage charge per 1,000 Gallons		
12	0-25,000 gallons	0.73	\$ 1.11
13	25,001-50,000 gallons	1.39	\$ 2.11
14	50,001-75,000 gallons	2.09	\$ 3.17
15	75,001-100,000 gallons	2.79	\$ 4.24
16	Over 100,000 gallons	3.46	\$ 5.26
17			
18	1-1/2"	60.34	\$ 91.95
19	Gallorage charge per 1,000 Gallons		
20	0-50,000 gallons	0.73	\$ 1.11
21	50,001-100,000 gallons	1.39	\$ 2.11
22	100,001-150,000 gallons	2.09	\$ 3.17
23	150,001-200,000 gallons	2.79	\$ 4.24
24	Over 200,000 gallons	3.46	\$ 5.26
25			
26	2"	96.51	\$ 147.12
27	Gallorage charge per 1,000 Gallons		
28	0-80,000 gallons	0.73	\$ 1.11
29	80,001-160,000 gallons	1.39	\$ 2.11
30	160,001-240,000 gallons	2.09	\$ 3.17
31	240,001-320,000 gallons	2.79	\$ 4.24
32	Over 320,000 gallons	3.46	\$ 5.26
33			
34	3"	192.96	\$ 275.85
35	Gallorage charge per 1,000 Gallons		
36	0-160,000 gallons	0.73	\$ 1.11
37	160,001-320,000 gallons	1.39	\$ 2.11
38	320,001-480,000 gallons	2.09	\$ 3.17
39	480,001-640,000 gallons	2.79	\$ 4.24
40	Over 640,000 gallons	3.46	\$ 5.26
41			
42	4"	301.48	\$ 459.75
43	Gallorage charge per 1,000 Gallons		
44	0-250,000 gallons	0.73	\$ 1.11
45	250,001-500,000 gallons	1.39	\$ 2.11
46	500,001-750,000 gallons	2.09	\$ 3.17
47	750,001-1,000,000 gallons	2.79	\$ 4.24
48	Over 1,000,000 gallons	3.46	\$ 5.26
49			
50	6"	602.51	\$ 919.50
51	Gallorage charge per 1,000 Gallons		
52	0-250,000 gallons	0.73	\$ 1.11
53	250,001-500,000 gallons	1.39	\$ 2.11
54	500,001-750,000 gallons	2.09	\$ 3.17
55	750,001-1,000,000 gallons	2.79	\$ 4.24
56	Over 1,000,000 gallons	3.46	\$ 5.26

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 ☒

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

Line No.	(1) s/Meter Size	(2) Present Rates	(3) Proposed Rates
1	General Service		
2	5/8" x 3/4"	\$ 18.55	\$ 18.07
3	1"	\$ 46.27	\$ 45.18
4	1-1/2"	\$ 92.48	\$ 90.35
5	2"	\$ 147.94	\$ 144.56
6	3"	\$ 295.81	\$ 271.05
7	4"	\$ 461.91	\$ 451.75
8	6"	\$ 665.50	\$ 632.45
9	8"	\$ 924.29	\$ 903.50
10	Gallonge charge per 1,000 Gallons		
11	Residential Up to 6,000 Gallons	\$ 3.49	\$ 3.40
12	Commerical (No Maximum)	\$ 4.24	\$ 4.13

Revenue Schedule at Present and Proposed Rates

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-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	(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"	73,427		12.11	\$ 889,200.97	\$ 18.39	\$ 1,350,322.53
3	Gallonge charge per 1,000 Gallons						
4	0-10,000 gallons		189,190.00	0.73	138,108.70	\$ 1.11	\$ 209,757.90
5	10,001-20,000 gallons		82,698.00	1.39	114,950.22	\$ 2.11	\$ 174,585.06
6	20,001-30,000 gallons		47,071.00	2.09	98,378.39	\$ 3.17	\$ 149,415.96
7	30,001-40,000 gallons		23,244.00	2.79	64,850.76	\$ 4.24	\$ 98,494.58
8	Over 40,000 gallons		51,528.00	3.46	178,286.88	\$ 5.26	\$ 270,780.05
9							
10	1"	436		30.19	\$ 13,162.84	\$ 45.98	\$ 20,045.10
11	Gallonge charge per 1,000 Gallons						
12	0-25,000 gallons		1,279.00	0.73	933.67	\$ 1.11	\$ 1,418.05
13	25,001-50,000 gallons		3,462.00	1.39	4,812.18	\$ 2.11	\$ 7,308.68
14	50,001-75,000 gallons		1,524.00	2.09	3,185.16	\$ 3.17	\$ 4,837.58
15	75,001-100,000 gallons		623.00	2.79	1,738.17	\$ 4.24	\$ 2,639.91
16	Over 100,000 gallons		1,776.00	3.46	6,144.96	\$ 5.26	\$ 9,332.89
17							
18	1-1/2"	112		60.34	\$ 6,758.08	\$ 91.95	\$ 10,298.40
19	Gallonge charge per 1,000 Gallons						
20	0-50,000 gallons		1,196.00	0.73	873.08	\$ 1.11	\$ 1,326.02
21	50,001-100,000 gallons		421.00	1.39	585.19	\$ 2.11	\$ 888.78
22	100,001-150,000 gallons		1,316.00	2.09	2,750.44	\$ 3.17	\$ 4,177.34
23	150,001-200,000 gallons		321.00	2.79	895.59	\$ 4.24	\$ 1,360.21
24	Over 200,000 gallons		1,781.00	3.46	6,162.26	\$ 5.26	\$ 9,359.17
25							
26	2"	64		96.51	\$ 6,176.64	\$ 147.12	\$ 9,415.68
27	Gallonge charge per 1,000 Gallons						
28	0-80,000 gallons		1,568.00	0.73	1,144.64	\$ 1.11	\$ 1,738.47
29	80,001-160,000 gallons		438.00	1.39	608.82	\$ 2.11	\$ 924.67
30	160,001-240,000 gallons		350.00	2.09	731.50	\$ 3.17	\$ 1,110.99
31	240,001-320,000 gallons		-	2.79	-	\$ 4.24	\$ -
32	Over 320,000 gallons		-	3.46	-	\$ 5.26	\$ -
33							
34	3"			192.96	\$ -	\$ 275.85	\$ -
35	Gallonge charge per 1,000 Gallons						
36	0-160,000 gallons		-	0.73	-	\$ 1.11	\$ -
37	160,001-320,000 gallons		-	1.39	-	\$ 2.11	\$ -
38	320,001-480,000 gallons		-	2.09	-	\$ 3.17	\$ -
39	480,001-640,000 gallons		-	2.79	-	\$ 4.24	\$ -
40	Over 640,000 gallons		-	3.46	-	\$ 5.26	\$ -
41							
42	4"			301.48	\$ -	\$ 459.75	\$ -
43	Gallonge charge per 1,000 Gallons						
44	0-250,000 gallons		-	0.73	-	\$ 1.11	\$ -
45	250,001-500,000 gallons		-	1.39	-	\$ 2.11	\$ -
46	500,001-750,000 gallons		-	2.09	-	\$ 3.17	\$ -
47	750,001-1,000,000 gallons		-	2.79	-	\$ 4.24	\$ -
48	Over 1,000,000 gallons		-	3.46	-	\$ 5.26	\$ -
49							
50	6"			602.51	\$ -	\$ 919.50	\$ -
51	Gallonge charge per 1,000 Gallons						
52	0-250,000 gallons		-	0.73	-	\$ 1.11	\$ -
53	250,001-500,000 gallons		-	1.39	-	\$ 2.11	\$ -
54	500,001-750,000 gallons		-	2.09	-	\$ 3.17	\$ -
55	750,001-1,000,000 gallons		-	2.79	-	\$ 4.24	\$ -
56	Over 1,000,000 gallons		-	3.46	-	\$ 5.26	\$ -
57							
58	Total Residential	74,039	409,786.00		\$ 1,540,439.14		\$ 2,339,538.03
59		=====	=====		=====		=====
60	Average Bill				\$ 20.81		\$ 31.60
61					=====		=====
62							
63	Unbilled Revenues						
64	Other Revenue				\$ 78,152.44		
65	Misc. Serv. Charges						
66							
67	Total Revenue				\$ 1,618,591.58		\$ 2,339,538.03
68							
69	Booked Revenue				\$ 1,421,780.28		
70							
71	Difference (Explain)				\$ 196,811.30		
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 ☒

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"	63,815		\$ 18.55	\$ 1,183,768.25	\$ 18.07	\$ 1,153,137.05
3	1"			\$ 46.27		\$ 45.18	\$ -
4	1-1/2"			\$ 92.48		\$ 90.35	\$ -
5	2"			\$ 147.94		\$ 144.56	\$ -
6	3"			\$ 295.81		\$ 271.05	\$ -
7	4"			\$ 461.91		\$ 451.75	\$ -
8	6"			\$ 665.50		\$ 632.45	\$ -
9	8"			\$ 924.29		\$ 903.50	\$ -
10	Gallonge charge per 1,000 Gallons						
11	Residential Up to 6,000 Gallons		115,198.00	\$ 3.49	\$ 402,041.02	\$ 3.40	\$ 391,608.04
12	Commerical (No Maximum)		15,533,309.00	\$ 4.24	\$ 65,861.23	\$ 4.13	\$ 64,152.13
13							
14	Total General Service	63,815	15,648,507.00		\$ 1,651,670.50		\$ 1,608,897.22
15		=====	= = = = =		=====		= = = = =
16	Average Bill				\$ 25.88		\$ 25.21
17		=====	= = = = =		=====		= = = = =
18	Unbilled Revenues						
19	Other Revenue				\$ 86,081.95		
20	Misc. Serv. Charges						
21							
22	Total Revenue				\$ 1,737,752.45		\$ 1,608,897.22
23							
24	Booked Revenue				\$ 1,888,158.81		
25							
26	Difference (Explain)				\$ (150,406.36)		
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)

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	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)

Schedule: E-3

Docket No.: 20250052

Page 2 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ 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	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		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	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 ☒

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		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	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)

Schedule: E-5

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 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)

Schedule: E-5

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 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					
7	Total					
8						
9	<u>Misc Fees Description</u>					
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)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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	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)
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)	(2)	(3)	(4)	(5)	(6)
Line	Type Tax	To Whom	Amount	How Collected	Type
No.	or Fee	Paid		From Customers	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)					(2)	(3)
	Type Charge					Present Charges	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.**

(1)		(2)	(3)
Line No.	Type Charge	Present Charges	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)

Schedule: E-11

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Water [X] or Wastewater [X]

Historic [X] or Projected []

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

	(1)	(2)	(3)	(4)	(5)
Line	For the	Residential	General	Other	Total
No.	Year Ended		Service		
-----	-----	-----	-----	-----	-----

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 average of 350,000 GPD; therefore this schedule is not applicable.				
2					

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	is/Meter Size	Historical Year Bills	Projection Factor	Projected Test Year Year Bills	Test Year Consumption	Projection Factor	Projected Test Year Consumption	Present Rates	Projected TY Revenue	Proposed Rates	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)

Schedule: E-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater [X]

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

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

**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.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% 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

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

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 Plant Flows	Total Purch. Sewage Treatment
Month/ Year	Beverly Hills WWTP	(Name)	(Name)	(Name)		
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)
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		5,600,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Maximum Day	6/7/2024	7,843,000
	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 occurrences affected the flow this day.		
3.	Five-Day Max Year	(1) 6/3/2024	3,701,800
		(2) 6/6/2024	3,356,000
		(3) 6/4/2024	3,315,600
		(4) 6/7/2024	3,286,600
		(5) 6/5/2024	2,962,600
	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 occurrences affected the flows on these days.		
		AVERAGE	3,324,520
4.	Average Daily Flow		1,820,919
5.	Required Fire Flow		N/A
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data**Florida Public Service Commission****Company: CSWR-Florida (Rolling Oaks)**
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		1,000,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month	Jan	568,600
	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.		

**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)

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 (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) Beginning	(3) Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
	SFR Customers								
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) Beginning	(3) SFR Customers Ending	(4) 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

Test Year Ended: 1/31/2025

Page 1 of 1

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"	73,427.00	1	73,427.00	\$ 889,200.97	\$ 461,307.17	\$ 1,350,508.14	\$ 18.39
3	Gallongage charge per 1,000 Gallons	-				\$ -	\$ -	
4	0-10,000 gallons	-		189,190.00	\$ 138,108.70	\$ 71,649.20	\$ 209,757.90	\$ 1.11
5	10,001-20,000 gallons	-		82,698.00	\$ 114,950.22	\$ 59,634.84	\$ 174,585.06	\$ 2.11
6	20,001-30,000 gallons	-		47,071.00	\$ 98,378.39	\$ 51,037.57	\$ 149,415.96	\$ 3.17
7	30,001-40,000 gallons	-		23,244.00	\$ 64,850.76	\$ 33,643.82	\$ 98,494.58	\$ 4.24
8	Over 40,000 gallons	-		51,528.00	\$ 178,286.88	\$ 92,493.17	\$ 270,780.05	\$ 5.26
9		-				\$ -	\$ -	
10	1"	436.00	2.5	1,090.00	\$ 13,162.84	\$ 6,828.73	\$ 19,991.57	\$ 45.98
11	Gallongage charge per 1,000 Gallons	-				\$ -	\$ -	
12	0-25,000 gallons	-		1,279.00	\$ 933.67	\$ 484.38	\$ 1,418.05	\$ 1.11
13	25,001-50,000 gallons	-		3,462.00	\$ 4,812.18	\$ 2,496.50	\$ 7,308.68	\$ 2.11
14	50,001-75,000 gallons	-		1,524.00	\$ 3,185.16	\$ 1,652.42	\$ 4,837.58	\$ 3.17
15	75,001-100,000 gallons	-		623.00	\$ 1,738.17	\$ 901.74	\$ 2,639.91	\$ 4.24
16	Over 100,000 gallons	-		1,776.00	\$ 6,144.96	\$ 3,187.93	\$ 9,332.89	\$ 5.26
17		-				\$ -	\$ -	
18	1-1/2"	112.00	5	560.00	\$ 6,758.08	\$ 3,506.01	\$ 10,264.09	\$ 91.95
19	Gallongage charge per 1,000 Gallons	-				\$ -	\$ -	
20	0-50,000 gallons	-		1,196.00	\$ 873.08	\$ 452.94	\$ 1,326.02	\$ 1.11
21	50,001-100,000 gallons	-		421.00	\$ 585.19	\$ 303.59	\$ 888.78	\$ 2.11
22	100,001-150,000 gallons	-		1,316.00	\$ 2,750.44	\$ 1,426.90	\$ 4,177.34	\$ 3.17
23	150,001-200,000 gallons	-		321.00	\$ 895.59	\$ 464.62	\$ 1,360.21	\$ 4.24
24	Over 200,000 gallons	-		1,781.00	\$ 6,162.26	\$ 3,196.91	\$ 9,359.17	\$ 5.26
25		-				\$ -	\$ -	
26	2"	64.00	8	512.00	\$ 6,176.64	\$ 3,204.37	\$ 9,381.01	\$ 147.12
27	Gallongage charge per 1,000 Gallons	-				\$ -	\$ -	
28	0-80,000 gallons	-		1,568.00	\$ 1,144.64	\$ 593.83	\$ 1,738.47	\$ 1.11
29	80,001-160,000 gallons	-		438.00	\$ 608.82	\$ 315.85	\$ 924.67	\$ 2.11
30	160,001-240,000 gallons	-		350.00	\$ 731.50	\$ 379.49	\$ 1,110.99	\$ 3.17
31	240,001-320,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.24
32	Over 320,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.26
33		-			\$ -	\$ -	\$ -	
34	3"	-	15		\$ -	\$ -	\$ -	\$ 275.85
35	Gallongage charge per 1,000 Gallons	-			\$ -	\$ -	\$ -	
36	0-160,000 gallons	-			\$ -	\$ -	\$ -	\$ 1.11
37	160,001-320,000 gallons	-			\$ -	\$ -	\$ -	\$ 2.11
38	320,001-480,000 gallons	-			\$ -	\$ -	\$ -	\$ 3.17
39	480,001-640,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.24
40	Over 640,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.26
41		-			\$ -	\$ -	\$ -	
42	4"	-	25		\$ -	\$ -	\$ -	\$ 459.75
43	Gallongage charge per 1,000 Gallons	-			\$ -	\$ -	\$ -	
44	0-250,000 gallons	-			\$ -	\$ -	\$ -	\$ 1.11
45	250,001-500,000 gallons	-			\$ -	\$ -	\$ -	\$ 2.11
46	500,001-750,000 gallons	-			\$ -	\$ -	\$ -	\$ 3.17
47	750,001-1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.24
48	Over 1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.26
49		-			\$ -	\$ -	\$ -	
50	6"	-	50		\$ -	\$ -	\$ -	\$ 919.50
51	Gallongage charge per 1,000 Gallons	-			\$ -	\$ -	\$ -	
52	0-250,000 gallons	-			\$ -	\$ -	\$ -	\$ 1.11
53	250,001-500,000 gallons	-			\$ -	\$ -	\$ -	\$ 2.11
54	500,001-750,000 gallons	-			\$ -	\$ -	\$ -	\$ 3.17
55	750,001-1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.24
56	Over 1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.26
57		-			\$ -	\$ -	\$ -	
58	Total:	74039		75,589.00	\$ 1,540,439.14	\$ 799,162.00	\$ 2,339,601.14	

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

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"	63,815.00	1	63,815.00	\$ 1,183,768.25	(30,718.84)	\$ 1,153,049.41	\$ 18.07
1"	-	2.5	-	\$ -	-	\$ -	\$ 45.18
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 90.35
2"	-	8	-	\$ -	-	\$ -	\$ 144.56
3"	-	15	-	\$ -	-	\$ -	\$ 271.05
4"	-	25	-	\$ -	-	\$ -	\$ 451.75
6"	-	35	-	\$ -	-	\$ -	\$ 632.45
8"	-	50	-	\$ -	-	\$ -	\$ 903.50
Gallage charge per 1,000 Gallons	-			\$ -	-	\$ -	
Residential Up to 6,000 Gallons	-		115,198.00	\$ 402,041.02	(10,432.98)	\$ 391,608.04	\$ 3.40
Commerical (No Maximum)	-		15,533,309.00	\$ 65,861.23	(1,709.10)	\$ 64,152.13	\$ 4.13
Total:	63,815.00		63,815.00	\$ 1,651,670.50	(42,860.92)	\$ 1,608,809.58	

**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 (July 28, 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

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
RATE BASE		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Wastewater
A-3	3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service By Primary Account
A-6	8	Wastewater Plant in Service By Primary Account
A-7	11	Summary of Non-Used and Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation By Primary Account
A-10	16	Wastewater Accumulated Depreciation By Primary Account
A-11	19	Annual CIAC Additions and Balances
A-12	20	CIAC By Classification
A-13	23	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	24	Accumulated Amortization of CIAC By Classification
A-15	27	Schedule of AFUDC Rates Used
A-16	28	Annual Advances For Construction Additions and Balances
A-17	29	Calculation of Working Capital Allowance
A-18	30	Comparative Balance Sheet - Assets
A-19	32	Comparative Balance Sheet - Liabilities
NET OPERATING INCOME		
B-1	34	Schedule of Water Operating Statement
B-2	35	Schedule of Wastewater Operating Statement
B-3	36	Adjustments to Operating Statements
B-4	37	Test Year Revenues
B-5	38	Operation and Maintenance Expenses By Month - Water
B-6	39	Operation and Maintenance Expenses By Month - Wastewater
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	41	Comparative Operation and Maintenance Expenses - Wastewater
B-9	42	Schedule of Test Year Contractual Services
B-10	43	Analysis of Rate Case Expense
B-11	44	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	45	Schedule of Allocated Expenses
B-13	46	Depreciation Expense Water
B-14	47	Depreciation Expense Wastewater
B-15	48	Schedule of Taxes Other Than Income
INCOME TAX		
C-1	49	Reconciliation of Total Income Tax Provision
C-2	50	State and Federal Income Tax Calculation - Current
C-3	51	Schedule of Interest In Tax Expense Calculation
C-4	52	Book/Tax Differences - Permanent
C-5	53	Deferred Tax Expense
C-6	54	Accumulated Deferred Income Taxes
C-7	57	Investment Tax Credits
C-8	61	Parent(s) Debt Information
C-9	62	Income Tax Returns
C-10	63	Miscellaneous Tax Information

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

INDEX

COST OF CAPITAL

D-1	64	Requested Cost of Capital
D-2	65	Reconciliation of Capital Structure to Requested Rate Base
D-3	66	Preferred Stock Outstanding
D-4	67	Short-Term Debt
D-5	68	Long-Term Debt
D-6	69	Variable Rate Long-Term Debt
D-7	70	Schedule of Customer Deposits

RATE SCHEDULES

E-1	71	Rate Schedule
E-2	72	Revenue Schedule At Present and Proposed Rates
E-3	73	Customer Monthly Billing Schedule
E-4	74	Miscellaneous Service Charges
E-5	75	Miscellaneous Service Charge Revenue
E-6	76	Public Fire Hydrants Schedule
E-7	77	Private Fire Protection Schedule
E-8	78	Contracts and Agreements Schedule
E-9	79	Tax or Franchise Fee Schedule
E-10	80	Service Availability Charges Schedule
E-11	81	Guaranteed Revenue Received Schedule
E-12	82	Class A Utility Cost of Service Study
E-13	83	Projected Test Year Revenue Calculation
E-14	84	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	85	Gallons of Water Pumped, Sold and Unaccounted For
F-2	86	Gallons of Wastewater Treated
F-3	87	Water Treatment Plant Data
F-4	88	Wastewater Treatment Plant Data
F-5	89	Used and Useful Calculations - Water Treatment Plant
F-6	90	Used and Useful Calculations - Wastewater Treatment Plant
F-7	91	Used and Useful Calculations - Distribution and Collection Systems
F-8	92	Margin Reserve Calculations
F-9	93	Equivalent Residential Connections - Water
F-10	94	Equivalent Residential Connections - Wastewater

ADDITIONAL

95	Standalone Rate Design - Wastewater
----	-------------------------------------

Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☒ Final ☐

Historical ☒ Projected ☐

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	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 Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☒ Final ☐Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) 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 Year Ended: 1/31/2025
Interim ☒ Final ☐
Historical ☒ Projected ☐

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

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

**Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

**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	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**

Florida Public Service Commission

**Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected []**

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**

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ **Projected** ☐

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

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

Recap Schedules: A-1, A-4

		(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 Plant in Service By Primary Account
Test Year Average Balance**

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ Projected ☐

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

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

Recap Schedules: A-1, A-4

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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected []

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

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC. Explanation: Provide month ending balances for
Docket No.: 20250052 each month of the test year and the ending balance
Schedule Year Ended: 1/31/2025 for the prior year.
Historical [X] Projected []

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

Recap Schedules: A-2, A-4

	(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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, Inc.) Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected []

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ Projected ☐

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

Recap Schedules: A-1, A-8

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

- 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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ Projected ☐

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

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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ Projected ☐

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

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

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected []

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	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		-
3	352.1 Franchises	-		-
4	389.1 Other Plant & Misc. Equipment	-		-
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) Explanation: Provide month ending balances for
Docket No.: 20250052 each month of the test year and the ending balance
Schedule Year Ended: 1/31/2025 for the prior year.
Historical [X] Projected []

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-	-	-	-	-
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	<u>SYSTEM PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>TREATMENT AND DISPOSAL PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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

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 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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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	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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected []

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
<u>WATER</u>				
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	-		
6				
7	Total	\$ -	\$	\$
		=====	=====	=====

<u>WASTEWATER</u>				
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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected []

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected []

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected []

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.

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	-		
6				
7	Total	\$ -	\$	\$
		=====	=====	=====
<u>WASTEWATER</u>				
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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected []

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		= = =	= = =	= = =	= = =	= = =	= = =	= = =
<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected []

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		= = = =	= = = =	= = = =	= = = =	= = = =	= = = =	= = = =
<u>WASTEWATER</u>								
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	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 deferred 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 ☒ Final ☐
Historical ☒ 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Balance Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Adjustment	Requested Annual Revenues	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 ☒ Final ☐Historical ☒ 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	\$ 147,276	\$ 261,854	B-4
2	Operation & Maintenance	\$ 172,493	(6,135)	\$ 166,357	\$ 6,627	\$ 172,985	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	\$ 197,598	\$ (6,135)	\$ 191,463	\$ 7,904	\$ 199,367	
8	NET OPERATING INCOME	\$ (83,020)	\$ 6,135	\$ (76,885)	\$ 139,372	\$ 62,488	
9	RATE BASE	\$ 713,808		\$ 713,808		\$ 713,808	
10	RATE OF RETURN	-11.63%		-10.77%		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		76,885
	Adjustment to revenue for Income Tax		1,276
	Adjustment for RAF fees on increased revenue		6,627
	Total Adjustment to Revenues		147,276

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

WATER SALES			WASTEWATER SALES		(1)
Line No.	Account No. and Description	Total Water	Account No. and Description	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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	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	\$ 14,451
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)	\$ -	\$ 16,420
9	720 Materials & Supplies	\$ 1,316	\$ 209	\$ -	\$ 343	\$ 184	\$ 1,136	\$ 64	\$ 1,309	\$ (1,211)	\$ (816)	\$ -	\$ -	\$ 2,533
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	732 Contractual Services - Acct.	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ 41	\$ 88
12	733 Contractual Services - Legal	\$ 13	\$ 10	\$ -	\$ 73	\$ -	\$ 133	\$ 5	\$ 23	\$ -	\$ -	\$ 60	\$ -	\$ 318
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	\$ 8,036	\$ 90,514
15	741 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	742 Rental of Equipment	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14)	\$ (11)	\$ (18)	\$ -	\$ -	\$ 56
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	\$ 3,600
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	\$ 178	\$ 495	\$ 7,636	\$ (28)	\$ 291	\$ 2,046	\$ (231)	\$ (6,912)	\$ 371	\$ 400	\$ 427	\$ (2,440)	\$ 2,232
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	\$ 1,016	\$ 1,180	\$ 1,083	\$ 1,002	\$ 1,300	\$ 1,091	\$ 1,135	\$ 989	\$ 1,273	\$ 658	\$ 1,070	\$ 12,867
27	TOTAL	\$ 21,034	\$ 17,804	\$ 19,325	\$ 17,343	\$ 16,186	\$ 19,918	\$ 12,475	\$ 10,264	\$ 10,377	\$ 4,967	\$ 12,192	\$ 10,609	\$ 172,493

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.

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

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge 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* 12/31/1994	(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 Fluctuation, Purchased Power Costs are subject to vary year over year due to fluctuations 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 fluctuations 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. Fees?	\$ -	\$ 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 included 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		
				6.98		

*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.)
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	\$ 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

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
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					
26	Amortization of Rate Case Expense:			(A)	(B)
27				Water	Wastewater
28					(C)
29					Total
29		Prior Unamortized Rate Case Expense		-	-
30		Current Rate Case Expense			613
31				- - - - -	613
32		Total Projected Rate Case Expense		-	52,878
33				= = = = =	52,878
		Annual Amortization		-	13,220
				= = = = =	13,220
		Method of Allocation Between Systems:		0%	100%
		(Provide Calculation)			
System Total Water Custor 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.)

Schedule: B-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Recap Schedules: B-1

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	% Non-Used and Useful	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.)

Schedule: B-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historical [X] Projected []

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.)
Docket No.: 20250052
Schedule 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 (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
2	Adjustments to Test Year (Explain)	\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year					
8	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
=====						
WASTEWATER						
10	Test Year Per Books	\$ 2,232	\$ -	\$ 16	\$ -	\$ 2,248
11	Adjustments to Test Year (Explain)	\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	\$ 2,232	\$ -	\$ 16	\$ -	\$ 2,248
17	RAFTs 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 reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(18,244.68)	18,244.68	(0.00)	-	-
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)	(83,020.08)	6,135.44	(76,884.64)	-	(76,884.64)
2 Add: Income Tax Expense Per Books (Sch. B-1)					
3 Subtotal	(83,020.08)	6,135.44	(76,884.64)	-	(76,884.64)
4 Less: Interest Charges (Sch. C-3)	3,859.37	-	3,859.37	-	3,859.37
5 Taxable Income Per Books	(86,879.45)	6,135.44	(80,744.01)	-	(80,744.01)
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	(86,879.45)	6,135.44	(80,744.01)	-	(80,744.01)
10 Less: State Income Tax Exemption (\$5,000)					
11 State Taxable Income	(86,879.45)	6,135.44	(80,744.01)	-	(80,744.01)
12 State Income Tax (5.5% of Line 11)	-	337.45	(4,440.92)	-	(4,440.92)
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	-	337.45	(4,440.92)	-	(4,440.92)
16 Federal Taxable Income (Line 9 - Line 15)	(86,879.45)	5,797.99	(76,303.09)	-	(76,303.09)
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(18,244.68)	1,217.58	(16,023.65)	-	(16,023.65)
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(18,244.68)	1,217.58	(16,023.65)	-	(16,023.65)
Summary:					
21 Current State Income Taxes (Line 15)	-	337.45	(4,440.92)	-	(4,440.92)
22 Current Federal Income Taxes (Line 20)	(18,244.68)	1,217.58	(16,023.65)	-	(16,023.65)
23 Total Current Income Tax Expense (To C-1)	(18,244.68)	1,555.03	(20,464.57)	-	(20,464.57)

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

Florida Public Service Commission

Schedule: C-3

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

Test Year Ended: 1/31/2025

Supporting Schedules: D-1,C-8

Historical [X] Projected []

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.)

Schedule: C-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historical ☒ **Projected** ☐

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 ☒ 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.)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)

Schedule: C-6

Docket No.: 20250052

Page 2 of 3

Test Year Ended: 1/31/2025

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 (Sebring Ridge Utilities, INC.)

Schedule: C-6

Docket No.: 20250052

Page 3 of 3

Test Year Ended: 1/31/2025

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 (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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)

Schedule: C-7

Docket No.: 20250052

Page 3 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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.)

Schedule: C-7

Docket No.: 20250052

Page 4 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historical ☒ Projected ☐

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.

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

Income Tax Returns

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-10
Page 1 of 1
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

**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-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	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) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
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 ☒ or Parent ☐
Historical ☒ 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

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

Historical ☒ 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

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historical ☒ 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	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 Variable Rate Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historical ☒ 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))

CSWR-Florida has no variable rate long-term debt

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 ☒ or Parent ☐
Historical ☒ 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)	(2)	(3)	(4)	(5)
For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

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	\$ 54.03
	Gallonage charge per 1,000 Gallons		
3	10,000 gallon cap	\$ 3.51	\$ 11.73
4			
5	General Service		
6	5/8" x 3/4"	\$ 16.17	\$ 54.03
7	3/4"	\$ 24.26	\$ 81.05
8	1"	\$ 40.43	\$ 135.08
9	1-1/2"	\$ 80.85	\$ 270.15
10	2"	\$ 129.36	\$ 432.24
11	3"	\$ 258.72	\$ 810.45
12	4"	\$ 404.25	\$ 1,350.75
13	6"	\$ 808.50	\$ 2,701.50
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	\$ 54.03	\$ 182,623.72
3	Gallonge charge per 1,000 Gallons						
3	10,000 gallon cap		2294	\$ 3.51	\$ 8,051.94	\$ 11.73	\$ 26,904.88
4							
5	Total Residential	3,380	2,294		\$ 62,706.54		\$ 209,528.59
6							
7	Average Bill				\$ 18.55		\$ 61.99
8							
9	General Service						
10	5/8" x 3/4"	12		\$ 16.17	\$ 194.04	\$ 54.03	\$ 648.36
11	3/4"			\$ 24.26	\$ -	\$ 81.05	\$ -
12	1"			\$ 40.43	\$ -	\$ 135.08	\$ -
13	1-1/2"			\$ 80.85	\$ -	\$ 270.15	\$ -
14	2"			\$ 129.36	\$ -	\$ 432.24	\$ -
15	3"			\$ 258.72	\$ -	\$ 810.45	\$ -
16	4"			\$ 404.25	\$ -	\$ 1,350.75	\$ -
17	6"			\$ 808.50	\$ -	\$ 2,701.50	\$ -
18	Gallonge charge per 1,000 Gallons			\$ 4.20	\$ -	\$ 4.20	\$ -
19							
20	Total Gen. Serv.	12	0		\$ 194.04		\$ 648.36
21							
22	Average Bill				\$ 16.17		\$ 54.03
23							
24	Unbilled Revenues						
25	Other Revenue				\$ -		
26	Misc. Serv. Charges						
27							
28	Total Revenue				\$ 62,900.58		\$ 210,176.95
29							
30	Booked Revenue				\$ 114,577.98		
31							
32	Difference (Explain)				\$ 51,677.40		
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.)

Schedule: E-3

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 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

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-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.	Type Charge	(1)		(2) Present		(3) Proposed	
		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	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.)

Schedule: E-5

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 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.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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)	(2)	(3)	(4)
Line No.	Size	Type	Quantity
-----	-----	-----	-----
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore this schedule is not applicable.		
2			

Private Fire Protection Service

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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 (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.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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 approved tariff.
2		

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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)	(2)	(3)	(4)	(5)	(6)
Line	Type Tax	To Whom	Amount	How Collected	Type
No.	or Fee	Paid		From Customers	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.)
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-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** ☒

Historical ☒ **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.

	(1)	(2)	(3)	(4)	(5)
Line	For the	Residential	General	Other	Total
No.	Year Ended		Service		
-----	-----	-----	-----	-----	-----

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.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] 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 average of 350,000 GPD; therefore this schedule is not applicable.				
2					

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption	Proj. Factor	Project. TY Consumption	Present Rates	Projected TY Revenue	Proposed Rates	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.)
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

**Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

**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.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% 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**

Florida Public Service Commission

**Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

**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				
Month/ Year	Sebring Ridge	(Name)	(Name)	(Name)	Total Plant Flows	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	
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.)
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 (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		181,000
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	OCT	106,300
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.		

**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

- 1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
- 2 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.)

Schedule F-9

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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.)

Schedule F-10

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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) Beginning	(3) SFR Customers Ending	(4) 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

Test Year Ended: 1/31/2025

Page 1 of 1

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	127,969.12	\$ 182,623.72	\$ 54.03
Gallorage			2,294.00	\$ 8,051.94	18,852.94	\$ 26,904.88	\$ 11.73
General Service							
5/8" x 3/4"	12.00	1.00	12.00	\$ 194.04	454.33	\$ 648.37	\$ 54.03
3/4"	-	1.50	-	\$ -	-	\$ -	\$ 81.05
1"	-	2.50	-	\$ -	-	\$ -	\$ 135.08
1-1/2"	-	5.00	-	\$ -	-	\$ -	\$ 270.15
2"	-	8.00	-	\$ -	-	\$ -	\$ 432.24
3"	-	15.00	-	\$ -	-	\$ -	\$ 810.45
4"	-	25.00	-	\$ -	-	\$ -	\$ 1,350.75
6"	-	50.00	-	\$ -	-	\$ -	\$ 2,701.50
Gallorage							\$ 4.20
Total	3,392.00		3,392.00	\$ 62,900.58	147,276.38	\$ 210,176.96	

**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 (July 28, 2025)



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

FLORIDA PUBLIC SERVICE COMMISSION

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

INDEX

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
		RATE BASE
A-1	1	Schedule of Rate Base - Water (All Sunshine systems except Ponderosa Pines and Quail Run)
A-1	2	Schedule of Rate Base - Water (Ponderosa Pines and Quail Run)
A-2	3	Schedule of Rate Base - Wastewater
A-3	4	Adjustments to Rate Base (All Sunshine systems except Ponderosa Pines and Quail Run)
A-3	5	Adjustments to Rate Base (Ponderosa Pines and Quail Run)
A-4	6	Annual Plant Additions and Balances (All Sunshine systems except Ponderosa Pines and Quail Run)
A-4	7	Annual Plant Additions and Balances (Ponderosa Pines and Quail Run)
A-5	8	Water Plant in Service By Primary Account (All Sunshine systems except Ponderosa Pines and Quail Run)
A-5	11	Water Plant in Service By Primary Account (Ponderosa Pines and Quail Run)
A-6	14	Wastewater Plant in Service By Primary Account
A-7	17	Summary of Non-Used and Useful Plant
A-8	18	Annual Accumulated Depreciation Additions and Balances (All Sunshine systems except Ponderosa Pines and Quail Run)
A-8	19	Annual Accumulated Depreciation Additions and Balances (Ponderosa Pines and Quail Run)
A-9	20	Water Accumulated Depreciation By Primary Account (All Sunshine systems except Ponderosa Pines and Quail Run)
A-9	23	Water Accumulated Depreciation By Primary Account (Ponderosa Pines and Quail Run)
A-10	26	Wastewater Accumulated Depreciation By Primary Account
A-11	29	Annual CIAC Additions and Balances (All Sunshine systems except Ponderosa Pines and Quail Run)
A-11	30	Annual CIAC Additions and Balances (Ponderosa Pines and Quail Run)
A-12	31	CIAC By Classification (All Sunshine systems except Ponderosa Pines and Quail Run)
A-12	34	CIAC By Classification (Ponderosa Pines and Quail Run)
A-13	37	Annual Accumulated Amortization of CIAC Additions and Balances (All Sunshine systems except Ponderosa Pines and Quail Run)
A-13	38	Annual Accumulated Amortization of CIAC Additions and Balances (Ponderosa Pines and Quail Run)
A-14	39	Accumulated Amortization of CIAC By Classification (All Sunshine systems except Ponderosa Pines and Quail Run)
A-14	42	Accumulated Amortization of CIAC By Classification (Ponderosa Pines and Quail Run)
A-15	45	Schedule of AFUDC Rates Used
A-16	46	Annual Advances For Construction Additions and Balances
A-17	47	Calculation of Working Capital Allowance (All Sunshine systems except Ponderosa Pines and Quail Run)
A-17	48	Calculation of Working Capital Allowance (Ponderosa Pines and Quail Run)
A-18	49	Comparative Balance Sheet - Assets (All Sunshine systems except Ponderosa Pines and Quail Run)
A-18	51	Comparative Balance Sheet - Assets (Ponderosa Pines and Quail Run)
A-19	53	Comparative Balance Sheet - Liabilities (All Sunshine systems except Ponderosa Pines and Quail Run)
A-19	55	Comparative Balance Sheet - Liabilities (Ponderosa Pines and Quail Run)
		NET OPERATING INCOME
B-1	57	Schedule of Water Operating Statement (All Sunshine systems except Ponderosa Pines and Quail Run)
B-1	58	Schedule of Water Operating Statement (Ponderosa Pines and Quail Run)
B-2	59	Schedule of Wastewater Operating Statement
B-3	60	Adjustments to Operating Statements (All Sunshine systems except Ponderosa Pines and Quail Run)
B-3	61	Adjustments to Operating Statements (Ponderosa Pines and Quail Run)
B-4	62	Test Year Revenues (All Sunshine systems except Ponderosa Pines and Quail Run)
B-4	63	Test Year Revenues (Ponderosa Pines and Quail Run)
B-5	64	Operation and Maintenance Expenses By Month - Water (All Sunshine systems except Ponderosa Pines and Quail Run)
B-5	65	Operation and Maintenance Expenses By Month - Water (Ponderosa Pines and Quail Run)
B-6	66	Operation and Maintenance Expenses By Month - Wastewater

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

INDEX

B-7	67	Comparative Operation and Maintenance Expenses - Water (All Sunshine systems except Ponderosa Pines and Quail Run)
B-7	68	Comparative Operation and Maintenance Expenses - Water (Ponderosa Pines and Quail Run)
B-8	69	Comparative Operation and Maintenance Expenses - Wastewater
B-9	70	Schedule of Test Year Contractual Services
B-10	71	Analysis of Rate Case Expense (All Sunshine systems except Ponderosa Pines and Quail Run)
B-10	72	Analysis of Rate Case Expense (Ponderosa Pines and Quail Run)
B-11	73	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	74	Schedule of Allocated Expenses
B-13	75	Depreciation Expense Water (All Sunshine systems except Ponderosa Pines and Quail Run)
B-13	76	Depreciation Expense Water (Ponderosa Pines and Quail Run)
B-14	77	Depreciation Expense Wastewater
B-15	78	Schedule of Taxes Other Than Income (All Sunshine systems except Ponderosa Pines and Quail Run)
B-15	79	Schedule of Taxes Other Than Income (Ponderosa Pines and Quail Run)

INCOME TAX

C-1	80	Reconciliation of Total Income Tax Provision (All Sunshine systems except Ponderosa Pines and Quail Run)
C-1	81	Reconciliation of Total Income Tax Provision (Ponderosa Pines and Quail Run)
C-2	82	State and Federal Income Tax Calculation - Current (All Sunshine systems except Ponderosa Pines and Quail Run)
C-2	83	State and Federal Income Tax Calculation - Current (Ponderosa Pines and Quail Run)
C-3	84	Schedule of Interest In Tax Expense Calculation (All Sunshine systems except Ponderosa Pines and Quail Run)
C-3	85	Schedule of Interest In Tax Expense Calculation (Ponderosa Pines and Quail Run)
C-4	86	Book/Tax Differences - Permanent
C-5	87	Deferred Tax Expense
C-6	88	Accumulated Deferred Income Taxes
C-7	91	Investment Tax Credits
C-8	95	Parent(s) Debt Information
C-9	96	Income Tax Returns
C-10	97	Miscellaneous Tax Information

COST OF CAPITAL

D-1	98	Requested Cost of Capital (All Sunshine systems except Ponderosa Pines and Quail Run)
D-1	99	Requested Cost of Capital (Ponderosa Pines and Quail Run)
D-2	100	Reconciliation of Capital Structure to Requested Rate Base (All Sunshine systems except Ponderosa Pines and Quail Run)
D-2	101	Reconciliation of Capital Structure to Requested Rate Base (Ponderosa Pines and Quail Run)
D-3	102	Preferred Stock Outstanding
D-4	103	Short-Term Debt (All Sunshine systems except Ponderosa Pines and Quail Run)
D-4	104	Short-Term Debt (Ponderosa Pines and Quail Run)
D-5	105	Long-Term Debt
D-6	106	Variable Rate Long-Term Debt
D-7	107	Schedule of Customer Deposits

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

INDEX

RATE SCHEDULES

E-1	108	Rate Schedule
E-2	109	Revenue Schedule At Present and Proposed Rates
E-3	110	Customer Monthly Billing Schedule
E-4	111	Miscellaneous Service Charges
E-5	112	Miscellaneous Service Charge Revenue (All Sunshine systems except Ponderosa Pines and Quail Run)
E-5	113	Miscellaneous Service Charge Revenue (Ponderosa Pines and Quail Run)
E-6	114	Public Fire Hydrants Schedule
E-7	115	Private Fire Protection Schedule
E-8	116	Contracts and Agreements Schedule
E-9	117	Tax or Franchise Fee Schedule
E-10	118	Service Availability Charges Schedule
E-11	119	Guaranteed Revenue Received Schedule
E-12	120	Class A Utility Cost of Service Study
E-13	121	Projected Test Year Revenue Calculation
E-14	122	Billing Analysis Schedule (contained in Volume II)

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 Commission

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)	(3)	(4)	(5)
		Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	5,237,433	-	5,237,433	A-5
2	Utility Land & Land Rights	475,568	-	475,568	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	8,404,017	720,427	9,124,444	

Schedule of Water Rate Base

Florida Public Service Commission

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 ☒Historical ☒ Projected ☐

Systems: 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.

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	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.

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	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 Year Ended: 1/31/2025****Interim [] Final [X]****Historic [X] or Projected []****Systems: All Sunshine Systems except Ponderosa Pines and Quail Run****Schedule: A-3****Page 1 of 1****Preparer: Brent Thies**

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 Year Ended: 1/31/2025****Interim [] Final [X]****Historic [X] or Projected []****Systems: Ponderosa Pines and Quail Run****Schedule: A-3****Page 1 of 1****Preparer: Brent Thies**

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

Company: CSWR-Florida (Sunshine Utilities)

Schedule: A-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

**Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run**

**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	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
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: A-5

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
6	303.2 Land & Land Rights	475,568		-
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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	\$ 5,713,001	\$ -	\$ -

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

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

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

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

Recap Schedules: A-1, A-4

		(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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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

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

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

Recap Schedules: A-1, A-4

	(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Month # 7	Month # 8	Month # 9	Month # 10	Month # 11	End of Test Year	Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	363,669.83	363,669.83	727,339.66	727,339.66	727,339.66	727,339.66	475,568.24
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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	\$ 6,750,920.81	\$ 6,750,920.81	\$ 6,750,920.81	\$ 6,750,920.81	\$ 5,713,000.97

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

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: 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	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

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

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

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

Recap Schedules: A-1, A-4

	(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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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

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

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

Recap Schedules: A-1, A-4

	(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Month # 7	Month # 8	Month # 9	Month # 10	Month # 11	End of Test Year	Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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**

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

Recap Schedules: A-2, 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 (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

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

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

Recap Schedules: A-2, A-4

	(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 (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

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

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)

Schedule: A-8

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: A-9

Docket No.: 20250052

Page 1 of 3

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] or Projected []

Recap Schedules: A-1, A-8

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

	(1)	(2)	(3)	(4)
		Test Year	Non-Used	Non-Used
Line		Average		
No.	Account No. and Name	Bal	Useful %	Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	5,206	-	-
3	302.1 Franchises	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-	-	-
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	<u>WATER TREATMENT PLANT</u>	-	-	-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-
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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052

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

Schedule: A-9

Page 2 of 3

Preparer: Brent Thies

Schedule Year Ended: 1/31/2025

Historic [X] or Projected []

Recap Schedules: A-1, A-8

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

	(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	<u>INTANGIBLE PLANT</u>							
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	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>WATER TREATMENT PLANT</u>	-	-	-	-	-	-	-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052

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

Schedule: A-9

Page 3 of 3

Preparer: Brent Thies

Schedule Year Ended: 1/31/2025

Historic [X] or Projected []

Recap Schedules: A-1, A-8

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	<u>INTANGIBLE PLANT</u>							
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	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>WATER TREATMENT PLANT</u>	-	-	-	-	-	-	-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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

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

Recap Schedules: A-1, A-8

	(1)	(2)	(3)	(4)
		Test Year	Non-Used	Non-Used
Line No.	Account No. and Name	Average Bal	Useful %	Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-	-	-
3	302.1 Franchises	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-	-	-
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	<u>WATER TREATMENT PLANT</u>	-	-	-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-
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

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

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>WATER TREATMENT PLANT</u>	-	-	-	-	-	-	-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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

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

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>WATER TREATMENT PLANT</u>	-	-	-	-	-	-	-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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

Company: CSWR-Florida (Sunshine Utilities)

Schedule: A-10

Docket No.: 20250052

Page 1 of 3

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] or Projected []

Recap Schedules: A-2, A-8

Systems: Sunshine Utilities - All Systems

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

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.

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies
Recap Schedules: A-2, 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 (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

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.

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)

Schedule: A-11

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: A-12

Docket No.: 20250052

Page 1 of 3

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] or Projected []

Recap Schedules: A-1,A-4

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
<u>WATER</u>				
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
		=====	=====	=====

<u>WASTEWATER</u>				
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

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: 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
<u>WATER</u>								
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
		= = = =	= = = =	= = = =	= = = =	= = = =	= = = =	= = = =

<u>WASTEWATER</u>								
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

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: 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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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 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
<u>WATER</u>				
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	\$ -	\$ -
		= = = =	= = = =	= = = =

<u>WASTEWATER</u>				
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

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: 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
<u>WATER</u>								
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
<u>WASTEWATER</u>								
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

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: 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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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	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

**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: 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
<u>WATER</u>				
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	\$ -	\$ -
		=====	=====	=====
<u>WASTEWATER</u>				
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

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: 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
<u>WATER</u>								
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
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
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

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: 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
<u>WATER</u>								
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 = = = =
<u>WASTEWATER</u>								
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

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: 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
<u>WATER</u>				
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	\$ -	\$ -
		=====	=====	=====

<u>WASTEWATER</u>				
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

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: 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
<u>WATER</u>								
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
		= = = =	= = = =	= = = =	= = = =	= = = =	= = = =	= = = =

<u>WASTEWATER</u>								
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

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: 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
<u>WATER</u>								
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
		= = = =	= = = =	= = = =	= = = =	= = = =	= = = =	= = = =

<u>WASTEWATER</u>								
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)

Schedule: A-15

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Systems: Sunshine Utilities - All Systems

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	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 deferred 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.	(3,485,033)	-	(3,485,033)
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)	\$ (4,370,817)	\$ -	\$ (4,370,817)
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 deferred 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	6,750,921	6,750,921	6,750,921	6,750,921	5,713,001
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	16,803,474	14,905,753	15,413,172	15,511,863	14,707,688
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	14,115,445	12,206,266	12,702,226	12,789,459	12,052,157
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	14,419,531	12,529,155	13,048,024	13,148,506	12,358,120

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	-	-	-	-	-	-	-
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	-	-	-	-	-	-	-
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.	3,176,099	3,293,933	4,210,653	4,709,680	5,887,413	6,328,180	2,440,433
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	4,494,308	4,909,714	5,352,684	5,812,845	6,660,029	7,782,059	3,720,405
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	-	-	-	568,002	1,219,237	1,546,727	256,459
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	-	-	-	568,002	1,219,237	1,546,727	256,459
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.	2,633,073	3,266,658	3,735,592	1,876,402	1,919,180	1,828,128	3,485,033
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	3,924,573	4,599,062	5,119,524	2,709,072	2,636,736	2,414,581	4,625,815
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	14,419,531	12,529,155	13,048,024	13,148,506	12,358,120

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: B-1

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 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Balance Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Adjustment	Requested Annual Revenues	Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,034,571	-	1,034,571	1,555,940	2,590,511	B-4
2	Operation & Maintenance	\$ 1,611,435	(99,839.55)	1,511,596	70,017.31	1,581,613	B-5
3	Depreciation, net of CIAC Amort.	\$ 59,230	-	59,230	-	59,230	B-13
4	Amortization	\$ -	-	-	-	-	
5	Taxes Other Than Income	\$ 33,930	-	33,930	-	33,930	B-15
6	Provision for Income Taxes	\$ -	-	-	124,933.85	124,934	C-1
7	OPERATING EXPENSES	\$ 1,704,595	\$ (99,840)	\$ 1,604,756	\$ 194,951	\$ 1,799,707	
8	NET OPERATING INCOME	\$ (670,024)	\$ 99,840	(570,185)	1,360,989	790,804	
9	RATE BASE	\$ 8,404,017		9,124,444		9,124,444	
10	RATE OF RETURN	-7.97%		-6.25%		8.67%	

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	\$ 202,407	285,902	B-4
2	Operation & Maintenance	\$ 146,356	\$ (3,966)	\$ 142,390	\$ 9,108	151,498	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	\$ 162,779	\$ (3,966)	\$ 158,813	\$ 32,494	\$ 191,306	
8	NET OPERATING INCOME	\$ (79,284)		\$ (75,318)	\$ 169,913	\$ 94,596	
9	RATE BASE	\$ 706,777		\$ 1,079,427		1,079,427	
10	RATE OF RETURN	-11.22%		-6.98%	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 ☒
 Historic ☒ 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Balance Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Adjustment	Requested Annual Revenues	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		
2	this schedule is not applicable.		
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	494,576.36	-
20	Less State Tax Exemption	(9,586.39)	-
21	State Taxable Income	484,989.97	-
22	State Income tax (5.5%)	26,674.45	-
23			
24	Federal Taxable Income	467,901.92	-
25	Federal Income Tax (21%)	98,259.40	-
26			
	Total Adjustment for Income Tax	124,934	-
	Revenues		
	Adjustment for required return	790,804	-
	Adjustment for negative operating income	570,185	-
	Adjustment to revenue for Income Tax	124,934	-
	Adjustment for RAF fees on revenue change	70,017	-
	Total Adjustment to Revenues	1,555,940	-

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	<u>(3,966)</u>	<u>-</u>
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	<u>23,385</u>	<u>-</u>
	Revenues		
	Adjustment for required return	94,596	-
	Adjustment for negative operating income	75,318	-
	Adjustment to revenue for Income Tax	23,385	-
	Adjustment for RAF fees on revenue change	9,108	-
	Total Adjustment to Revenues	<u>202,407</u>	<u>-</u>

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

WATER SALES			WASTEWATER SALES			(1)
Line No.	Account No. and Description		Total Water	Account No. and Description		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

WATER SALES			WASTEWATER SALES			(1)
Line No.	Account No. and Description	Total Water	Account No. and Description	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	\$ 3,163	\$ 4,756	\$ 3,037	\$ 391	\$ 3,793	\$ 15,274	\$ (3,107)	\$ 7,526	\$ 38,363	\$ 6,521	\$ 6,880	\$ (32,819)	\$ 53,780
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	\$ 13,692	\$ 16,169	\$ 14,031	\$ 12,872	\$ 16,423	\$ 13,819	\$ 14,484	\$ 12,281	\$ 16,090	\$ 27,928	\$ 13,567	\$ 186,324
26	TOTAL	\$ 127,490	\$ 147,421	\$ 130,280	\$ 142,650	\$ 128,390	\$ 141,956	\$ 162,138	\$ 152,088	\$ 155,514	\$ 117,468	\$ 130,919	\$ 75,122	\$ 1,611,435

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	\$ -	\$ 537
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	\$ 11,846	\$ 146,356

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	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 fluctuations 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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Prior TY __/__/__	Current TY __/__/__	\$ Difference	% Difference	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)
Schedule: B-9
Docket No.: 20250052
Page 1 of 1
Test Year Ended: 1/31/2025
Preparer: Brent Thies
Systems: Sunshine Utilities - All Systems

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)	(2)	(3)	(4)	(5)
Line No.	Consultant	Type of Service	Amount	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					
27	Amortization of Rate Case Expense:			(A)	(B)
28				Water	Wastewater
29					Total
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:		100%	100%
		(Provide Calculation)			

System	Total Water Customers	Total Sewer Customers	% Water Customers	% 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					
27	Amortization of Rate Case Expense:			(A) Water	(B) Wastewater
28					(C) Total
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 Custome	% 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.

			(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

- 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)

Schedule: B-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] or Projected []

Recap Schedules: B-2

Systems: Sunshine Utilities - All Systems

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	% Non-Used and Useful	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 (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 14,215	\$ -	\$ 19,715	\$ -	\$ 33,930
	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year	\$ 14,215	\$ -	\$ 19,715	\$ -	\$ 33,930
8	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ 14,215	\$ -	\$ 19,715	\$ -	\$ 33,930
=====						
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	RAFTs 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 (RAFTs)	(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	RAFTs 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	RAFTs 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 reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(179,913.78) A	179,913.78	0.00	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		(179,913.78)	179,913.78	0.00	-	-

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(30,190.56)	A 30,190.56	0.00	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		(30,190.56)	30,190.56	0.00	-	-

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)	(670,024.44)	99,839.55	(570,184.89)	(570,184.89)	-
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	(670,024.44)	99,839.55	(570,184.89)	(570,184.89)	-
4 Less: Interest Charges (Sch. C-3)	39,834.62	-	39,834.62	39,834.62	-
5 Taxable Income Per Books	(709,859.06)	99,839.55	(610,019.50)	(610,019.50)	-
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	(709,859.06)	99,839.55	(610,019.50)	(610,019.50)	-
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(709,859.06)	99,839.55	(610,019.50)	(610,019.50)	-
12 State Income Tax (5.5% of Line 11)	(39,042.25)	5,491.18	(33,551.07)	(33,551.07)	-
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(39,042.25)	5,491.18	(33,551.07)	(33,551.07)	-
16 Federal Taxable Income (Line 9 - Line 15)	(670,816.81)	94,348.38	(576,468.43)	(576,468.43)	-
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(140,871.53)	19,813.16	(121,058.37)	(121,058.37)	-
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(140,871.53)	19,813.16	(121,058.37)	(121,058.37)	-
Summary:					
21 Current State Income Taxes (Line 15)	(39,042.25)	5,491.18	(33,551.07)	(33,551.07)	-
22 Current Federal Income Taxes (Line 20)	(140,871.53)	19,813.16	(121,058.37)	(121,058.37)	-
23 Total Current Income Tax Expense (To C-1)	(179,913.78)	25,304.33	(154,609.44)	(154,609.44)	-

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)	(79,283.78)	-	(75,317.66)	(75,317.66)	-
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	(79,283.78)	-	(75,317.66)	(75,317.66)	-
4 Less: Interest Charges (Sch. C-3)	39,834.62	-	39,834.62	39,834.62	-
5 Taxable Income Per Books	(119,118.39)	-	(115,152.28)	(115,152.28)	-
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	(119,118.39)	-	(115,152.28)	(115,152.28)	-
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(119,118.39)	-	(115,152.28)	(115,152.28)	-
12 State Income Tax (5.5% of Line 11)	(6,551.51)	-	(6,333.38)	(6,333.38)	-
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(6,551.51)	-	(6,333.38)	(6,333.38)	-
16 Federal Taxable Income (Line 9 - Line 15)	(112,566.88)	-	(108,818.90)	(108,818.90)	-
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(23,639.05)	-	(22,851.97)	(22,851.97)	-
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(23,639.05)	-	(22,851.97)	(22,851.97)	-
Summary:					
21 Current State Income Taxes (Line 15)	(6,551.51)	-	(6,333.38)	(6,333.38)	-
22 Current Federal Income Taxes (Line 20)	(23,639.05)	-	(22,851.97)	(22,851.97)	-
23 Total Current Income Tax Expense (To C-1)	(30,190.56)	-	(29,185.34)	(29,185.34)	-

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	39,834.62	0	39,834.62	39,834.62	-
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	39,834.62	-	39,834.62	39,834.62	-

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

Florida Public Service Commission

Schedule: C-3

Company: CSWR-Florida (Sunshine Utilities)

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

Test Year Ended: 1/31/2025

Supporting Schedules: D-1,C-8

Historic [X] or Projected []

Recap Schedules: C-2

Systems: Ponderosa Pines and Quail Run

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)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Systems: Sunshine Utilities - All Systems

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

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.

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

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.

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 (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

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-7
Page 3 of 4
Preparer: Brent Thies

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.

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

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

Company: CSWR-Florida (Sunshine Utilities)

Schedule: D-1

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Schedule Year Ended: 1/31/2025

Subsidiary [X] or Consolidated []

Historic [X] or Projected []

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	3,485,033	38.19%	8.50%	3.25%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	5,639,411	61.81%	8.77%	5.42%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	9,124,444	100.00%		8.67%
		=====	=====		=====

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

**Schedule of Requested Cost of Capital
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-1
Page 1 of 1
Preparer: Brent Thies

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) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt	-				-
2	Short-Term Debt	3,485,033				3,485,033
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	10,850,261				9,124,444

* 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	(4) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
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 ☒ or Parent ☐
Historic ☒ 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

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

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)

Schedule: D-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Utility ☒ or Parent ☐

Historic ☒ or Projected ☐

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	39,834.62	11/22/2026	3,485,032.92	1.1%

Total

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: D-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Utility ☒ or Parent ☐

Historic ☒ or Projected ☐

Systems: Ponderosa Pines and Quail Run

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

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

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 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	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 Variable Rate Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))

CSWR-Florida has no variable rate long-term debt

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 ☒ or Parent ☐****Historic ☒ 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)	(2)	(3)	(4)	(5)
	For the	Beginning	Deposits	Deposits	Ending
	Month Ended	Balance	Received	Refunded	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	\$ 20.26
3	3/4"	\$ 13.08	\$ 30.39
4	1"	\$ 21.80	\$ 50.65
5	1-1/4"	\$ 32.70	\$ 75.98
6	1-1/2"	\$ 43.60	\$ 101.30
7	2"	\$ 69.76	\$ 162.08
8	3"	\$ 139.52	\$ 324.16
9	4"	\$ 218.00	\$ 506.50
10	6"	\$ 436.00	\$ 1,013.00
11	8"	\$ 784.80	\$ 1,823.40
12	10"	\$ 1,264.40	\$ 2,937.70
13	Gallage Charge per 1.000 Gallons		\$ -
14	0-5000 gallons	\$ 2.03	\$ 4.72
15	5,001-10,000 gallons	\$ 2.21	\$ 5.14
16	Over 10,000 gallons	\$ 4.42	\$ 10.27
17			\$ -
18	Residential (RS2)		\$ -
19	5/8" x 3/4"	\$ 9.57	\$ 22.24
20	3/4"	\$ 14.36	\$ 33.36
21	1"	\$ 23.93	\$ 55.60
22	1-1/4"	\$ 35.89	\$ 83.40
23	1-1/2"	\$ 47.85	\$ 111.20
24	2"	\$ 76.56	\$ 177.92
25	3"	\$ 153.12	\$ 355.84
26	4"	\$ 239.25	\$ 556.00
27	6"	\$ 478.50	\$ 1,112.00
28	8"	\$ 861.30	\$ 2,001.60
29	10"	\$ 1,387.65	\$ 3,224.80
30	Gallage Charge per 1.000 Gallons	\$ 2.53	\$ 5.88
31			
32	General Service (GS1)		
33	5/8" x 3/4"	\$ 8.72	\$ 20.26
34	3/4"	\$ 13.08	\$ 30.39
35	1"	\$ 21.80	\$ 50.65
36	1-1/4"	\$ 32.70	\$ 75.98
37	1-1/2"	\$ 43.60	\$ 101.30
38	2"	\$ 69.76	\$ 162.08
39	3"	\$ 139.52	\$ 324.16
40	4"	\$ 218.00	\$ 506.50
41	6"	\$ 436.00	\$ 1,013.00
42	8"	\$ 784.80	\$ 1,823.40
43	10"	\$ 1,264.40	\$ 2,937.70
44	Gallage Charge per 1.000 Gallons	\$ 2.42	\$ 5.62
45			
46	General Service (GS2)		
47	5/8" x 3/4"	\$ 9.57	\$ 22.24
48	3/4"	\$ 14.36	\$ 33.36
49	1"	\$ 23.93	\$ 55.60
50	1-1/4"	\$ 35.89	\$ 83.40
51	1-1/2"	\$ 47.85	\$ 111.20
52	2"	\$ 76.56	\$ 177.92
53	3"	\$ 153.12	\$ 355.84
54	4"	\$ 239.25	\$ 556.00
55	6"	\$ 478.50	\$ 1,112.00
56	8"	\$ 861.30	\$ 2,001.60
57	10"	\$ 1,387.65	\$ 3,224.80
58	Gallage Charge per 1.000 Gallons	\$ 2.53	\$ 5.88
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"	44,031		\$ 8.72	\$ 383,950.32	\$ 20.26	\$ 892,068.06
3	3/4"	276		\$ 13.08	\$ 3,610.08	\$ 30.39	\$ 8,387.64
4	1"	4		\$ 21.80	\$ 87.20	\$ 50.65	\$ 202.60
5	1-1/4"			\$ 32.70	\$ -	\$ 75.98	\$ -
6	1-1/2"	12		\$ 43.60	\$ 523.20	\$ 101.30	\$ 1,215.60
7	2"	12		\$ 69.76	\$ 837.12	\$ 162.08	\$ 1,944.96
8	3"			\$ 139.52	\$ -	\$ 324.16	\$ -
9	4"			\$ 218.00	\$ -	\$ 506.50	\$ -
10	6"			\$ 436.00	\$ -	\$ 1,013.00	\$ -
11	8"			\$ 784.80	\$ -	\$ 1,823.40	\$ -
12	10"			\$ 1,264.40	\$ -	\$ 2,937.70	\$ -
13	Gallage Charge per 1,000 Gallons					\$ -	\$ -
14	0-5000 gallons		73,565.00	\$ 2.03	\$ 149,336.95	\$ 4.72	\$ 347,033.81
15	5,001-10,000 gallons		56,500.00	\$ 2.21	\$ 124,865.00	\$ 5.14	\$ 290,165.14
16	Over 10,000 gallons		77,989.00	\$ 4.42	\$ 344,711.38	\$ 10.27	\$ 801,050.94
17							
18	Total Residential (RS1)	44,335	208,054.00		\$ 1,007,921.25		\$ 2,342,068.75
19		=====	=====		=====		=====
20	Average Bill (RS1)				\$ 22.73		\$ 52.83
21					=====		=====
22	Residential (RS2 & GS2)						
23	5/8" x 3/4"	3,339		\$ 9.57	\$ 31,954.23	\$ 22.24	\$ 74,259.36
24	3/4"	14		\$ 14.36	\$ 201.04	\$ 33.36	\$ 467.04
25	1"	156		\$ 23.93	\$ 3,733.08	\$ 55.60	\$ 8,673.60
26	1-1/4"			\$ 35.89	\$ -	\$ 83.40	\$ -
27	1-1/2"			\$ 47.85	\$ -	\$ 111.20	\$ -
28	2"			\$ 76.56	\$ -	\$ 177.92	\$ -
29	3"			\$ 153.12	\$ -	\$ 355.84	\$ -
30	4"			\$ 239.25	\$ -	\$ 556.00	\$ -
31	6"			\$ 478.50	\$ -	\$ 1,112.00	\$ -
32	8"			\$ 861.30	\$ -	\$ 2,001.60	\$ -
33	10"			\$ 1,387.65	\$ -	\$ 3,224.80	\$ -
34	Gallage Charge per 1,000 Gallons		17,377,438.00	\$ 2.53	\$ 43,964.92	\$ 5.88	\$ 102,167.03
35							
36	Total Residential (RS2)	3,509	17,377,438.00		\$ 79,853.27		\$ 185,567.03
37		=====	=====		=====		=====
38	Average Bill (RS2)				\$ 22.76		\$ 52.88
39					=====		=====
40	General Service (GS1)						
41	5/8" x 3/4"	99		\$ 8.72	\$ 863.28	\$ 20.26	\$ 2,005.74
42	3/4"			\$ 13.08	\$ -	\$ 30.39	\$ -
43	1"	530		\$ 21.80	\$ 11,554.00	\$ 50.65	\$ 26,844.50
44	1-1/4"	180		\$ 32.70	\$ 5,886.00	\$ 75.98	\$ 13,675.50
45	1-1/2"	96		\$ 43.60	\$ 4,185.60	\$ 101.30	\$ 9,724.80
46	2"	37		\$ 69.76	\$ 2,581.12	\$ 162.08	\$ 5,996.96
47	3"	12		\$ 139.52	\$ 1,674.24	\$ 324.16	\$ 3,889.92
48	4"	12		\$ 218.00	\$ 2,616.00	\$ 506.50	\$ 6,078.00
49	6"	12		\$ 436.00	\$ 5,232.00	\$ 1,013.00	\$ 12,156.00
50	8"			\$ 784.80	\$ -	\$ 1,823.40	\$ -
51	10"			\$ 1,264.40	\$ -	\$ 2,937.70	\$ -
52	Gallage Charge per 1,000 Gallons		21,886,286.00	\$ 2.42	\$ 52,964.81	\$ 5.62	\$ 123,081.26
53							
54	Total Gen. Serv. (GS1)	978	21,886,286.00		\$ 87,557.05		\$ 203,452.68
55		=====	=====		=====		=====
56	Average Bill (GS1)				\$ 89.53		\$ 208.03
57					=====		=====
58							
59		=====	=====		=====		=====
60	Unbilled Revenues						
61	Other Revenue						
62	Misc. Serv. Charges						
63							
64	Total Revenue				\$ 1,175,331.57		\$ 2,731,088.47
65							
66	Booked Revenue				\$ 1,118,066.06		
67							
68	Difference (Explain)				\$ (57,265.51)		
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)

Schedule: E-3

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Systems: Sunshine Utilities - All Systems

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		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	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)

Schedule: E-5

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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)

Schedule: E-5

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Systems: Ponderosa Pines and Quail Run

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)	(2)	(3)	(4)
Line No.	Size	Type	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)****Schedule: E-8****Docket No.: 20250052****Page 1 of 1****Test Year Ended: 1/31/2025****Preparer: Aaron Silas****Systems: Sunshine Utilities - All Systems**

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)	(2)	(3)
Line No.	Type	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)	(2)	(3)	(4)	(5)	(6)
Line	Type Tax	To Whom	Amount	How Collected	Type
No.	or Fee	Paid		From Customers	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 ☒ 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)****Schedule: E-11****Docket No.: 20250052****Page 1 of 1****Test Year Ended: 1/31/2025****Preparer: Brent Thies****Water ☒ or Wastewater ☐****Historic ☒ or Projected ☐****Systems: Sunshine Utilities - All Systems**

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

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Year Ended	Residential	General Service	Other	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)

Schedule: E-12

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Systems: Sunshine Utilities - All Systems

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 average of 350,000 GPD; therefore this schedule is not applicable.				
2					

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Water ☒ 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption	Proj. Factor	Project. TY Consumption	Present Rates	Projected TY Revenue	Proposed Rates	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)

Schedule: E-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: All Meter Sizes

Systems: Sunshine Utilities - All Systems

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

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-1
Page 1 of 7
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.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% 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

Page 2 of 7

Preparer: Todd Thomas

		Bellevue 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
Page 3 of 7
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
Page 6 of 7
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
Page 7 of 7
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

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

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 Plant	Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Flows	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)

Schedule F-3

Docket No.: 20250052

Page 1 of 5

Test Year Ended: 1/31/2025

Preparer: Todd Thomas

Systems: Sunshine Utilities - All Systems

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		Bellevue 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)

Schedule F-3

Docket No.: 20250052

Page 2 of 5

Test Year Ended: 1/31/2025

Preparer: Todd Thomas

Systems: Sunshine Utilities - All Systems

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)

Schedule F-3

Docket No.: 20250052

Page 3 of 5

Test Year Ended: 1/31/2025

Preparer: Todd Thomas

Systems: Sunshine Utilities - All Systems

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)

Schedule F-3

Docket No.: 20250052

Page 4 of 5

Test Year Ended: 1/31/2025

Preparer: Todd Thomas

Systems: Sunshine Utilities - All Systems

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)

Schedule F-3

Docket No.: 20250052

Page 5 of 5

Test Year Ended: 1/31/2025

Preparer: Todd Thomas

Systems: Sunshine Utilities - All Systems

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	

Florida Public Service Commission

Schedule F-4
Page 1 of 1
Preparer: Todd Thomas

	MONTH	GPD
--	-------	-----

- 136

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

- 1 INPUT INFORMATION:
- 2 Water Treatment System
- 3 Number of Wells
- 4 Total Well Capacity, gpm
- 5 Firm Reliable Well pumping Capacity (largest well out), gpm
- 6 Firm Reliable Well pumping Capacity (largest well out), gpd
- 7 Peak Day Demand
- 8 Peak Hour Demand = 2 x Maximum Day / 1440
- 10 Fire Flow Requirement 0 gpm 2 Hours
- 11 Fire Flow Requirement
- 12 Unaccounted For Water 33% Combined
- 13 Acceptable Unaccounted For 10% Combined
- 14 Excess Unaccounted for
- 15 Property Needed to Serve
- 16 Used and Useful Analysis, in accordance with Rule 25-30.4325:
- 16 Treatment System (Peak Demand / Firm Reliable Capacity)
- 18 Storage Facilities
- 19 Ground Storage Capacity, gal.
- 20 Usable Ground Storage (90%), gal
- 21 Elevated Storage
- 22 Usable Elevated Storage
- 23 Hydropneumatic Storage Capacity, gal.
- 24 Usable Hydropneumatic Storage Capacity (0%), gal.
- 25 Total Usable Storage, gal.
- 26 Used and Useful Analysis, in accordance with Rule 25-30.4325:
- 27 Storage Facilities (Peak Demand / Usable Storage)

Ashley Heights Subdivision	Bellevue Oaks Estates	Country Walk Subdivision	Eleven Oaks Subdivision
1	1	1	1
30.56 gpm	100.00 gpm	70.00 gpm	27.08 gpm
30.56 gpm	100.00 gpm	70.00 gpm	27.08 gpm
29333.33 gpd	96000.00 gpd	67200.00 gpd	26000.00 gpd
19500.00 gpd	123358.00 gpd	110000.00 gpd	24048.00 gpd
27.08 gpm	171.33 gpm	152.78 gpm	33.40 gpm
0 gpd	0 gpd	0 gpd	0 gpd
0 gpm	0 gpm	0 gpm	0 gpm
3151.44 gpd, avg	10086.32 gpd, avg	5186.98 gpd, avg	3022.72 gpd, avg
944.82 gpd, avg	3023.93 gpd, avg	1555.08 gpd, avg	906.23 gpd, avg
2206.62 gpd, avg	7062.39 gpd, avg	3631.89 gpd, avg	2116.50 gpd, avg
0 gpm	0 gpm	0 gpm	0 gpm
100%	100%	100%	100%
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
5000 gallons	2000 gallons	2000 gallons	2000 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
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:

2 Water Treatment System

3 Number of Wells

4 Total Well Capacity, gpm

5 Firm Reliable Well pumping Capacity (largest well out), gpm

6 Firm Reliable Well pumping Capacity (largest well out), gpd

7 Peak Day Demand

8 Peak Hour Demand = 2 x Maximum Day / 1440

10 Fire Flow Requirement

0 gpm 2 Hours

11 Fire Flow Requirement

12 Unaccounted For Water

33% Combined

13 Acceptable Unaccounted For

10% Combined

14 Excess Unaccounted for

15 Property Needed to Serve

16 Used and Useful Analysis, in accordance with Rule 25-30.4325:

16 Treatment System (Peak Demand / Firm Reliable Capacity)

18 Storage Facilities

19 Ground Storage Capacity, gal.

20 Usable Ground Storage (90%), gal

21 Elevated Storage

22 Usable Elevated Storage

23 Hydropneumatic Storage Capacity, gal.

24 Usable Hydropneumatic Storage Capacity (0%), gal.

25 Total Usable Storage, gal.

26 Used and Useful Analysis, in accordance with Rule 25-30.4325:

27 Storage Facilities (Peak Demand / Usable Storage)

Emil-Mar Subdivision	Florida Heights Subdivision	Floyd Clark Subdivision	Fore Oaks Estates
1	2	1	2
70.00 gpm	89.58 gpm	115.81 gpm	450.00 gpm
70.00 gpm	89.58 gpm	115.81 gpm	450.00 gpm
67200.00 gpd	86000.00 gpd	111180.00 gpd	432000.00 gpd
67600.00 gpd	94200.00 gpd	29900.00 gpd	411000.00 gpd
93.89 gpm	130.83 gpm	41.53 gpm	570.83 gpm
0 gpd	0 gpd	0 gpd	0 gpd
0 gpm	0 gpm	0 gpm	0 gpm
10860.64 gpd, avg	8523.80 gpd, avg	4355.53 gpd, avg	17878.18 gpd, avg
3256.08 gpd, avg	2555.48 gpd, avg	1305.81 gpd, avg	5359.97 gpd, avg
7604.56 gpd, avg	5968.32 gpd, avg	3049.72 gpd, avg	12518.21 gpd, avg
0 gpm	0 gpm	0 gpm	0 gpm
100%	85%	100%	102%
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
2500 gallons	3000 gallons	5500 gallons	10000 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
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

- 1 INPUT INFORMATION:
- 2 Water Treatment System
- 3 Number of Wells
- 4 Total Well Capacity, gpm
- 5 Firm Reliable Well pumping Capacity (largest well out), gpm
- 6 Firm Reliable Well pumping Capacity (largest well out), gpd
- 7 Peak Day Demand
- 8 Peak Hour Demand = 2 x Maximum Day / 1440
- 10 Fire Flow Requirement 0 gpm 2 Hours
- 11 Fire Flow Requirement
- 12 Unaccounted For Water 33% Combined
- 13 Acceptable Unaccounted For 10% Combined
- 14 Excess Unaccounted for
- 15 Property Needed to Serve
- 16 Used and Useful Analysis, in accordance with Rule 25-30.4325:
- 16 Treatment System (Peak Demand / Firm Reliable Capacity)
- 18 Storage Facilities
- 19 Ground Storage Capacity, gal.
- 20 Usable Ground Storage (90%), gal
- 21 Elevated Storage
- 22 Usable Elevated Storage
- 23 Hydropneumatic Storage Capacity, gal.
- 24 Usable Hydropneumatic Storage Capacity (0%), gal.
- 25 Total Usable Storage, gal.
- 26 Used and Useful Analysis, in accordance with Rule 25-30.4325:
- 27 Storage Facilities (Peak Demand / Usable Storage)

Milltop At Lake Weir Subdivision	Little Lake Weir Subdivision	Oak Haven Quadruplexes	Oakcrest Villas/Sun Resort
2	2	1	1
190.00 gpm	120.00 gpm	118.19 gpm	29.86 gpm
190.00 gpm	120.00 gpm	118.19 gpm	29.86 gpm
182400.00 gpd	115200.00 gpd	113466.67 gpd	28666.67 gpd
112300.00 gpd	143500.00 gpd	75200.00 gpd	8600.00 gpd
155.97 gpm	199.31 gpm	104.44 gpm	11.94 gpm
0 gpd	0 gpd	0 gpd	0 gpd
0 gpm	0 gpm	0 gpm	0 gpm
18651.56 gpd, avg	31669.00 gpd, avg	7444.91 gpd, avg	1164.16 gpd, avg
5591.84 gpd, avg	9494.53 gpd, avg	2232.02 gpd, avg	349.02 gpd, avg
13059.73 gpd, avg	22174.47 gpd, avg	5212.89 gpd, avg	815.14 gpd, avg
0 gpm	0 gpm	0 gpm	0 gpm
151%	65%	100%	100%
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
10000 gallons	5000 gallons	5000 gallons	300 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
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:

2 Water Treatment System

3 Number of Wells

4 Total Well Capacity, gpm

5 Firm Reliable Well pumping Capacity (largest well out), gpm

6 Firm Reliable Well pumping Capacity (largest well out), gpd

7 Peak Day Demand

8 Peak Hour Demand = 2 x Maximum Day / 1440

10 Fire Flow Requirement

0 gpm 2 Hours

11 Fire Flow Requirement

12 Unaccounted For Water

33% Combined

13 Acceptable Unaccounted For

10% Combined

14 Excess Unaccounted for

15 Property Needed to Serve

16 Used and Useful Analysis, in accordance with Rule 25-30.4325:

16 Treatment System (Peak Demand / Firm Reliable Capacity)

18 Storage Facilities

19 Ground Storage Capacity, gal.

20 Usable Ground Storage (90%), gal

21 Elevated Storage

22 Usable Elevated Storage

23 Hydropneumatic Storage Capacity, gal.

24 Usable Hydropneumatic Storage Capacity (0%), gal.

25 Total Usable Storage, gal.

26 Used and Useful Analysis, in accordance with Rule 25-30.4325:

27 Storage Facilities (Peak Demand / Usable Storage)

Oakhurst Subdivision	Ocala Garden Apartments	Ocala Heights Subdivision	Ocklawaha Water Works (2 WTPS)
1	1	2	2
100.00 gpm	30.00 gpm	365.00 gpm	213.50 gpm
100.00 gpm	30.00 gpm	365.00 gpm	213.50 gpm
96000.00 gpd	28800.00 gpd	350400.00 gpd	204960.00 gpd
107200.00 gpd	8800.00 gpd	129900.00 gpd	154300.00 gpd
148.89 gpm	12.22 gpm	180.42 gpm	214.31 gpm
0 gpd	0 gpd	0 gpd	0 gpd
0 gpm	0 gpm	0 gpm	0 gpm
8675.74 gpd, avg	749.50 gpd, avg	25892.69 gpd, avg	32439.04 gpd, avg
2601.03 gpd, avg	224.70 gpd, avg	7762.77 gpd, avg	9725.40 gpd, avg
6074.70 gpd, avg	524.79 gpd, avg	18129.93 gpd, avg	22713.64 gpd, avg
0 gpm	0 gpm	0 gpm	0 gpm
100%	100%	256%	118%
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
3000 gallons	900 gallons	10000 gallons	12500 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
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

- 1 INPUT INFORMATION:
- 2 Water Treatment System
- 3 Number of Wells
- 4 Total Well Capacity, gpm
- 5 Firm Reliable Well pumping Capacity (largest well out), gpm
- 6 Firm Reliable Well pumping Capacity (largest well out), gpd
- 7 Peak Day Demand
- 8 Peak Hour Demand = 2 x Maximum Day / 1440
- 10 Fire Flow Requirement 0 gpm 2 Hours
- 11 Fire Flow Requirement
- 12 Unaccounted For Water 33% Combined
- 13 Acceptable Unaccounted For 10% Combined
- 14 Excess Unaccounted for
- 15 Property Needed to Serve
- 16 Used and Useful Analysis, in accordance with Rule 25-30.4325:
- 16 Treatment System (Peak Demand / Firm Reliable Capacity)
- 18 Storage Facilities
- 19 Ground Storage Capacity, gal.
- 20 Usable Ground Storage (90%), gal
- 21 Elevated Storage
- 22 Usable Elevated Storage
- 23 Hydropneumatic Storage Capacity, gal.
- 24 Usable Hydropneumatic Storage Capacity (0%), gal.
- 25 Total Usable Storage, gal.
- 26 Used and Useful Analysis, in accordance with Rule 25-30.4325:
- 27 Storage Facilities (Peak Demand / Usable Storage)

Ponderosa Pines (2 WPS)	Quail Run Subdivision	Sandy Acres	Sun Ray Estates
2	1	2	2
58.00 gpm	30.00 gpm	159.72 gpm	350.00 gpm
58.00 gpm	30.00 gpm	159.72 gpm	350.00 gpm
55680.00 gpd	28800.00 gpd	153333.33 gpd	336000.00 gpd
67300.00 gpd	45900.00 gpd	111000.00 gpd	242955.00 gpd
93.47 gpm	63.75 gpm	154.17 gpm	337.44 gpm
0 gpd	0 gpd	0 gpd	0 gpd
0 gpm	0 gpm	0 gpm	0 gpm
12910.94 gpd, avg	9496.33 gpd, avg	25771.16 gpd, avg	48269.34 gpd, avg
3870.77 gpd, avg	2847.05 gpd, avg	7726.33 gpd, avg	14471.41 gpd, avg
9040.17 gpd, avg	6649.28 gpd, avg	18044.83 gpd, avg	33797.94 gpd, avg
0 gpm	0 gpm	0 gpm	0 gpm
69%	100%	122%	124%
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
4000 gallons	3000 gallons	2000 gallons	10000 gallons
0 gallons	0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons	0 gallons
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:
- 2 Water Treatment System
- 3 Number of Wells
- 4 Total Well Capacity, gpm
- 5 Firm Reliable Well pumping Capacity (largest well out), gpm
- 6 Firm Reliable Well pumping Capacity (largest well out), gpd
- 7 Peak Day Demand
- 8 Peak Hour Demand = 2 x Maximum Day / 1440
- 10 Fire Flow Requirement 0 gpm 2 Hours
- 11 Fire Flow Requirement
- 12 Unaccounted For Water 33% Combined
- 13 Acceptable Unaccounted For 10% Combined
- 14 Excess Unaccounted for
- 15 Property Needed to Serve
- 16 Used and Useful Analysis, in accordance with Rule 25-30.4325:
- 16 Treatment System (Peak Demand / Firm Reliable Capacity)
- 18 Storage Facilities
- 19 Ground Storage Capacity, gal.
- 20 Usable Ground Storage (90%), gal
- 21 Elevated Storage
- 22 Usable Elevated Storage
- 23 Hydropneumatic Storage Capacity, gal.
- 24 Usable Hydropneumatic Storage Capacity (0%), gal.
- 25 Total Usable Storage, gal.
- 26 Used and Useful Analysis, in accordance with Rule 25-30.4325:
- 27 Storage Facilities (Peak Demand / Usable Storage)

Sunlight Acres Subdivision	Whispering Sands Subdivision	Winding Waters Subdivision
1	2	2
125.00 gpm	100.00 gpm	166.67 gpm
125.00 gpm	100.00 gpm	166.67 gpm
120000.00 gpd	96000.00 gpd	160000.00 gpd
67650.00 gpd	86072.00 gpd	127000.00 gpd
93.96 gpm	119.54 gpm	176.39 gpm
0 gpd	0 gpd	0 gpd
0 gpm	0 gpm	0 gpm
8760.83 gpd, avg	14139.53 gpd, avg	19525.84 gpd, avg
2626.54 gpd, avg	4239.11 gpd, avg	5853.95 gpd, avg
6134.29 gpd, avg	9900.43 gpd, avg	13671.89 gpd, avg
0 gpm	0 gpm	0 gpm
100%	100%	115%
0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons
2000 gallons	10000 gallons	10000 gallons
0 gallons	0 gallons	0 gallons
0 gallons	0 gallons	0 gallons
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.		SFR Customers			SFR	Gallons/	Total	Total	Annual
	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% 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	Average Growth Through 5-Year Period (Col. 8)								
7	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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.		SFR Customers			SFR Gallons Sold	Gallons/ SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
	Year	Beginning	Ending	Average					
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)

Schedule F-10

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Systems: Sunshine Utilities - All Systems

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

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tarified 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"	44,031.00	1	44,031.00	\$ 383,950.32	\$ 508,285.28	\$ 892,235.60	\$ 20.26
5	3/4"	276.00	1.5	414.00	\$ 3,610.08	\$ 4,779.14	\$ 8,389.22	\$ 30.39
6	1"	4.00	2.5	10.00	\$ 87.20	\$ 115.44	\$ 202.64	\$ 50.65
7	1-1/4"	-	3.75	-	\$ -	\$ -	\$ -	\$ 75.98
8	1-1/2"	12.00	5	60.00	\$ 523.20	\$ 692.63	\$ 1,215.83	\$ 101.30
9	2"	12.00	8	96.00	\$ 837.12	\$ 1,108.21	\$ 1,945.33	\$ 162.08
10	3"	-	16	-	\$ -	\$ -	\$ -	\$ 324.16
11	4"	-	25	-	\$ -	\$ -	\$ -	\$ 506.50
12	6"	-	50	-	\$ -	\$ -	\$ -	\$ 1,013.00
13	8"	-	90	-	\$ -	\$ -	\$ -	\$ 1,823.40
14	10"	-	145	-	\$ -	\$ -	\$ -	\$ 2,937.70
15	Gallorage Charge per 1.000 Gallons				\$ -	\$ -	\$ -	
16	0-5000 gallons			73,565.00	\$ 149,336.95	\$ 197,696.86	\$ 347,033.81	\$ 4.72
17	5,001-10,000 gallons			56,500.00	\$ 124,865.00	\$ 165,300.14	\$ 290,165.14	\$ 5.14
18	Over 10,000 gallons			77,989.00	\$ 344,711.38	\$ 456,339.56	\$ 801,050.94	\$ 10.27
19					\$ -	\$ -	\$ -	
20	Residential (RS2 & GS2)							
21	5/8" x 3/4"	3,339.00	1	3,339.00	\$ 31,954.23	\$ 42,302.00	\$ 74,256.23	\$ 22.24
22	3/4"	14.00	1.5	21.00	\$ 201.04	\$ 266.14	\$ 467.18	\$ 33.36
23	1"	156.00	2.5	390.00	\$ 3,733.08	\$ 4,941.97	\$ 8,675.05	\$ 55.60
24	1-1/4"	-	3.75	-	\$ -	\$ -	\$ -	\$ 83.40
25	1-1/2"	-	5	-	\$ -	\$ -	\$ -	\$ 111.20
26	2"	-	8	-	\$ -	\$ -	\$ -	\$ 177.92
27	3"	-	16	-	\$ -	\$ -	\$ -	\$ 355.84
28	4"	-	25	-	\$ -	\$ -	\$ -	\$ 556.00
29	6"	-	50	-	\$ -	\$ -	\$ -	\$ 1,112.00
30	8"	-	90	-	\$ -	\$ -	\$ -	\$ 2,001.60
31	10"	-	145	-	\$ -	\$ -	\$ -	\$ 3,224.80
32	Gallorage Charge per 1.000 Gallons			17,377,438.00	\$ 43,964.92	\$ 58,202.12	\$ 102,167.03	\$ 5.88
33					\$ -	\$ -	\$ -	
34	General Service (GS1)							
35	5/8" x 3/4"	99.00	1	99.00	\$ 863.28	\$ 1,142.84	\$ 2,006.12	\$ 20.26
36	3/4"	-	1.5	-	\$ -	\$ -	\$ -	\$ 30.39
37	1"	530.00	2.5	1,325.00	\$ 11,554.00	\$ 15,295.54	\$ 26,849.54	\$ 50.65
38	1-1/4"	180.00	3.75	675.00	\$ 5,886.00	\$ 7,792.07	\$ 13,678.07	\$ 75.98
39	1-1/2"	96.00	5	480.00	\$ 4,185.60	\$ 5,541.03	\$ 9,726.63	\$ 101.30
40	2"	37.00	8	296.00	\$ 2,581.12	\$ 3,416.97	\$ 5,998.09	\$ 162.08
41	3"	12.00	16	192.00	\$ 1,674.24	\$ 2,216.41	\$ 3,890.65	\$ 324.16
42	4"	12.00	25	300.00	\$ 2,616.00	\$ 3,463.14	\$ 6,079.14	\$ 506.50
43	6"	12.00	50	600.00	\$ 5,232.00	\$ 6,926.28	\$ 12,158.28	\$ 1,013.00
44	8"	-	90	-	\$ -	\$ -	\$ -	\$ 1,823.40
45	10"	-	145	-	\$ -	\$ -	\$ -	\$ 2,937.70
46	Gallorage Charge per 1.000 Gallons			21,886,286.00	\$ 52,964.81	\$ 70,116.45	\$ 123,081.26	\$ 5.62
47								
48	Total	48,822.00		52,328.00	\$ 1,175,331.57	\$ 1,555,940.20	\$ 2,731,271.77	

**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 (July 28, 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

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
RATE BASE		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Wastewater
A-3	3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service By Primary Account
A-6	8	Wastewater Plant in Service By Primary Account
A-7	11	Summary of Non-Used and Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation By Primary Account
A-10	16	Wastewater Accumulated Depreciation By Primary Account
A-11	19	Annual CIAC Additions and Balances
A-12	20	CIAC By Classification
A-13	23	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	24	Accumulated Amortization of CIAC By Classification
A-15	27	Schedule of AFUDC Rates Used
A-16	28	Annual Advances For Construction Additions and Balances
A-17	29	Calculation of Working Capital Allowance
A-18	30	Comparative Balance Sheet - Assets
A-19	32	Comparative Balance Sheet - Liabilities
NET OPERATING INCOME		
B-1	34	Schedule of Water Operating Statement
B-2	35	Schedule of Wastewater Operating Statement
B-3	36	Adjustments to Operating Statements
B-4	37	Test Year Revenues
B-5	38	Operation and Maintenance Expenses By Month - Water
B-6	39	Operation and Maintenance Expenses By Month - Wastewater
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	41	Comparative Operation and Maintenance Expenses - Wastewater
B-9	42	Schedule of Test Year Contractual Services
B-10	43	Analysis of Rate Case Expense
B-11	44	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	45	Schedule of Allocated Expenses
B-13	46	Depreciation Expense Water
B-14	47	Depreciation Expense Wastewater
B-15	48	Schedule of Taxes Other Than Income
INCOME TAX		
C-1	49	Reconciliation of Total Income Tax Provision
C-2	50	State and Federal Income Tax Calculation - Current
C-3	51	Schedule of Interest In Tax Expense Calculation
C-4	52	Book/Tax Differences - Permanent
C-5	53	Deferred Tax Expense
C-6	54	Accumulated Deferred Income Taxes
C-7	57	Investment Tax Credits
C-8	61	Parent(s) Debt Information
C-9	62	Income Tax Returns
C-10	63	Miscellaneous Tax Information

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

INDEX

COST OF CAPITAL

D-1	64	Requested Cost of Capital
D-2	65	Reconciliation of Capital Structure to Requested Rate Base
D-3	66	Preferred Stock Outstanding
D-4	67	Short-Term Debt
D-5	68	Long-Term Debt
D-6	69	Variable Rate Long-Term Debt
D-7	70	Schedule of Customer Deposits

RATE SCHEDULES

E-1	71	Rate Schedule
E-2	72	Revenue Schedule At Present and Proposed Rates
E-3	73	Customer Monthly Billing Schedule
E-4	74	Miscellaneous Service Charges
E-5	75	Miscellaneous Service Charge Revenue
E-6	76	Public Fire Hydrants Schedule
E-7	77	Private Fire Protection Schedule
E-8	78	Contracts and Agreements Schedule
E-9	79	Tax or Franchise Fee Schedule
E-10	80	Service Availability Charges Schedule
E-11	81	Guaranteed Revenue Received Schedule
E-12	82	Class A Utility Cost of Service Study
E-13	83	Projected Test Year Revenue Calculation
E-14	84	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	85	Gallons of Water Pumped, Sold and Unaccounted For
F-2	86	Gallons of Wastewater Treated
F-3	87	Water Treatment Plant Data
F-4	88	Wastewater Treatment Plant Data
F-5	89	Used and Useful Calculations - Water Treatment Plant
F-6	90	Used and Useful Calculations - Wastewater Treatment Plant
F-7	91	Used and Useful Calculations - Distribution and Collection Systems
F-8	92	Margin Reserve Calculations
F-9	93	Equivalent Residential Connections - Water
F-10	94	Equivalent Residential Connections - Wastewater

ADDITIONAL

95	Standalone Rate Design - Wastewater
----	-------------------------------------

Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

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 []

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)	(2)	(3)	(4)	(5)
Line		Balance	Utility	Adjusted	
No.	Description	Per	Adjustments	Utility	Supporting
		Books		Balance	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 Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) 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 Year Ended:1/31/2025
Interim [] Final [X]
Historic [X] or Projected []

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

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

**Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

**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	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**

Florida Public Service Commission

**Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected []**

**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**

Florida Public Service Commission

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.

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

Recap Schedules: A-1, A-4

		(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 (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

Florida Public Service Commission

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.

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

Recap Schedules: A-1, A-4

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

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected []

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

Recap Schedules: A-2, A-4

		(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount	
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-			
3	352.1 Franchises	-			
4	389.1 Other Plant & Misc. Equipment	-			
5	<u>COLLECTION PLANT</u>				
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	<u>SYSTEM PUMPING PLANT</u>				
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	<u>TREATMENT AND DISPOSAL PLANT</u>				
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	<u>GENERAL PLANT</u>				
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

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.

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

Recap Schedules: A-2, A-4

	(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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected []

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

Recap Schedules: A-1, A-8

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

- 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

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic ☒ or Projected ☐

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

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 (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

Florida Public Service Commission

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.

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

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected []

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	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		-
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		-
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-	-	-	-	-
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	<u>SYSTEM PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>TREATMENT AND DISPOSAL PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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**

Florida Public Service Commission

**Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected []**

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
<u>WATER</u>				
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	\$ -	\$ -	\$ -
		=====	=====	=====

<u>WASTEWATER</u>				
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

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected []

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected []

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====
<u>WASTEWATER</u>								
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	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

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] or Projected []

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
<u>WATER</u>				
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	\$ -	\$ -	\$ -
		= = = =	= = = =	= = = =

<u>WASTEWATER</u>				
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

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected []

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====

<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected []

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
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====

<u>WASTEWATER</u>								
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.)
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 (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 deferred 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: B-1

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 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Balance	Utility	Utility	Requested	Requested	
No.	Description	Per	Test Year	Adjusted	Revenue	Annual	Supporting
		Books	Adjustments	Test Year	Adjustment	Revenues	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	100,385	200,100	B-4
2	Operation & Maintenance	\$ 145,255	7,926	153,182	4,517	157,699	B-6
3	Depreciation, net of CIAC Amort.	\$ 9,019	-	9,019	-	9,019	B-14
4	Amortization	\$ -	-	-	-	-	
5	Taxes Other Than Income	\$ 11,730	-	11,730	-	11,730	B-15
6	Provision for Income Taxes	\$ -	-	-	318	318	C-1
7	OPERATING EXPENSES	166,004	7,926	173,930	4,835	178,765	
8	NET OPERATING INCOME	(66,289)		(74,215)	95,550	21,334	
9	RATE BASE	\$ 245,271		\$ 245,271		245,271	
10	RATE OF RETURN	-27.03%		-30.26%		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 ☒

Docket No.: 20250052

Historic ☒ 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		74,215
35			
36	Adjustment to revenue for Income Tax		318
37			
38	Adjustment for RAF fees on increased revenue		4,517
39			
40	Total Adjustment to Revenues		100,385

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

WATER SALES			WASTEWATER SALES			(1)
Line No.	Account No. and Description		Total Water	Account No. and Description		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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	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	\$ 179	\$ 7,436	\$ 169	\$ (23)	\$ 206	\$ 450	\$ (221)	\$ 548	\$ 368	\$ 396	\$ 422	\$ (2,389)	\$ 7,542
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	\$ 1,003	\$ 536	\$ 764	\$ 680	\$ 586	\$ 385	\$ 1,087	\$ 642	\$ 895	\$ 4,566	\$ 986	\$ 13,566
27	TOTAL	\$ 11,822	\$ 19,499	\$ 11,129	\$ 9,453	\$ 12,972	\$ 11,571	\$ 8,627	\$ 15,093	\$ 19,650	\$ 14,608	\$ 2,410	\$ 8,423	\$ 145,255

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.

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

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (TKCB, 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* 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			
			1.28			

*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	

Florida Public Service Commission

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

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

(A)	(B)	(C)
Water	Wastewater	Total
-	-	-
-	600	600
-	52,878	52,878
-	13,220	13,220
0%	100%	100%
System	Total Water / Total Sewer Cust. % Water Cust. % Sewer Customers	
TIC&B	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.

			(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

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.)

Schedule: B-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Recap Schedules: B-1

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	% Non-Used and Useful	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.)

Schedule: B-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] or Projected []

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.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or 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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	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	\$ 7,492	\$ -	\$ 4,237	\$ -	\$ 11,730
	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	\$ 7,492	\$ -	\$ 4,237	\$ -	\$ 11,730
17	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ 7,492	\$ -	\$ 4,237	\$ -	\$ 11,730
=====						

Reconciliation of Total Income Tax Provision
Florida Public Service Commission
Company: CSWR-Florida (TKCB, Inc.)
Schedule: C-1
Docket No.: 20250052
Page 1 of 1
Test Year Ended: 1/31/2025
Preparer: Brent Thies
Historic [X] or Projected []

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(18,321.48)	18321.48	0.00	0.00	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		(18,321.48)	18,321.48	0.00	0.00	-
			=====	=====	=====	=====	=====

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)	-66288.74521	0	-66288.74521	0	-66288.74521
2	Add: Income Tax Expense Per Books (Sch. B-1)	0	0	0	0	0
3	Subtotal	(66,288.75)	-	(66,288.75)	-	(66,288.75)
4	Less: Interest Charges (Sch. C-3)	5,999.58	-	5,999.58	-	5,999.58
5	Taxable Income Per Books	(72,288.33)	-	(72,288.33)	-	(72,288.33)
	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	(72,288.33)	-	(72,288.33)	-	(72,288.33)
10	Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11	State Taxable Income	(72,288.33)	-	(72,288.33)	-	(72,288.33)
12	State Income Tax (5.5% of Line 11)	(3,975.86)	-	(3,975.86)	-	(3,975.86)
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(3,975.86)	-	(3,975.86)	-	(3,975.86)
16	Federal Taxable Income (Line 9 - Line 15)	(68,312.47)	-	(68,312.47)	-	(68,312.47)
17	Federal Income Tax Rate	21%	21%	21%	21%	21%
18	Federal Income Taxes (Line 16 x Line 17)	(14,345.62)	-	(14,345.62)	-	(14,345.62)
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(14,345.62)	-	(14,345.62)	-	(14,345.62)
	Summary:					
21	Current State Income Taxes (Line 15)	(3,975.86)	-	(3,975.86)	-	(3,975.86)
22	Current Federal Income Taxes (Line 20)	(14,345.62)	-	(14,345.62)	-	(14,345.62)
23	Total Current Income Tax Expense (To C-1)	(18,321.48)	-	(18,321.48)	-	(18,321.48)

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.)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: C-6

Docket No.: 20250052

Page 2 of 3

Test Year Ended: 1/31/2025

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 (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.

		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 (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

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

Schedule: C-7
Page 3 of 4
Preparer: Brent Thies

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.)

Schedule: C-7

Docket No.: 20250052

Page 4 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ or Projected ☐

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

Income Tax Returns

Florida Public Service Commission

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

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 (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

**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-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	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	(4) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
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 ☒ or Parent ☐
Historic ☒ 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

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

Company: CSWR-Florida (TKCB, 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] or 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	5,999.58	11/22/2026	65,153.85	9.2%

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

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 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	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 Variable Rate Long-Term Debt
13-Month Average Basis

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 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))

CSWR-Florida has no variable rate long-term debt

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

CSWR-Florida does not collect customer deposits

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	\$ 36.27
	Gallonge charge per 1,000 Gallons		
3	6,000 gallons cap	\$ 7.14	\$ 12.79
4			
5	General Service		
6	5/8" x 3/4"	\$ 20.25	\$ 36.27
7	3/4"	\$ 30.38	\$ 54.41
8	1"	\$ 50.63	\$ 90.68
9	1-1/2"	\$ 101.25	\$ 181.35
10	2"	\$ 162.00	\$ 290.16
11	3"	\$ 324.00	\$ 544.05
12	4"	\$ 506.25	\$ 906.75
13	6"	\$ 1,012.50	\$ 1,813.50
14	Gallonge charge per 1,000 Gallons	\$ 8.55	\$ 12.79

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

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						
1	All Meter Sizes	3059		\$ 20.25	\$ 61,944.75	\$ 36.27	\$ 110,949.93
2	Gallage charge per 1,000 Gallons						
2	6,000 gallons cap		9,091,327.73	\$ 7.14	\$ 64,912.08	\$ 12.79	\$ 116,278.55
3							
4	Total Residential	3059	9,091,327.73		\$ 126,856.83		\$ 227,228.48
5							
6	Average Bill				\$ 41.47		\$ 74.28
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	Gallage 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	3059	9,091,327.73		126,856.83		227,228.48
27							
28	Unbilled Revenues						
29	Other Revenue						
30	Misc. Serv. Charges						
31							
32	Total Revenue				126,856.83		227,228.48
33							
34	Booked Revenue				\$ 99,714.99		
35							
36	Difference (Explain)				\$ (27,141.84)		
37							

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 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 (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.

(1)		(2)		(3)	
Line No.	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 (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)	(2)	(3)	(4)
Line No.	Size	Type	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)	(2)	(3)
Line No.	Type	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.)
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)	(2)	(3)	(4)	(5)	(6)
Line	Type Tax	To Whom	Amount	How Collected	Type
No.	or Fee	Paid		From Customers	Agreement
-----	-----	-----	-----	-----	-----

CSWR-Florida incurred no franchise taxes or fees in the test period

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) Residential	(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.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] 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 average of 350,000 GPD; therefore this schedule is not applicable.				
2					

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: E-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption	Proj. Factor	Project. TY Consumption	Present Rates	Projected TY Revenue	Proposed Rates	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.	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Level	of Bills	Bills	Consumed	Gallons	Bills	Factor	of Total
			(1)x(2)			[(1)x(6)]+(5)	

CSWR-Florida does not have individual usage data due to being a sewer only provider billing through a 3rd party water provider

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

Florida Public Service Commission

**Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

**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.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% 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

Florida Public Service Commission

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

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)
Month/ Year	Sunlakes WWTP	Individual Plant Flows			Total Plant Flows	Total Purch. Sewage Treatment
		(Name)	(Name)	(Name)		
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	
	=====	=====	=====	=====	=====	=====

Florida Public Service Commission

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

[illegible]

87

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (TKCB, 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		99,000
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	APR	22,537
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.		

**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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SFR Customers			SFR	Gallons/ SFR	Total	Total	Annual
Line No.	Year	Beginning	Ending	Average	Gallons Treated	(5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	281	257	269	9,091,328	33,796.76	9,091,328	269	N/A
<u>CSWR-Florida has only owned this system for the test year therefore has no data to provide prior to the test year.</u>									

=====

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

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	3,059.00	1.00	3,059.00	\$ 61,944.75	49,018.35	\$ 110,963.10	\$ 36.27
Gallage charge per 1,000 Gallons 6,000 gallons cap			9,091,327.73	\$ 64,912.08	51,366.47	\$ 116,278.55	\$ 12.79
General Service							
5/8" x 3/4"	-	1.00	-	\$ -	-	\$ -	\$ 36.27
3/4"	-	1.50	-	\$ -	-	\$ -	\$ 54.41
1"	-	2.50	-	\$ -	-	\$ -	\$ 90.68
1-1/2"	-	5.00	-	\$ -	-	\$ -	\$ 181.35
2"	-	8.00	-	\$ -	-	\$ -	\$ 290.16
3"	-	15.00	-	\$ -	-	\$ -	\$ 544.05
4"	-	25.00	-	\$ -	-	\$ -	\$ 906.75
6"	-	50.00	-	\$ -	-	\$ -	\$ 1,813.50
Gallage charge per 1,000 Gallons				\$ -	-	\$ -	\$ 12.79
Total:	3,059.00		3,059.00	\$ 126,856.83	100,384.82	\$ 227,241.65	

**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 (July 28, 2025)



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

FLORIDA PUBLIC SERVICE COMMISSION

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

INDEX

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
RATE BASE		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Wastewater
A-3	3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service By Primary Account
A-6	8	Wastewater Plant in Service By Primary Account
A-7	11	Summary of Non-Used and Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation By Primary Account
A-10	16	Wastewater Accumulated Depreciation By Primary Account
A-11	19	Annual CIAC Additions and Balances
A-12	20	CIAC By Classification
A-13	23	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	24	Accumulated Amortization of CIAC By Classification
A-15	27	Schedule of AFUDC Rates Used
A-16	28	Annual Advances For Construction Additions and Balances
A-17	29	Calculation of Working Capital Allowance
A-18	30	Comparative Balance Sheet - Assets
A-19	32	Comparative Balance Sheet - Liabilities
NET OPERATING INCOME		
B-1	34	Schedule of Water Operating Statement
B-2	35	Schedule of Wastewater Operating Statement
B-3	36	Adjustments to Operating Statements
B-4	37	Test Year Revenues
B-5	38	Operation and Maintenance Expenses By Month - Water
B-6	39	Operation and Maintenance Expenses By Month - Wastewater
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	41	Comparative Operation and Maintenance Expenses - Wastewater
B-9	42	Schedule of Test Year Contractual Services
B-10	43	Analysis of Rate Case Expense
B-11	44	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	45	Schedule of Allocated Expenses
B-13	46	Depreciation Expense Water
B-14	47	Depreciation Expense Wastewater
B-15	48	Schedule of Taxes Other Than Income
INCOME TAX		
C-1	49	Reconciliation of Total Income Tax Provision
C-2	50	State and Federal Income Tax Calculation - Current
C-3	51	Schedule of Interest In Tax Expense Calculation
C-4	52	Book/Tax Differences - Permanent
C-5	53	Deferred Tax Expense
C-6	54	Accumulated Deferred Income Taxes
C-7	57	Investment Tax Credits
C-8	61	Parent(s) Debt Information
C-9	62	Income Tax Returns
C-10	63	Miscellaneous Tax Information

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

INDEX

COST OF CAPITAL

D-1	64	Requested Cost of Capital
D-2	65	Reconciliation of Capital Structure to Requested Rate Base
D-3	66	Preferred Stock Outstanding
D-4	67	Short-Term Debt
D-5	68	Long-Term Debt
D-6	69	Variable Rate Long-Term Debt
D-7	70	Schedule of Customer Deposits

RATE SCHEDULES

E-1	71	Rate Schedule
E-2	73	Revenue Schedule At Present and Proposed Rates
E-3	75	Customer Monthly Billing Schedule
E-4	77	Miscellaneous Service Charges
E-5	79	Miscellaneous Service Charge Revenue
E-6	80	Public Fire Hydrants Schedule
E-7	81	Private Fire Protection Schedule
E-8	82	Contracts and Agreements Schedule
E-9	83	Tax or Franchise Fee Schedule
E-10	84	Service Availability Charges Schedule
E-11	86	Guaranteed Revenue Received Schedule
E-12	87	Class A Utility Cost of Service Study
E-13	88	Projected Test Year Revenue Calculation
E-14	89	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	90	Gallons of Water Pumped, Sold and Unaccounted For
F-2	91	Gallons of Wastewater Treated
F-3	92	Water Treatment Plant Data
F-4	93	Wastewater Treatment Plant Data
F-5	94	Used and Useful Calculations - Water Treatment Plant
F-6	95	Used and Useful Calculations - Wastewater Treatment Plant
F-7	96	Used and Useful Calculations - Distribution and Collection Systems
F-8	97	Margin Reserve Calculations
F-9	98	Equivalent Residential Connections - Water
F-10	99	Equivalent Residential Connections - Wastewater

ADDITIONAL

100	Standalone Rate Design - Water
101	Standalone Rate Design - Wastewater

Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) 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 Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) 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 Year Ended:1/31/2025
Interim [] Final [X]
Historical [X] Projected []

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

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

**Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

**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	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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

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-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

		(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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

	(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Month # 7	Month # 8	Month # 9	Month # 10	Month # 11	End of Test Year	Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

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-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

	(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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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-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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-		-
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	<u>WATER TREATMENT PLANT</u>	-		-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-		-
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	<u>GENERAL PLANT</u>	-		-
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

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-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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>WATER TREATMENT PLANT</u>	-	-	-	-	-	-	-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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

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-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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		-
3	352.1 Franchises	-		-
4	389.1 Other Plant & Misc. Equipment	-		-
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

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 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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-	-	-	-	-
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	<u>SYSTEM PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>TREATMENT AND DISPOSAL PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>				
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	\$ -	\$ -
		=====	=====	=====

<u>WASTEWATER</u>				
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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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	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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>				
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	\$ -	\$ -
		=====	=====	=====
<u>WASTEWATER</u>				
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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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.)
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 (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 deferred 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
Docket No.: 20250052
Test Year Ended: 1/31/2025 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	1,777,970	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 Year Ended:1/31/2025

Utility [X] or Parent []

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	508,036.87		508,037	(183,440)	324,596	B-4
2	Operation & Maintenance	250,917.67	(11,033)	239,885	(8,254.82)	231,630	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	\$ 303,984	\$ (11,033)	292,951	(894)	292,057	
8	NET OPERATING INCOME	\$ 204,053	\$ 11,033	215,086	(182,546)	32,539	
9	RATE BASE	372,210		372,210		372,210	
10	RATE OF RETURN	54.82%		57.79%		8.74%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: B-2

Schedule Year Ended: 1/31/2025

Page 1 of 1

Utility ☒ or Parent ☐

Docket No.: 20250052

Historic ☒ 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	259,106		259,106	(75,911)	183,194	B-4
2	Operation & Maintenance	150,080	152	150,231	-3415.9978	146,815	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	173,472	152	173,624	(1,039)	172,586	
8	NET OPERATING INCOME	85,633	(152)	85,481	(74,872)	10,609	
9	RATE BASE	121,353		121,353		121,353	
10	RATE OF RETURN	70.57%		70.44%		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 ☒

Docket No.: 20250052

Historic ☒ 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	<u>(11,033)</u>	<u>152</u>
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	<u>7,361</u>	<u>2,377</u>
31			
32	Revenues		
33	Adjustment for required return	(182,546)	(74,872)
34			
35	Adjustment for negative operating income	-	-
36			
37	Adjustment to revenue for Income Tax	7,361	2,377
38			
39	Adjustment for RAF fees on revenue change	(8,255)	(3,416)
40			
41	Total Adjustment to Revenues	<u>(183,440)</u>	<u>(75,911)</u>

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		Total Water	WASTEWATER SALES		(1) Total Wastewater
	Account No. and Description			Account No. and Description		
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	\$ 338	\$ 456	\$ 320	\$ (53)	\$ 391	\$ 7,569	\$ (439)	\$ 1,057	\$ 716	\$ 770	\$ 820	\$ 8,037	\$ 19,982
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	\$ 1,819	\$ 2,140	\$ 1,842	\$ 1,674	\$ 2,238	\$ 1,843	\$ 2,080	\$ 1,489	\$ 2,059	\$ 3,145	\$ 1,916	\$ 24,189
26	TOTAL	\$ 20,066	\$ 22,881	\$ 17,381	\$ 20,590	\$ 18,511	\$ 29,496	\$ 19,199	\$ 28,908	\$ 15,495	\$ 18,575	\$ 13,312	\$ 26,504	\$ 250,918

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	\$ 245	\$ 328	\$ 232	\$ (33)	\$ 283	\$ 4,945	\$ (307)	\$ 755	\$ 507	\$ 545	\$ 581	\$ 2,582	\$ 10,663
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	\$ 1,280	\$ 1,509	\$ 1,295	\$ 1,178	\$ 1,575	\$ 1,296	\$ 1,361	\$ 1,154	\$ 1,537	\$ 2,084	\$ 1,362	\$ 17,000
27	TOTAL	\$ 17,958	\$ 11,349	\$ 26,299	\$ 8,482	\$ 11,014	\$ 17,436	\$ 7,830	\$ 12,801	\$ 8,365	\$ 10,002	\$ 6,683	\$ 11,861	\$ 150,080

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 Req. Comm. Exp. - Rate Case Amort.	\$ 2,625	\$ -	\$ (2,625)	-100%	CSWR-FL did not incur rate case expense in the test year.
23	667 Req. 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			
			<u>1.56</u>			

*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					
39	Amortization of Rate Case Expense:				
40					
41					
42		Prior Unamortized Rate Case Expense			
43		Current Rate Case Expense			
44					
45		Total Projected Rate Case Expense			
46					
47		Annual Amortization			
48					
49		Method of Allocation Between Systems:			
50		(Provide Calculation)			
51					
52					
53					
54					

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.)

Schedule: B-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] Projected []

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.)
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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	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.)
Schedule: C-1
Docket No.: 20250052
Page 1 of 1
Test Year Ended: 1/31/2025
Preparer: Brent Thies
Historic [X] Projected []

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	72,131.78	A (72,131.78)	(0.00)	(0.00)	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		72,131.78	(72,131.78)	(0.00)	(0.00)	-
			=====	=====	=====	=====	=====

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)	289,685.77	10,881.07	300,566.84	215,085.60	85,481.24
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	7,360.91	-
3 Subtotal	289,685.77	10,881.07	300,566.84	222,446.51	85,481.24
4 Less: Interest Charges (Sch. C-3)	4,689.09	-	4,689.09	3,536.17	1,152.92
5 Taxable Income Per Books	284,996.68	10,881.07	295,877.75	218,910.34	84,328.32
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	284,996.68	10,881.07	295,877.75	218,910.34	84,328.32
10 Less: State Income Tax Exemption (\$5,000)	(2,316.01)	-	(2,316.01)	(1,353.90)	(962.11)
11 State Taxable Income	282,680.67	10,881.07	293,561.74	217,556.44	83,366.21
12 State Income Tax (5.5% of Line 11)	15,547.44	598.46	16,145.90	11,965.60	4,585.14
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	15,547.44	598.46	16,145.90	11,965.60	4,585.14
16 Federal Taxable Income (Line 9 - Line 15)	269,449.24	10,282.61	279,731.86	206,944.74	79,743.18
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	56,584.34	2,159.35	58,743.69	43,458.39	16,746.07
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	56,584.34	2,159.35	58,743.69	43,458.39	16,746.07
Summary:					
21 Current State Income Taxes (Line 15)	15,547.44	598.46	16,145.90	11,965.60	4,585.14
22 Current Federal Income Taxes (Line 20)	56,584.34	2,159.35	58,743.69	43,458.39	16,746.07
23 Total Current Income Tax Expense (To C-1)	72,131.78	2,757.81	74,889.59	55,424.00	21,331.21

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

Florida Public Service Commission

Schedule: C-3

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

Test Year Ended: 1/31/2025

Supporting Schedules: D-1,C-8

Historic [X] Projected []

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.)

Schedule: C-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ **Projected** ☐

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.)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: C-6

Docket No.: 20250052

Page 2 of 3

Test Year Ended: 1/31/2025

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 (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.

Line No.	Year	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		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 - Company Policies

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: C-7

Docket No.: 20250052

Page 3 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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.)

Schedule: C-7

Docket No.: 20250052

Page 4 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ Projected ☐

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.)

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.

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

Income Tax Returns

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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 (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-10
Page 1 of 1
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

**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-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) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			Specific	(Explain)	Prorata *	
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 ☒ or Parent ☐
Historic ☒ 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

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

Historic ☒ 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

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	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 Variable Rate Long-Term Debt
13-Month Average Basis

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 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
Line No.	Description, Coupon Rate, Years of Life												

CSWR-Florida has not variable rate long-term debt

Total

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

Schedule of Customer Deposits**Florida Public Service Commission****Company: CSWR-Florida (Tradewinds Utilities, Inc.)****Schedule: D-7****Docket No.: 20250052****Page 1 of 1****Test Year Ended: 1/31/2025****Preparer: Brent Thies****Utility ☒ or Parent ☐****Historic ☒ Projected ☐****Explanation: Provide a schedule of customer deposits on a 13-month average basis.**

(1)	(2)	(3)	(4)	(5)
For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	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.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☒ 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)	(3)
		Present Rates	Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	\$ 10.66	\$ 6.80
3	1"	\$ 26.65	\$ 17.00
4	1-1/2"	\$ 53.30	\$ 34.00
5	2"	\$ 85.28	\$ 54.40
6	3"	\$ 170.56	\$ 102.00
7	4"	\$ 266.50	\$ 170.00
8	6"	\$ 533.00	\$ 340.00
9	8"	\$ 852.80	\$ 544.00
10	Gallonge charge per 1,000 Gallons		
11	0-5,000	\$ 3.57	\$ 2.28
12	5,001-10,000	\$ 5.38	\$ 3.43
13	Over 10,000 gallons	\$ 6.74	\$ 4.30
14			
15	General Service		
16	5/8" x 3/4"	\$ 10.66	\$ 6.80
17	1"	\$ 26.65	\$ 17.00
18	1-1/2"	\$ 53.30	\$ 34.00
19	2"	\$ 85.28	\$ 54.40
20	3"	\$ 170.56	\$ 102.00
21	4"	\$ 266.50	\$ 170.00
22	6"	\$ 533.00	\$ 340.00
23	8"	\$ 852.80	\$ 544.00
24	Gallonge charge per 1,000 Gallons	\$ 4.30	\$ 2.74

Rate Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☐ 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	\$ 24.85	\$ 15.44
3	Gallonge charge per 1,000 Gallons		
4	10,000 gallon cap	\$ 7.96	\$ 4.95
5	General Service		
6	5/8" x 3/4"	\$ 24.85	\$ 15.44
7	1"	\$ 62.13	\$ 38.60
8	1-1/2"	\$ 124.25	\$ 77.20
9	2"	\$ 198.80	\$ 123.52
10	3"	\$ 397.60	\$ 231.60
11	4"	\$ 621.25	\$ 386.00
12	6"	\$ 1,242.50	\$ 772.00
13	8"	\$ 1,988.00	\$ 1,235.20
14	Gallonge charge per 1,000 Gallons	\$ 7.96	\$ 4.95

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
1	Residential						
2	5/8" x 3/4"	5,404		\$ 10.66	\$ 57,606.64	\$ 6.80	\$ 36,747.20
3	1"	302		\$ 26.65	\$ 8,048.30	\$ 17.00	\$ 5,134.00
4	1-1/2"			\$ 53.30	\$ -	\$ 34.00	\$ -
5	2"	60		\$ 85.28	\$ 5,116.80	\$ 54.40	\$ 3,264.00
6	3"			\$ 170.56	\$ -	\$ 102.00	\$ -
7	4"			\$ 266.50	\$ -	\$ 170.00	\$ -
8	6"			\$ 533.00	\$ -	\$ 340.00	\$ -
9	8"	24		\$ 852.80	\$ 20,467.20	\$ 544.00	\$ 13,056.00
10	Gallage charge per 1,000 Gallons						
11	0-5,000		10,297	\$ 3.57	\$ 36,760.29	\$ 2.28	\$ 23.45
12	5,001-10,000		7,042	\$ 5.38	\$ 37,885.96	\$ 3.43	\$ 24.16
13	Over 10,000 gallons		50,243	\$ 6.74	\$ 338,637.82	\$ 4.30	\$ 215.98
14	Total Residential	5,790	67,582		\$ 504,523.01		\$ 58,464.79
15							
16	Average Bill				\$ 87.14		\$ 10.10
17							
18	General Service						
19	5/8" x 3/4"			\$ 10.66	\$ -	\$ 6.80	\$ -
20	1"	12	30,311	\$ 26.65	\$ 319.80	\$ 17.00	\$ 204.00
21	1-1/2"			\$ 53.30	\$ -	\$ 34.00	\$ -
22	2"	12	102,467	\$ 85.28	\$ 1,023.36	\$ 54.40	\$ 652.80
23	3"			\$ 170.56	\$ -	\$ 102.00	\$ -
24	4"			\$ 266.50	\$ -	\$ 170.00	\$ -
25	6"			\$ 533.00	\$ -	\$ 340.00	\$ -
26	8"			\$ 852.80	\$ -	\$ 544.00	\$ -
27	Gallage charge per 1,000 Gallons			\$ 4.30	\$ 570.95	\$ 2.74	\$ 364.14
28							
29	Total Gen. Serv.	24	132,778		\$ 1,914.11		\$ 1,220.94
30							
31	Average Bill				\$ 79.75		\$ 50.87
32							
33	Unbilled Revenues						
34	Other Revenue				\$ 1,397.63		
35	Misc. Serv. Charges						
36							
37	Total Revenue				\$ 507,834.75		\$ 59,685.72
38							
39	Booked Revenue				\$ 508,036.87		
40							
41	Difference (Explain)				\$ 202.12		
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.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☐ or Wastewater ☒

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	4,043		\$ 24.85	\$ 100,468.55	\$ 15.44	\$ 62,423.92
3	Gallonge charge per 1,000 Gallons						
4	10,000 gallon cap		12,169	\$ 7.96	\$ 96,865.24	\$ 4.95	\$ 60.20
5	Total Residential	4,043	12,169		\$ 197,333.79		\$ 62,484.12
6		=====	=====		=====		=====
7	Average Bill				\$ 48.81		\$ 15.45
8					=====		=====
9	General Service						
10	5/8" x 3/4"			\$ 24.85		\$ 15.44	\$ -
11	1"			\$ 62.13		\$ 38.60	\$ -
12	1-1/2"			\$ 124.25		\$ 77.20	\$ -
13	2"	12	102,467	\$ 198.80	\$ 2,385.60	\$ 123.52	\$ 1,482.24
14	3"			\$ 397.60		\$ 231.60	\$ -
15	4"			\$ 621.25		\$ 386.00	\$ -
16	6"			\$ 1,242.50		\$ 772.00	\$ -
17	8"			\$ 1,988.00		\$ 1,235.20	\$ -
18	Gallonge charge per 1,000 Gallons			\$ 7.96	\$ 815.64	\$ 4.95	\$ 506.88
19		=====	=====		=====		=====
20	Total Gen. Serv.	12	102,467		\$ 3,201.24		\$ 1,989.12
21		=====	=====		=====		=====
22	Average Bill				\$ 266.77		\$ 165.76
23					=====		=====
24	Unbilled Revenues						
25	Other Revenue				\$ -		
26	Misc. Serv. Charges						
27					=====		=====
28	Total Revenue				\$ 200,535.03		\$ 64,473.24
29							
30	Booked Revenue				\$ 259,105.51		
31					=====		=====
32	Difference (Explain)				\$ 58,570.48		
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.)

Schedule: E-3

Docket No.: 20250052

Page 1 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☒ 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	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.)

Schedule: E-3

Docket No.: 20250052

Page 2 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ 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	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	N/A	N/A	\$ 50.75	\$ 101.50
6					
7	Premises Visit	\$ 21.00	\$ 32.00	\$ 50.75	\$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	\$ 21.00	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.

(1)		(2)		(3)	
		Present		Proposed	
Line No.	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	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	\$ 21.00	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.)

Schedule: E-5

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater [X]

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.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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	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)	(2)	(3)	(4)
Line No.	Size	Type	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.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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 approved tariff.
2		

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, 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)	(2)	(3)	(4)	(5)	(6)
Line	Type Tax	To Whom	Amount	How Collected	Type
No.	or Fee	Paid		From Customers	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.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☒ **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	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 ☒

**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.)

Schedule: E-11

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Water [X] or **Wastewater** [X]

Historic [X] **Projected** []

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

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Year Ended	Residential	General Service	Other	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 average of 350,000 GPD; therefore this schedule is not applicable.				
2					

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption	Proj. Factor	Project. TY Consumption	Present Rates	Projected TY Revenue	Proposed Rates	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

**Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

**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.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% 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**

Florida Public Service Commission

**Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

**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 Plant Flows	Total Purch. Sewage Treatment
Month/ Year	(Name)	(Name)	(Name)	(Name)		
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.)
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		950,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Maximum Day	6/2/2024	501,000
	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 occurrences affected the flow this day.		
3.	Five-Day Max Year	(1) 6/1/2024	351,400
		(2) 6/2/2024	349,800
	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 occurrences affected the flows on these days.	(3) 5/30/2024	347,000
		(4) 5/31/2024	342,600
		(5) 6/3/2024	289,000
		AVERAGE 335960	
4.	Average Daily Flow		213,328
5.	Required Fire Flow		N/A
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Florida Public Service Commission

Schedule F-4
Page 1 of 1
Preparer: Todd Thomas

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

- 1 The CSWR-Florida (Tradewinds Utilities, Inc.) wastewater treatment facility is a purchased
- 2 facility that consists solely of a collection system with four lift stations and does not include
- 3 an on-site treatment plant. All wastewater is conveyed off-site for treatment by a third party.
- 4 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		(3) Beginning	(4) Ending	(5) Average	(6) SFR Gallons Sold	(7) Gallons/ SFR (5)/(4)	(8) Total Gallons Sold	(9) Total ERCs (7)/(6)	(10) 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		(3) Beginning	(4) Ending	(5) 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
											=====

Standalone Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

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"	5,404.00	1	5,404.00	\$ 57,606.64	(20,866.13)	\$ 36,740.51	\$ 6.80
1"	302.00	2.5	755.00	\$ 8,048.30	(2,915.24)	\$ 5,133.06	\$ 17.00
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 34.00
2"	60.00	8	480.00	\$ 5,116.80	(1,853.39)	\$ 3,263.41	\$ 54.40
3"	-	15	-	\$ -	-	\$ -	\$ 102.00
4"	-	25	-	\$ -	-	\$ -	\$ 170.00
6"	-	50	-	\$ -	-	\$ -	\$ 340.00
8"	24.00	80	1,920.00	\$ 20,467.20	(7,413.58)	\$ 13,053.62	\$ 544.00
Gallorage charge per 1,000 Gallons							
0-5,000			10,297.00	\$ 36,760.29	(13,315.22)	\$ 23,445.07	\$ 2.28
5,001-10,000			7,042.00	\$ 37,885.96	(13,722.96)	\$ 24,163.00	\$ 3.43
Over 10,000 gallons			50,243.00	\$ 338,637.82	(122,660.55)	\$ 215,977.27	\$ 4.30
General Service							
5/8" x 3/4"		1	-				\$ 6.80
1"	12.00	2.5	30.00	\$ 319.80	(115.84)	\$ 203.96	\$ 17.00
1-1/2"	-	5	-		-	\$ -	\$ 34.00
2"	12.00	8	96.00	\$ 1,023.36	(370.68)	\$ 652.68	\$ 54.40
3"	-	15	-		-	\$ -	\$ 102.00
4"	-	25	-		-	\$ -	\$ 170.00
6"	-	50	-		-	\$ -	\$ 340.00
8"	-	80	-		-	\$ -	\$ 544.00
Gallorage charge per 1,000 Gallons	-		132,778.00	\$ 570.95	(206.81)	\$ 364.14	\$ 2.74
Total:	5,814.00		8,685.00	\$ 506,437.12	(183,440.40)	\$ 322,996.72	

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

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	4,043.00	1	4,043.00	\$ 100,468.55	(38,031.63)	\$ 62,436.92	\$ 15.44
Gallonge charge per 1,000 Gallons							
10,000 gallon cap	-		12,169.00	\$ 96,865.24	(36,667.63)	\$ 60,197.61	\$ 4.95
General Service							
5/8" x 3/4"	-	1	-	\$ -	-	\$ -	\$ 15.44
1"	-	2.5	-	\$ -	-	\$ -	\$ 38.60
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 77.20
2"	12.00	8	96.00	\$ 2,385.60	(903.05)	\$ 1,482.55	\$ 123.52
3"	-	15	-	\$ -	-	\$ -	\$ 231.60
4"	-	25	-	\$ -	-	\$ -	\$ 386.00
6"	-	50	-	\$ -	-	\$ -	\$ 772.00
8"	-	80	-	\$ -	-	\$ -	\$ 1,235.20
Gallonge charge per 1,000 Gallons	-		102,467.00	\$ 815.64	(308.75)	\$ 506.88	\$ 4.95
Total:	4,055.00		4,139.00	\$ 200,535.03	(75,911.06)	\$ 124,623.97	

**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 (July 28, 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

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
RATE BASE		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Wastewater
A-3	3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service By Primary Account
A-6	8	Wastewater Plant in Service By Primary Account
A-7	11	Summary of Non-Used and Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation By Primary Account
A-10	16	Wastewater Accumulated Depreciation By Primary Account
A-11	19	Annual CIAC Additions and Balances
A-12	20	CIAC By Classification
A-13	23	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	24	Accumulated Amortization of CIAC By Classification
A-15	27	Schedule of AFUDC Rates Used
A-16	28	Annual Advances For Construction Additions and Balances
A-17	29	Calculation of Working Capital Allowance
A-18	30	Comparative Balance Sheet - Assets
A-19	32	Comparative Balance Sheet - Liabilities
NET OPERATING INCOME		
B-1	34	Schedule of Water Operating Statement
B-2	35	Schedule of Wastewater Operating Statement
B-3	36	Adjustments to Operating Statements
B-4	37	Test Year Revenues
B-5	38	Operation and Maintenance Expenses By Month - Water
B-6	39	Operation and Maintenance Expenses By Month - Wastewater
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	41	Comparative Operation and Maintenance Expenses - Wastewater
B-9	42	Schedule of Test Year Contractual Services
B-10	43	Analysis of Rate Case Expense
B-11	44	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	45	Schedule of Allocated Expenses
B-13	46	Depreciation Expense Water
B-14	47	Depreciation Expense Wastewater
B-15	48	Schedule of Taxes Other Than Income
INCOME TAX		
C-1	49	Reconciliation of Total Income Tax Provision
C-2	50	State and Federal Income Tax Calculation - Current
C-3	51	Schedule of Interest In Tax Expense Calculation
C-4	52	Book/Tax Differences - Permanent
C-5	53	Deferred Tax Expense
C-6	54	Accumulated Deferred Income Taxes
C-7	57	Investment Tax Credits
C-8	61	Parent(s) Debt Information
C-9	62	Income Tax Returns
C-10	63	Miscellaneous Tax Information

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

INDEX

COST OF CAPITAL

D-1	64	Requested Cost of Capital
D-2	65	Reconciliation of Capital Structure to Requested Rate Base
D-3	66	Preferred Stock Outstanding
D-4	67	Short-Term Debt
D-5	68	Long-Term Debt
D-6	69	Variable Rate Long-Term Debt
D-7	70	Schedule of Customer Deposits

RATE SCHEDULES

E-1	71	Rate Schedule
E-2	73	Revenue Schedule At Present and Proposed Rates
E-3	75	Customer Monthly Billing Schedule
E-4	77	Miscellaneous Service Charges
E-5	79	Miscellaneous Service Charge Revenue
E-6	81	Public Fire Hydrants Schedule
E-7	82	Private Fire Protection Schedule
E-8	83	Contracts and Agreements Schedule
E-9	84	Tax or Franchise Fee Schedule
E-10	85	Service Availability Charges Schedule
E-11	87	Guaranteed Revenue Received Schedule
E-12	88	Class A Utility Cost of Service Study
E-13	89	Projected Test Year Revenue Calculation
E-14	90	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	91	Gallons of Water Pumped, Sold and Unaccounted For
F-2	92	Gallons of Wastewater Treated
F-3	93	Water Treatment Plant Data
F-4	94	Wastewater Treatment Plant Data
F-5	95	Used and Useful Calculations - Water Treatment Plant
F-6	96	Used and Useful Calculations - Wastewater Treatment Plant
F-7	97	Used and Useful Calculations - Distribution and Collection Systems
F-8	98	Margin Reserve Calculations
F-9	99	Equivalent Residential Connections - Water
F-10	100	Equivalent Residential Connections - Wastewater

ADDITIONAL

101	Standalone Rate Design - Water
102	Standalone Rate Design - Wastewater

Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) 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 Commission

Company: CSWR-Florida (Tymber Creek)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim [] Final [X]

Historical [X] Projected []

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

Line No.	(1) Description	(2) 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 Year Ended: 1/31/2025****Interim [] Final [X]****Historic [X] Projected []****Schedule: A-3****Page 1 of 1****Preparer: Brent Thies**

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

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

**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	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

**Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []**

**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	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	25		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
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	<u>WATER TREATMENT PLANT</u>			
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Florida Public Service Commission

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.

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

Recap Schedules: A-1, A-4

		(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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	36	36	36
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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.

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

Recap Schedules: A-1, A-4

	(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Month # 7	Month # 8	Month # 9	Month # 10	Month # 11	End of Test Year	Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	36	36	36	36	36	36	25
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

Company: CSWR-Florida (Tymer 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.

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

Recap Schedules: A-2, A-4

	(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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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 (Tymler 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

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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)	(4)
			Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	23	-	-
3	302.1 Franchises	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-	-	-
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	<u>WATER TREATMENT PLANT</u>	-	-	-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-
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

Florida Public Service Commission

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.

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	33	33	33
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>WATER TREATMENT PLANT</u>	-	-	-	-	-	-	-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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

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.

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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	33	33	33	33	34	34	23
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-	0	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-
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	<u>SYSTEM PUMPING PLANT</u>	-	-	-
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	<u>TREATMENT AND DISPOSAL PLANT</u>	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-
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

Florida Public Service Commission

Company: CSWR-Florida (Tymler 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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-	-	-	-	-
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	<u>SYSTEM PUMPING PLANT</u>	-	-	-	-	-	-	
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	<u>TREATMENT AND DISPOSAL PLANT</u>	-	-	-	-	-	-	
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	
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

Florida Public Service Commission

Company: CSWR-Florida (Tymler 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.

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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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 (Tymer 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

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>				
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	\$	\$
		= = = = =	=====	=====

<u>WASTEWATER</u>				
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

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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

<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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 = = =
<u>WASTEWATER</u>								
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 (Tymler 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	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**

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
	<u>WATER</u>			
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	\$	\$
		=====	=====	=====
	<u>WASTEWATER</u>			
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

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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
<u>WASTEWATER</u>								
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

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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
<u>WATER</u>								
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
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
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 deferred 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	108,031	275,906	B-4
2	Operation & Maintenance	149,876	109,347	259,224	4861.391394	264,085	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	156,713	109,347	266,061	5,566	271,627	
8	NET OPERATING INCOME	(59,441)	(38,744)	(98,185)	102,465	4,279	
		=====	=====	=====	=====	=====	
9	RATE BASE	49,270		49,270		49,270	
		=====		=====		=====	
10	RATE OF RETURN	-121%		-199%	8.66%	8.69%	
		=====		=====		=====	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Schedule Year Ended: 1/31/2025

Interim ☐ Final ☒Historic ☒ 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	(121,815)	218,132	B-4
2	Operation & Maintenance	117,627	73,777	191,404	-5481.68314	185,922	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	136,529	73,777	210,306	(3,532)	206,773	
8	NET OPERATING INCOME	61,251	68,390	129,642	(118,283)	11,359	
9	RATE BASE	\$ 130,784		\$ 130,784		130,784	
10	RATE OF RETURN	47%		99%		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	<u>109,347</u>	<u>73,777</u>
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	<u>705</u>	<u>1,949</u>
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	98,185	(129,642)
39			
40	Adjustment to revenue for Income Tax	705	1,949
41			
42	Adjustment for RAF fees on revenue change	4,861	(5,482)
43			
44	Total Adjustment to Revenues	<u>108,031</u>	<u>(121,815)</u>

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tymler 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		Total Water	WASTEWATER SALES		(1)
	Account No. and Description			Account No. and Description		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 (Tymer 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	\$ -	\$ -	\$ -	\$ (42)	\$ 309	\$ (1,056)	\$ (155)	\$ 1,025	\$ 756	\$ 799	\$ 839	\$ 280	\$ 2,754
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	\$ -	\$ -	\$ -	\$ 3,876	\$ 5,860	\$ 22,446	\$ 17,916	\$ 31,307	\$ 10,818	\$ 19,623	\$ 18,675	\$ 19,353	\$ 149,876

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymer 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	\$ -	\$ -	\$ -	\$ (41)	\$ 301	\$ (979)	\$ (338)	\$ 813	\$ 544	\$ 585	\$ 624	\$ 3,945	\$ 5,454
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	\$ 2,228	\$ 1,933	\$ 13,005
27	TOTAL	\$ -	\$ -	\$ -	\$ 3,373	\$ 7,730	\$ 15,365	\$ 14,556	\$ 18,437	\$ 21,295	\$ 13,178	\$ 5,214	\$ 18,479	\$ 117,627

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)****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	\$ 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	Radley Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radley Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radley Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radley Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radley 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					
31	Amortization of Rate Case Expense:				
32				(A)	(B)
33				Water	Wastewater
34					(C)
35					Total
36		Prior Unamortized Rate Case Expense		-	-
37		Current Rate Case Expense		920	897
38					1,817
39		Total Projected Rate Case Expense		26,781	26,097
40					52,878
41		Annual Amortization		6,695	6,524
42					13,220
43		Method of Allocation Between Systems:		51%	49%
44		(Provide Calculation)			100%

System	Total Water C	Total Sewer Cus	% Water Custo	% Sewer Customers
Tymber Creek Utilities, Incor	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.

			(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	
1		All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.										

Company: CSWR-Florida (Tymer 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)

Schedule: B-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] Projected []

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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Regulatory Assessment Fees (RAFTs)	Payroll Taxes	Real Estate & Personal Property	Other	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	RAFTs 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	RAFTs 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)

Schedule: C-1

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] Projected []

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(860.28) A	860.28	(0.00)	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		(860.28)	860.28	(0.00)	-	-

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)	1,810.37	29,645.93	31,456.29	(98,185.33)	210,305.76
2 Add: Income Tax Expense Per Books (Sch. B-1)					
3 Subtotal	1,810.37	29,645.93	31,456.29	(98,185.33)	210,305.76
4 Less: Interest Charges (Sch. C-3)	5,204.66	-	5,204.66	1,424.21	3,780.45
5 Taxable Income Per Books	(3,394.29)	29,645.93	26,251.63	(99,609.54)	206,525.32
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	(3,394.29)	29,645.93	26,251.63	(99,609.54)	206,525.32
10 Less: State Income Tax Exemption (\$50,000)					(1,041.46)
11 State Taxable Income	(3,394.29)	29,645.93	26,251.63	(99,609.54)	205,483.86
12 State Income Tax (5.5% of Line 11)	(186.69)	1,630.53	1,443.84	(5,478.52)	11,301.61
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(186.69)	1,630.53	1,443.84	(5,478.52)	11,301.61
16 Federal Taxable Income (Line 9 - Line 15)	(3,207.61)	28,015.40	24,807.79	(94,131.02)	195,223.70
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(673.60)	5,883.23	5,209.64	(19,767.51)	40,996.98
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(673.60)	5,883.23	5,209.64	(19,767.51)	40,996.98
Summary:					
21 Current State Income Taxes (Line 15)	(186.69)	1,630.53	1,443.84	(5,478.52)	11,301.61
22 Current Federal Income Taxes (Line 20)	(673.60)	5,883.23	5,209.64	(19,767.51)	40,996.98
23 Total Current Income Tax Expense (To C-1)	(860.28)	7,513.76	6,653.48	(25,246.04)	52,298.59

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)

Schedule: C-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ Projected ☐

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)
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 (Tymber Creek)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Schedule: C-6

Docket No.: 20250052

Page 2 of 3

Test Year Ended: 1/31/2025

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 (Tymber Creek)

Schedule: C-6

Docket No.: 20250052

Page 3 of 3

Test Year Ended: 1/31/2025

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 (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 (Tymer 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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: CSWR-Florida (Tymer Creek)

Schedule: C-7

Docket No.: 20250052

Page 3 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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 (Tymer Creek)

Schedule: C-7

Docket No.: 20250052

Page 4 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ Projected ☐

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.

Line No.	Description	Parent's Name	% of Total	Cost Rate	Weighted Cost
		Amount			
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 (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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 (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-10
Page 1 of 1
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

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-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) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
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 ☒ or Parent ☐
Historic ☒ 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

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

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	5,204.66	11/22/2026	56,521.22	9.2%

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (Tymer 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	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 Variable Rate Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	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)	(2)	(3)	(4)	(5)
For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	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	\$ 21.09
3	3/4"	\$ 14.87	\$ 31.64
4	1"	\$ 24.78	\$ 52.73
5	1-1/2"	\$ 49.55	\$ 105.45
6	2"	\$ 79.28	\$ 168.72
7	3"	\$ 158.56	\$ 316.35
8	4"	\$ 247.75	\$ 527.25
9	6"	\$ 495.50	\$ 1,054.50
10	Gallonge charge per 1,000 Gallons		\$ -
11	0-6,000 gallons	\$ 3.88	\$ 8.26
12	6,001-10,000 gallons	\$ 4.44	\$ 9.45
13	Over 10,000 gallons	\$ 6.59	\$ 14.02
14			
15	General Service		
16	5/8" x 3/4"	\$ 9.91	\$ 21.09
17	3/4"	\$ 14.87	\$ 31.64
18	1"	\$ 24.87	\$ 52.73
19	1-1/2"	\$ 49.55	\$ 105.45
20	2"	\$ 79.28	\$ 168.72
21	3"	\$ 158.56	\$ 316.35
22	4"	\$ 247.75	\$ 527.25
23	6"	\$ 495.50	\$ 1,054.50
24	Gallonge charge per 1,000 Gallons	\$ 4.19	\$ 8.26

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	\$ 10.20
	Gallage charge per 1,000 Gallons		
2	8,000 gallon cap	\$ 9.20	\$ 2.73
3			
4	General Service		
5	5/8" x 3/4"	\$ 34.40	\$ 10.20
6	3/4"	\$ 51.60	\$ 15.30
7	1"	\$ 86.00	\$ 25.50
8	1-1/2"	\$ 172.00	\$ 51.00
9	2"	\$ 275.20	\$ 81.60
10	3"	\$ 550.40	\$ 153.00
11	4"	\$ 860.00	\$ 255.00
12	6"	\$ 1,720.00	\$ 510.00
13	Gallage 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)
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
1	Residential						
2	5/8" x 3/4"	51		\$ 9.91	\$ 505.41	\$ 21.09	\$ 1,075.59
3	3/4"	3,398		\$ 14.87	\$ 50,528.26	\$ 31.64	\$ 107,495.73
4	1"	8		\$ 24.78	\$ 198.24	\$ 52.73	\$ 421.80
5	1-1/2"			\$ 49.55	\$ -	\$ 105.45	\$ -
6	2"			\$ 79.28	\$ -	\$ 168.72	\$ -
7	3"			\$ 158.56	\$ -	\$ 316.35	\$ -
8	4"			\$ 247.75	\$ -	\$ 527.25	\$ -
9	6"			\$ 495.50	\$ -	\$ 1,054.50	\$ -
10	Gallonge charge per 1,000 Gallons						
11	0-6,000 gallons		4,871	\$ 3.88	\$ 18,899.48	\$ 8.26	\$ 40,213.40
12	6,001-10,000 gallons		1,655	\$ 4.44	\$ 7,348.20	\$ 9.45	\$ 15,635.14
13	Over 10,000 gallons		2,779	\$ 6.59	\$ 18,313.61	\$ 14.02	\$ 38,966.81
14	Total Residential	3,457	-		\$ 95,793.20		\$ 203,808.47
15							
16	Average Bill				\$ 27.71		\$ 58.96
17							
18	General Service						
19	5/8" x 3/4"			\$ 9.91		\$ 21.09	
20	3/4"			\$ 14.87		\$ 31.64	
21	1"			\$ 24.87		\$ 52.73	
22	1-1/2"			\$ 49.55		\$ 105.45	
23	2"			\$ 79.28		\$ 168.72	
24	3"			\$ 158.56		\$ 316.35	
25	4"			\$ 247.75		\$ 527.25	
26	6"			\$ 495.50		\$ 1,054.50	
27	Gallonge charge per 1,000 Gallons			\$ 4.19		\$ 8.26	
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				\$ 98,964.39		\$ 203,808.47
38							
39	Booked Revenue				\$ 97,272.37		
40							
41	Difference (Explain)				\$ (1,692.02)		
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)
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	3,457		\$ 34.40	\$ 118,920.80	\$ 10.20	\$ 35,261.40
3	Gallonge charge per 1,000 Gallons						
4	8,000 gallon cap		5,893	\$ 9.20	\$ 54,215.60	\$ 2.73	\$ 16,070.63
5	Total Residential	3,457	5,893		\$ 173,136.40		\$ 51,332.03
6		=====	=====		=====		=====
7	Average Bill				\$ 50.08		\$ 14.85
8					=====		=====
4	General Service						
5	5/8" x 3/4"			\$ 34.40		\$ 10.20	
6	3/4"			\$ 51.60		\$ 15.30	
7	1"			\$ 86.00		\$ 25.50	
8	1-1/2"			\$ 172.00		\$ 51.00	
9	2"			\$ 275.20		\$ 81.60	
10	3"			\$ 550.40		\$ 153.00	
11	4"			\$ 860.00		\$ 255.00	
12	6"			\$ 1,720.00		\$ 510.00	
13	Gallonge 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				\$ 176,270.28		\$ 51,332.03
24							
25	Booked Revenue				\$ 197,780.33		
26					=====		=====
27	Difference (Explain)				\$ 21,510.05		
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)
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	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)

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	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)

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		(3) Proposed		
		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	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)

Schedule: E-5

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 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					
7	Total					
8					\$ 2,171.07	
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 (Tymer 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					
7	Total				\$ 2,353.97	\$ 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)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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	27
Total			27

Private Fire Protection Service

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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)	(2)	(3)	(4)
Line No.	Size	Type	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)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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 (Tymber Creek)
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)	(2)	(3)	(4)	(5)	(6)
Line	Type Tax	To Whom	Amount	How Collected	Type
No.	or Fee	Paid		From Customers	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 ☒ **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.

(1)		(2)	(3)
Line No.	Type Charge	Present Charges	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 ☒

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)

Schedule: E-11

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Water [X] **or Wastewater** [X]

Historic [X] **Projected** []

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

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Year Ended	Residential	General Service	Other	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)

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 average of 350,000 GPD; therefore this schedule is not applicable.				
2					

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	is/Meter Size	Historical Year Bills	Projection Factor	Projected Test Year Year Bills	Test Year Consumption	Projection Factor	Projected Test Year Consumption	Present Rates	Projected TY Revenue	Proposed Rates	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)

Schedule: E-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater [X]

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

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

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.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% 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**

Florida Public Service Commission

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

**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 Plant	Total Purch.
Month/ Year	Tymber Creek WWTP	(Name)	(Name)	(Name)	Flows	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
	=====	=====	=====	=====	=====	=====

Florida Public Service Commission

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

DATE	GPD
------	-----

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

Company: CSWR-Florida (Tymber Creek)
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.

		<u>MONTH</u>	<u>GPD</u>
1.	Plant Capacity		131,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month	Oct	66,500.00
	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.		

**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) Beginning	(3) SFR Customers Ending	(4) 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	SFR Customers				SFR	Gallons/	Total	Total	Annual
Line No.	Year	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% 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 =====

Standalone Rate Design - Water

Florida Public Service Commission

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

Page 1 of 1
Preparer: Aaron Silas

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tarified 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	569.98	\$ 1,075.39	\$ 21.09
3/4"	3,398	1.5	5097	\$ 50,528.26	56,983.32	\$ 107,511.58	\$ 31.64
1"	8	2.5	20	\$ 198.24	223.57	\$ 421.81	\$ 52.73
1-1/2"	-	5	0	\$ -	-	\$ -	\$ 105.45
2"	-	8	0	\$ -	-	\$ -	\$ 168.72
3"	-	15	0	\$ -	-	\$ -	\$ 316.35
4"	-	25	0	\$ -	-	\$ -	\$ 527.25
6"	-	50	0	\$ -	-	\$ -	\$ 1,054.50
Gallonge charge per 1,000 Gallons							
0-6,000 gallons			4,871.00	\$ 18,899.48	21,313.92	\$ 40,213.40	\$ 8.26
6,001-10,000 gallons			1,655.00	\$ 7,348.20	8,286.94	\$ 15,635.14	\$ 9.45
Over 10,000 gallons			2,779.00	\$ 18,313.61	20,653.20	\$ 38,966.81	\$ 14.02
General Service							
5/8" x 3/4"	-	1	-	\$ -	-	\$ -	\$ 21.09
3/4"	-	1.5	-	\$ -	-	\$ -	\$ 31.64
1"	-	2.5	-	\$ -	-	\$ -	\$ 52.73
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 105.45
2"	-	8	-	\$ -	-	\$ -	\$ 168.72
3"	-	15	-	\$ -	-	\$ -	\$ 316.35
4"	-	25	-	\$ -	-	\$ -	\$ 527.25
6"	-	50	-	\$ -	-	\$ -	\$ 1,054.50
Gallonge charge per 1,000 Gallons				\$ -	-	\$ -	\$ 8.26
Totals:	3,457		5,168	\$ 95,793.20	108,030.92	\$ 203,824.12	

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

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	(83,670.21)	\$ 35,250.59	\$ 10.20
Gallage charge per 1,000 Gallons 8,000 gallon cap			5,893.00	\$ 54,215.60	(38,144.97)	\$ 16,070.63	\$ 2.73
General Service	-						
5/8" x 3/4"	-	1	-	\$ -	\$ -	\$ -	\$ 10.20
3/4"	-	1.5	-	\$ -	\$ -	\$ -	\$ 15.30
1"	-	2.5	-	\$ -	\$ -	\$ -	\$ 25.50
1-1/2"	-	5	-	\$ -	\$ -	\$ -	\$ 51.00
2"	-	8	-	\$ -	\$ -	\$ -	\$ 81.60
3"	-	15	-	\$ -	\$ -	\$ -	\$ 153.00
4"	-	25	-	\$ -	\$ -	\$ -	\$ 255.00
6"	-	50	-	\$ -	\$ -	\$ -	\$ 510.00
Gallage charge per 1,000 Gallons			-	\$ -	\$ -	\$ -	\$ 11.05
Total:	3,457.00		3,457.00	\$ 173,136.40	(121,815.18)	\$ 51,321.22	

**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 (July 28, 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

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
RATE BASE		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Wastewater
A-3	3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service By Primary Account
A-6	8	Wastewater Plant in Service By Primary Account
A-7	11	Summary of Non-Used and Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation By Primary Account
A-10	16	Wastewater Accumulated Depreciation By Primary Account
A-11	19	Annual CIAC Additions and Balances
A-12	20	CIAC By Classification
A-13	23	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	24	Accumulated Amortization of CIAC By Classification
A-15	27	Schedule of AFUDC Rates Used
A-16	28	Annual Advances For Construction Additions and Balances
A-17	29	Calculation of Working Capital Allowance
A-18	30	Comparative Balance Sheet - Assets
A-19	32	Comparative Balance Sheet - Liabilities
NET OPERATING INCOME		
B-1	34	Schedule of Water Operating Statement
B-2	35	Schedule of Wastewater Operating Statement
B-3	36	Adjustments to Operating Statements
B-4	37	Test Year Revenues
B-5	38	Operation and Maintenance Expenses By Month - Water
B-6	39	Operation and Maintenance Expenses By Month - Wastewater
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	41	Comparative Operation and Maintenance Expenses - Wastewater
B-9	42	Schedule of Test Year Contractual Services
B-10	43	Analysis of Rate Case Expense
B-11	44	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	45	Schedule of Allocated Expenses
B-13	46	Depreciation Expense Water
B-14	47	Depreciation Expense Wastewater
B-15	48	Schedule of Taxes Other Than Income
INCOME TAX		
C-1	49	Reconciliation of Total Income Tax Provision
C-2	50	State and Federal Income Tax Calculation - Current
C-3	51	Schedule of Interest In Tax Expense Calculation
C-4	52	Book/Tax Differences - Permanent
C-5	53	Deferred Tax Expense
C-6	54	Accumulated Deferred Income Taxes
C-7	57	Investment Tax Credits
C-8	61	Parent(s) Debt Information
C-9	62	Income Tax Returns
C-10	63	Miscellaneous Tax Information

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

INDEX

COST OF CAPITAL

D-1	64	Requested Cost of Capital
D-2	65	Reconciliation of Capital Structure to Requested Rate Base
D-3	66	Preferred Stock Outstanding
D-4	67	Short-Term Debt
D-5	68	Long-Term Debt
D-6	69	Variable Rate Long-Term Debt
D-7	70	Schedule of Customer Deposits

RATE SCHEDULES

E-1	71	Rate Schedule
E-2	73	Revenue Schedule At Present and Proposed Rates
E-3	75	Customer Monthly Billing Schedule
E-4	77	Miscellaneous Service Charges
E-5	79	Miscellaneous Service Charge Revenue
E-6	81	Public Fire Hydrants Schedule
E-7	82	Private Fire Protection Schedule
E-8	83	Contracts and Agreements Schedule
E-9	84	Tax or Franchise Fee Schedule
E-10	85	Service Availability Charges Schedule
E-11	87	Guaranteed Revenue Received Schedule
E-12	88	Class A Utility Cost of Service Study
E-13	89	Projected Test Year Revenue Calculation
E-14	90	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	91	Gallons of Water Pumped, Sold and Unaccounted For
F-2	92	Gallons of Wastewater Treated
F-3	93	Water Treatment Plant Data
F-4	94	Wastewater Treatment Plant Data
F-5	95	Used and Useful Calculations - Water Treatment Plant
F-6	96	Used and Useful Calculations - Wastewater Treatment Plant
F-7	97	Used and Useful Calculations - Distribution and Collection Systems
F-8	98	Margin Reserve Calculations
F-9	99	Equivalent Residential Connections - Water
F-10	100	Equivalent Residential Connections - Wastewater

ADDITIONAL

101	Consolidated Rate Design - Water
102	Consolidated Rate Design - Wastewater

Schedule of Water Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (Consolidated)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) 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	3,300,883	-	3,300,883	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	16,006,527	1,093,077	17,099,604	

Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (Consolidated)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim [] Final [X]

Historical [X] Projected []

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

Line No.	(1) Description	(2) 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 Year Ended: 1/31/2025****Interim [] Final [X]****Historic [X] or Projected []****Schedule: A-3****Page 1 of 1****Preparer: Brent Thies**

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

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

**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	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

Florida Public Service Commission

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

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	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	25		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-		
6	303.2 Land & Land Rights	3,300,883		
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	<u>WATER TREATMENT PLANT</u>	-		
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-		
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	<u>GENERAL PLANT</u>	-		
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	\$ 18,258,347	\$	\$

Schedule of Water Plant in Service 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-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

		(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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	36	36	36
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

	(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Month # 7	Month # 8	Month # 9	Month # 10	Month # 11	End of Test Year	Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	36	36	36	36	36	36	25
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	3,199,174	3,199,174	3,564,490	3,564,490	3,564,490	3,564,490	3,300,883
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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	\$ 20,152,355	\$ 20,183,609	\$ 20,204,799	\$ 20,204,799	\$ 18,258,347

Schedule of Wastewater Plant in Service 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 []

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

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	1,050		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>	-		
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	<u>SYSTEM PUMPING PLANT</u>	-		
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	<u>TREATMENT AND DISPOSAL PLANT</u>	-		
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	<u>GENERAL PLANT</u>	-		
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

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-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

	(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	<u>INTANGIBLE PLANT</u>							
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	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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-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	<u>INTANGIBLE PLANT</u>							
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	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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	2024 Retirements	-	-
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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-8

	(1)	(2)	(3)	(4)
		Test Year	Non-Used	Non-Used
Line		Average		
No.	Account No. and Name	Bal	Useful %	Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	5,229		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-		-
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	<u>WATER TREATMENT PLANT</u>	-		-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-		-
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	<u>GENERAL PLANT</u>	-		-
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

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-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	<u>INTANGIBLE PLANT</u>							
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	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>WATER TREATMENT PLANT</u>	-	-	-	-	-	-	-
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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

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-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	<u>INTANGIBLE PLANT</u>							
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	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
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	<u>WATER TREATMENT PLANT</u>							
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	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

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

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	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	2,842		-
3	352.1 Franchises	-		-
4	389.1 Other Plant & Misc. Equipment	-		-
5	<u>COLLECTION PLANT</u>			
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	<u>SYSTEM PUMPING PLANT</u>			
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	<u>TREATMENT AND DISPOSAL PLANT</u>			
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	<u>GENERAL PLANT</u>			
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

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 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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	47	49	51	54	56	58	60
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-	-	-	-	-
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	<u>SYSTEM PUMPING PLANT</u>	-	-	-	-	-	-	-
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	<u>TREATMENT AND DISPOSAL PLANT</u>	-	-	-	-	-	-	-
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	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
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	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	62	64	67	69	71	73	2,842
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
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	<u>SYSTEM PUMPING PLANT</u>							
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	<u>TREATMENT AND DISPOSAL PLANT</u>							
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	<u>GENERAL PLANT</u>							
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

Florida Public Service Commission

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

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
<u>WATER</u>				
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	\$ -	\$ -
		=====	=====	=====

<u>WASTEWATER</u>				
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

Florida Public Service Commission

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

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
<u>WATER</u>								
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
<u>WASTEWATER</u>								
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

Florida Public Service Commission

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

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
<u>WATER</u>								
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 =====
<u>WASTEWATER</u>								
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

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

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
<u>WATER</u>				
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	\$ -	\$ -
		=====	=====	=====

<u>WASTEWATER</u>				
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

Florida Public Service Commission

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

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
<u>WATER</u>								
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 =====

<u>WASTEWATER</u>								
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

Florida Public Service Commission

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

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
<u>WATER</u>								
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 = = = = =
<u>WASTEWATER</u>								
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)

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 (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 deferred 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

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	37,144,504	37,175,758	37,196,948	37,196,948	33,770,656
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	94,537,651	88,645,394	89,102,176	89,256,893	87,364,651
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	76,016,361	70,067,746	70,468,465	70,567,290	69,327,953
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	77,419,221	71,644,219	72,207,649	72,347,611	70,831,719

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)	(3,568,022)	(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	46,636,025	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	12,350,292	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	12,350,292	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)	(3,717,733)
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	53,826,829
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	9,852,013	11,471,377	12,060,760	6,685,270	6,255,425	6,372,431	11,139,828
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	9,852,013	11,471,377	12,060,760	6,685,270	6,255,425	6,372,431	11,139,828
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	77,419,221	71,644,219	72,207,649	72,347,611	70,831,718

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	\$ 3,223,769	\$ 7,076,871	B-4
2	Operation & Maintenance	\$ 4,838,767	\$ (225,624)	\$ 4,613,143	\$ 145,070	\$ 4,758,213	B-5
3	Depreciation, net of CIAC Amort.	\$ 295,220		\$ 295,220	\$ -	\$ 295,220	B-13
4	Amortization	\$ -		\$ -	\$ -	\$ -	
5	Taxes Other Than Income	\$ 156,024		\$ 156,024	\$ -	\$ 156,024	B-15
6	Provision for Income Taxes	\$ -		\$ -	\$ 368,965	\$ 368,965	C-1
7	OPERATING EXPENSES	\$ 5,290,011	\$ (225,624)	\$ 5,064,387	\$ 514,035	\$ 5,578,422	
8	NET OPERATING INCOME	\$ (1,436,909)	\$ 225,623.54	\$ (1,211,285)	\$ 2,709,734.10	\$ 1,498,449	
9	RATE BASE	\$ 16,006,527		\$ 17,099,604		\$ 17,099,604	
10	RATE OF RETURN	-8.98%		-7.08%		8.76%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)

Schedule: B-2

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 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	\$ 954,881	\$ 4,287,200	B-4
2	Operation & Maintenance	\$ 2,733,614	\$ (64,256)	\$ 2,669,359	\$ 42,970	\$ 2,712,328	B-6
3	Depreciation, net of CIAC Amort.	\$ 580,893		\$ 580,893	\$ -	\$ 580,893	B-14
4	Amortization	\$ -		\$ -	\$ -	\$ -	
5	Taxes Other Than Income	\$ 154,305		\$ 154,305	\$ -	\$ 154,305	B-15
6	Provision for Income Taxes	\$ -		\$ -	\$ 165,732	\$ 165,732	C-1
7	OPERATING EXPENSES	\$ 3,468,812	\$ (64,256)	\$ 3,404,556	\$ 208,702	\$ 3,613,258	
8	NET OPERATING INCOME	\$ (136,494)	\$ 64,256	\$ (72,238)	\$ 746,180	\$ 673,942	
		=====	=====	=====	=====	=====	
9	RATE BASE	\$ 7,690,711		\$ 7,690,711		\$ 7,690,711	
		=====		=====		=====	
10	RATE OF RETURN	-1.77%		-0.94%		8.76%	
		=====		=====		=====	

Schedule of Adjustments to 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-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	(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			
23	Taxable Income before State Tax	1,461,102.18	657,144.71
24	Less State Tax Exemption	(31,095.02)	(18,904.98)
25	State Taxable Income	1,430,007.16	638,239.73
26	State Income tax (5.5%)	78,650.39	35,103.19
27			
28	Federal Taxable Income	1,382,451.79	622,041.53
29	Federal Income Tax (21%)	290,314.88	130,628.72
30			
31	Total Adjustment for Income Tax	368,965	165,732
32			
33	Revenues		
	Adjustment for required return	1,498,449	673,942
	Adjustment for negative operating income	1,211,285	72,238
	Adjustment to revenue for Income Tax	368,965	165,732
	Adjustment for RAF fees on revenue change	145,070	42,970
	Total Adjustment to Revenues	3,223,769	954,881

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		Total Water	WASTEWATER SALES		(1)
	Account No. and Description			Account No. and Description		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	
17	470	Forfeited Discounts	\$	137,030		\$ 3,240,747
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	
26			=====			\$ 91,571
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	\$ 14,152	\$ 33,530	\$ (1,672)	\$ 5,473	\$ 16,828	\$ 16,542	\$ (4,966)	\$ 24,554	\$ 50,202	\$ 19,306	\$ 20,469	\$ (34,759)	\$ 159,658
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	\$ 46,324	\$ 43,430	\$ 52,392	\$ 44,306	\$ 40,575	\$ 52,759	\$ 45,669	\$ 47,303	\$ 40,208	\$ 53,113	\$ 67,838	\$ 44,557	\$ 578,473
26	TOTAL	\$ 387,007	\$ 453,497	\$ 351,720	\$ 403,975	\$ 384,464	\$ 422,299	\$ 416,867	\$ 509,649	\$ 432,333	\$ 357,080	\$ 414,392	\$ 305,484	\$ 4,838,767

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)	\$ 95,647	\$ 1,009,096
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	\$ 11,760	\$ 42,263	\$ (1,577)	\$ 6,485	\$ 13,520	\$ 5,341	\$ 3,191	\$ 7,328	\$ 9,910	\$ 10,666	\$ 11,373	\$ (404)	\$ 119,856
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	\$ 29,290	\$ 29,320	\$ 26,268	\$ 24,078	\$ 31,211	\$ 27,444	\$ 28,666	\$ 24,261	\$ 31,076	\$ 48,590	\$ 27,418	\$ 355,365
27	TOTAL	\$ 240,838	\$ 269,591	\$ 211,819	\$ 223,550	\$ 248,557	\$ 250,590	\$ 253,859	\$ 271,241	\$ 228,226	\$ 189,190	\$ 141,096	\$ 205,057	\$ 2,733,614

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%	
		=====	=====	=====	=====	

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)	(2)	(3)	(4)	(5)
Line	Consultant	Type of Service	Amount	Description of Work Performed
No.				
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					
27	Amortization of Rate Case Expense:			(A)	(B)
28				Water	Wastewater
29					
30		Prior Unamortized Rate Case Expense		-	-
31		Current Rate Case Expense		26,771	16,275
32				- - - - -	- - - - -
33		Total Projected Rate Case Expense		361,735	219,926
34				= = = = =	= = = = =
35		Annual Amortization		90,434	54,981
				= = = = =	= = = = =
		Method of Allocation Between Systems:		62%	38%
		(Provide Calculation)			100%

System	Total Water Cus	Total Sewer Cus	% 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages					Amounts Allocated			
			Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	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)

Schedule: B-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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	\$ 34				
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	\$ 40,383				
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	\$ 20,753				
13	310.2 Power Generation Equipment	\$ 37,366				
14	311.2 Pumping Equipment	\$ 28,332				
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	\$ 250,603				
26	333.4 Services	\$ 28,361				
27	334.4 Meters & Meter Installations	\$ 54,482				
28	335.4 Hydrants	\$ 11,033				
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	\$ 9,325				
34	341.5 Transportation Equipment	\$ 7,545				
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	\$ 373				
39	346.5 Communication Equipment	\$ 50,242				
40	347.5 Miscellaneous Equipment	\$ 2,961				
41	348.5 Other Tangible Plant	\$ 1,453				
42						
43	TOTAL DEPRECIATION EXPENSE	\$ 616,601	\$	\$		\$
44						
45	LESS: AMORTIZATION OF CIAC	\$ 321,381				
46						
47	NET DEPRECIATION EXPENSE - WATER	\$ 295,220	\$	\$		\$
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	\$ 192,342				
8	360.2 Collection Wastewaters - Force	\$ 70,874				
9	361.2 Collection Wastewaters - Gravity	\$ 289,298				
10	362.2 Special Collecting Structures	\$ -				
11	363.2 Services to Customers	\$ 47,831				
12	364.2 Flow Measuring Devices	\$ 37,059				
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	\$ 20,877				
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	\$ 314,819				
25	381.4 Plant Wastewaters	\$ 562				
26	382.4 Outfall Wastewater Lines	\$ 11,081				
27	389.4 Other Plant & Misc. Equipment	\$ 5,006				
28	GENERAL PLANT	\$ -				
29	353.5 Land & Land Rights	\$ -				
30	354.5 Structures & Improvements	\$ -				
31	390.5 Office Furniture & Equipment	\$ 6,935				
32	391.5 Transportation Equipment	\$ 1,301				
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	\$ 3,581				
37	396.5 Communication Equipment	\$ 33,353				
38	397.5 Miscellaneous Equipment	\$ -				
39	398.5 Other Tangible Plant	\$ 172				
40						
41	TOTAL DEPRECIATION EXPENSE	\$ 1,068,393	\$	\$		\$
42						
43	LESS: AMORTIZATION OF CIAC	\$ 487,500				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	\$ 580,893	\$	\$		\$
46						
47						

Taxes Other Than Income

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)

Docket No.: 20250052

Schedule Year Ended: 1/31/2025

Historic [X] or 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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Regulatory Assessment Fees (RAFTs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
WATER						
1	Test Year Per Books	\$ 114,284	\$ -	\$ 39,771	\$ 1,969	156,024
	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year	\$ 114,284	\$ -	\$ 39,771	\$ 1,969	\$ 156,024
8	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ 114,284	\$ -	\$ 39,771	\$ 1,969	\$ 156,024
=====						
WASTEWATER						
10	Test Year Per Books	\$ 117,387	\$ -	\$ 36,919	\$ -	\$ 154,305
	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	\$ 117,387	\$ -	\$ 36,919	\$ -	\$ 154,305
17	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ 117,387	\$ -	\$ 36,919	\$ -	\$ 154,305
=====						

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)

Schedule: C-1

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] or Projected []

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(415,639.49) A	415,639.49	0.00	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		(415,639.49)	415,639.49	0.00	-	-

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)

Schedule: C-2

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 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)	(1,573,402.20)	289,879.21	(1,283,522.99)	(1,211,285.11)	(72,237.88)
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	(1,573,402.20)	289,879.21	(1,283,522.99)	(1,211,285.11)	(72,237.88)
4 Less: Interest Charges (Sch. C-3)	66,524.76	-	66,524.76	45,886.75	20,638.01
5 Taxable Income Per Books	(1,639,926.96)	289,879.21	(1,350,047.75)	(1,257,171.86)	(92,875.89)
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	(1,639,926.96)	289,879.21	(1,350,047.75)	(1,257,171.86)	(92,875.89)
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(1,639,926.96)	289,879.21	(1,350,047.75)	(1,257,171.86)	(92,875.89)
12 State Income Tax (5.5% of Line 11)	(90,195.98)	15,943.36	(74,252.63)	(69,144.45)	(5,108.17)
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(90,195.98)	15,943.36	(74,252.63)	(69,144.45)	(5,108.17)
16 Federal Taxable Income (Line 9 - Line 15)	(1,549,730.98)	273,935.85	(1,275,795.12)	(1,188,027.41)	(87,767.72)
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(325,443.51)	57,526.53	(267,916.98)	(249,485.76)	(18,431.22)
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(325,443.51)	57,526.53	(267,916.98)	(249,485.76)	(18,431.22)
Summary:					
21 Current State Income Taxes (Line 15)	(90,195.98)	15,943.36	(74,252.63)	(69,144.45)	(5,108.17)
22 Current Federal Income Taxes (Line 20)	(325,443.51)	57,526.53	(267,916.98)	(249,485.76)	(18,431.22)
23 Total Current Income Tax Expense (To C-1)	(415,639.49)	73,469.89	(342,169.60)	(318,630.21)	(23,539.39)

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

Florida Public Service Commission

Schedule: C-3

Company: CSWR-Florida (Consolidated)

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

Test Year Ended: 1/31/2025

Supporting Schedules: D-1,C-8

Historic [X] or Projected []

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	45,886.75	20,638.01
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	45,886.75	20,638.01

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)

Schedule: C-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] or Projected []

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)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)

Schedule: C-6

Docket No.: 20250052

Page 2 of 3

Test Year Ended: 1/31/2025

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

Company: CSWR-Florida (Consolidated)
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 (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

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

Schedule: C-7
Page 3 of 4
Preparer: Brent Thies

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 (Consolidated)

Schedule: C-7

Docket No.: 20250052

Page 4 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ or Projected ☐

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)

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.

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

Income Tax Returns

Florida Public Service Commission

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

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 (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**

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-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	27,393,575	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	28,116,016	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		(5) Prorata *	(6) Reconciled To Requested Rate Base
			Specific	(Explain)		
1	Long-Term Debt	-				-
2	Short-Term Debt	722,441				722,441
3	Preferred Stock	-				-
4	Common Equity	53,826,829	A Parent Equity		(26,433,254)	27,393,575
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	54,549,270				28,116,016

* 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 Comm

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

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

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)

Schedule: D-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Utility ☒ or Parent ☐

Historic ☒ or 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	66,524.76	11/22/2026	722,440.79	9.2%

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

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 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.

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

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

CSWR-Florida has no long-term debt

Total

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

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

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 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.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	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 ☒ or Parent ☐
Historic ☒ 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)	(2)	(3)	(4)	(5)
	For the	Beginning	Deposits	Deposits	Ending
	Month Ended	Balance	Received	Refunded	Balance
					(2+3-4)

CSWR-Florida does not collect customer deposits

Rate Schedule

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Water ☒ 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	\$ 32.55
3/4"	N/A	\$ 48.83
1"	N/A	\$ 81.38
1.5"	N/A	\$ 162.75
2"	N/A	\$ 260.40
3"	N/A	\$ 488.25
4"	N/A	\$ 813.75
6"	N/A	\$ 1,627.50
8"	N/A	\$ 2,604.00
Gallage charge per 1,000 Gallons	N/A	\$ 3.81
General		
5/8" & 5/8" x 3/4"	N/A	\$ 32.55
3/4"	N/A	\$ 48.83
1"	N/A	\$ 81.38
1.5"	N/A	\$ 162.75
2"	N/A	\$ 260.40
3"	N/A	\$ 488.25
4"	N/A	\$ 813.75
6"	N/A	\$ 1,627.50
8"	N/A	\$ 2,604.00
Gallage charge per 1,000 Gallons	N/A	\$ 3.81
Irrigation		
5/8" & 5/8" x 3/4"	N/A	\$ 21.62
3/4"	N/A	\$ 32.43
1"	N/A	\$ 54.05
1.5"	N/A	\$ 108.10
2"	N/A	\$ 172.96
3"	N/A	\$ 324.30
4"	N/A	\$ 540.50
6"	N/A	\$ 1,081.00
8"	N/A	\$ 1,729.60
Gallage charge per 1,000 Gallons	N/A	\$ 3.26

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	\$ 45.17
3	Flat Rate (1.5 ERU)	N/A	\$ 67.76
4	Flat Rate (2.5 ERU)	N/A	\$ 112.93
5	Flat Rate (5 ERU)	N/A	\$ 225.85
6	Flat Rate (6 ERU)	N/A	\$ 271.02
7	Flat Rate (8 ERU)	N/A	\$ 361.36
8	Flat Rate (14 ERU)	N/A	\$ 632.38
9	Flat Rate (15 ERU)	N/A	\$ 677.55
10	Flat Rate (17 ERU)	N/A	\$ 767.89
11	Flat Rate (25 ERU)	N/A	\$ 1,129.25
12	Flat Rate (65 ERU)	N/A	\$ 2,936.05
13	Flat Rate (70 ERU)	N/A	\$ 3,161.90
14	Flat Rate (252 ERU)	N/A	\$ 11,382.84

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 consumpti 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" and 5/8" x 3/4"	133,971	261,308.00	N/A	N/A	\$ 32.55	\$ 4,360,756.05
3	3/4"	8,358	37,007.00	N/A	N/A	\$ 48.83	\$ 408,079.35
4	1"	1,570	16,266.00	N/A	N/A	\$ 81.38	\$ 127,758.75
5	1.25" & 1.5"	148	5,062.00	N/A	N/A	\$ 162.75	\$ 24,087.00
6	2"	220	8,273.00	N/A	N/A	\$ 260.40	\$ 57,288.00
7	3"	12	207.00	N/A	N/A	\$ 488.25	\$ 5,859.00
8	4"	-	-			\$ 813.75	\$ -
9	6"	-	-			\$ 1,627.50	\$ -
10	8"	24	40,922.00	N/A	N/A	\$ 2,604.00	\$ 62,496.00
11	Gallonge charge per 1,000 Gallons					\$ 3.81	\$ 1,405,575.98
12							
13	Total Res	144,303	369,045.00	N/A	N/A		\$ 6,451,900.13
14							
15	Average Bill:						\$ 44.71
16							
17	General						
18	5/8" & 5/8" x 3/4"	123	373	N/A	N/A	\$ 32.55	\$ 4,003.65
19	3/4"	12	6	N/A	N/A	\$ 48.83	\$ 585.90
20	1"	578	8,207	N/A	N/A	\$ 81.38	\$ 47,034.75
21	1.25" & 1.5"	276	8,034	N/A	N/A	\$ 162.75	\$ 44,919.00
22	2"	49	2,965	N/A	N/A	\$ 260.40	\$ 12,759.60
23	3"	24	1,364	N/A	N/A	\$ 488.25	\$ 11,718.00
24	4"	12	2			\$ 813.75	\$ 9,765.00
25	6"	12	1,344			\$ 1,627.50	\$ 19,530.00
26	8"	-	-	N/A	N/A	\$ 2,604.00	\$ -
27	Gallonge charge per 1,000 Gallons					\$ 3.81	\$ 84,913.25
28							
29	Total Gen	1,086	22,295	N/A	N/A		\$ 235,229.15
30							
31	Average Bill:						\$ 216.60
32							
33	Irrigation						
34	5/8" & 5/8" x 3/4"	1,030	25,801.00	N/A	N/A	\$ 21.62	\$ 22,268.60
35	3/4"	-	-	N/A	N/A	\$ 32.43	\$ -
36	1"	12	427.00	N/A	N/A	\$ 54.05	\$ 648.60
37	1.5"	-	-	N/A	N/A	\$ 108.10	\$ -
38	2"	219	36,472.00	N/A	N/A	\$ 172.96	\$ 37,878.24
39	3"	36	9,940.00	N/A	N/A	\$ 324.30	\$ 11,674.80
40	4"	24	4,174.00			\$ 540.50	\$ 12,972.00
41	6"	-	-			\$ 1,081.00	\$ -
42	8"	12	8,765.00	N/A	N/A	\$ 1,729.60	\$ 20,755.20
43	Gallonge charge per 1,000 Gallons					\$ 3.26	\$ 278,728.52
44							
45	Total Irr	1,321	85,579	N/A	N/A		\$ 384,925.96
46							
47	Average Bill						\$ 291.39
48							
49	Total (All):	146,710	476,919	N/A	N/A		\$ 7,072,055.24
50							
51	Unbilled Revenues						
52	Other Revenue						
53	Misc. Serv. Charges						
54							
55	Average Bill:						\$ 48.20
56							
57	Total Revenue						\$ 7,072,055.24
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 ☒

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	\$ 45.17	\$ 3,512,238.52
3	Flat Rate (1.5 ERU)	5,660	N/A	N/A	N/A	\$ 67.76	\$ 383,493.30
4	Flat Rate (2.5 ERU)	471	N/A	N/A	N/A	\$ 112.93	\$ 53,187.68
5	Flat Rate (5 ERU)	96	N/A	N/A	N/A	\$ 225.85	\$ 21,681.60
6	Flat Rate (6 ERU)	12	N/A	N/A	N/A	\$ 271.02	\$ 3,252.24
7	Flat Rate (8 ERU)	180	N/A	N/A	N/A	\$ 361.36	\$ 65,044.80
8	Flat Rate (14 ERU)	12	N/A	N/A	N/A	\$ 632.38	\$ 7,588.56
9	Flat Rate (15 ERU)	12	N/A	N/A	N/A	\$ 677.55	\$ 8,130.60
10	Flat Rate (17 ERU)	12	N/A	N/A	N/A	\$ 767.89	\$ 9,214.68
11	Flat Rate (25 ERU)	12	N/A	N/A	N/A	\$ 1,129.25	\$ 13,551.00
12	Flat Rate (65 ERU)	12	N/A	N/A	N/A	\$ 2,936.05	\$ 35,232.60
13	Flat Rate (70 ERU)	12	N/A	N/A	N/A	\$ 3,161.90	\$ 37,942.80
14	Flat Rate (252 ERU)	12	N/A	N/A	N/A	\$ 11,382.84	\$ 136,594.08
	Total	84,259	N/A	N/A	N/A		\$ 4,287,152.46
	Average Bill:						\$ 50.88

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)

Schedule: E-3

Docket No.: 20250052

Page 2 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ 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	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)

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.

(1)		(2)		(3)	
		Present		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)

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.

(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					
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 (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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)	(2)	(3)	(4)
Line No.	Size	Type	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)	(2)	(3)	(4)
Line No.	Size	Type	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)	(2)	(3)
Line No.	Type	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)
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)	(2)	(3)	(4)	(5)	(6)
Line	Type Tax	To Whom	Amount	How Collected	Type
No.	or Fee	Paid		From Customers	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.

(1)		(2)	(3)
Line No.	Type Charge	Present Charges	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 CSWR-Florida is not seeking to adjust the plant capacity charges for individual systems
27	All others-per Gallon	N/A	
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)
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.

(1)		(2)	(3)
Line No.	Type Charge	Present Charges	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) Residential	(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.

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)

Schedule: E-13

Docket No.: 20250052

Page 1 of 1

Projected Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater [X]

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	is/Meter Size	Historical Year Bills	Projection Factor	Projected Test Year Year Bills	Test Year Consumption	Projection Factor	Projected Test Year Consumption	Present Rates	Projected TY Revenue	Proposed Rates	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**

Florida Public Service Commission

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

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.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water

See schedule F-1 in the individual system filings

**Gallons of Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

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

**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 Plant	Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Flows	Sewage Treatment

See schedule F-2 in the individual system filings

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
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.

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)
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 (Consolidated)

Schedule F-9

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SFR Customers			SFR	Gallons/	Total	Total	Annual
Line	Year	Beginning	Ending	Average	Gallons	SFR	Gallons	ERCs	% Incr.
No.					Sold	(5)/(4)	Sold	(7)/(6)	in ERCs

See schedule F-9 in the individual system filings

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)

Schedule F-10

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SFR Customers			SFR	Gallons/	Total	Total	Annual
Line	Year	Beginning	Ending	Average	Gallons	SFR	Gallons	ERCs	% Incr.
No.					Treated	(5)/(4)	Treated	(7)/(6)	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.

Usage vs Flat Breakdown

Total Ops Expenses:	\$ 4,838,766.73
Usage Based	\$ 553,520.71
Non Usage Based	\$ 4,285,246.02

Usage %	25.00%
---------	--------

Revenue to recover from Usage	\$ 1,769,217.75
Flat Rate to Recover	\$ 5,307,653.25

Present Rates Reveue Flat	\$ 2,889,826.52
Present Rates Reveue Usage	\$ 963,275.51

Total Usage	476,918.64
-------------	------------

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							
1 5/8" and 5/8" x 3/4"	133,971.00	1	133,971.00	\$ 2,374,405.95	\$ 1,986,590.59	\$ 4,360,996.54	\$ 32.55
2 3/4"	8,358.00	1.5	12,537.00	\$ 222,196.80	\$ 185,905.06	\$ 408,101.86	\$ 48.83
3 1"	1,570.00	2.5	3,925.00	\$ 69,563.89	\$ 58,201.91	\$ 127,765.80	\$ 81.38
4 1.25" & 1.5"	148.00	5	740.00	\$ 13,115.23	\$ 10,973.10	\$ 24,088.33	\$ 162.75
5 2"	220.00	8	1,760.00	\$ 31,192.98	\$ 26,098.18	\$ 57,291.16	\$ 260.40
6 3"	12.00	15	180.00	\$ 3,190.19	\$ 2,669.13	\$ 5,859.32	\$ 488.25
7 4"	-	25	-	\$ -	\$ -	\$ -	\$ 813.75
8 6"	-	50	-	\$ -	\$ -	\$ -	\$ 1,627.50
9 8"	24.00	80	1,920.00	\$ 34,028.70	\$ 28,470.74	\$ 62,499.45	\$ 2,604.00
10 Gallonage charge per 1,000 Gallons	-		369,045.00	\$ 765,285.63	\$ 640,290.35	\$ 1,405,575.98	\$ 3.81
11	-						
12	-						
General							
13 5/8" & 5/8" x 3/4"	123.00	1	123.00	\$ 2,179.96	\$ 1,823.91	\$ 4,003.87	\$ 32.55
14 3/4"	12.00	1.5	18.00	\$ 319.02	\$ 266.91	\$ 585.93	\$ 48.83
15 1"	578.00	2.5	1,445.00	\$ 25,610.14	\$ 21,427.20	\$ 47,037.34	\$ 81.38
16 1.25" & 1.5"	276.00	5	1,380.00	\$ 24,458.13	\$ 20,463.35	\$ 44,921.48	\$ 162.75
17 2"	49.00	8	392.00	\$ 6,947.53	\$ 5,812.78	\$ 12,760.30	\$ 260.40
18 3"	24.00	15	360.00	\$ 6,380.38	\$ 5,338.26	\$ 11,718.65	\$ 488.25
19 4"	12.00	25	300.00	\$ 5,316.98	\$ 4,448.55	\$ 9,765.54	\$ 813.75
20 6"	12.00	50	600.00	\$ 10,633.97	\$ 8,897.11	\$ 19,531.08	\$ 1,627.50
21 8"	-	80	-	\$ -	\$ -	\$ -	\$ 2,604.00
22 Gallonage charge per 1,000 Gallons	-		22,294.64	\$ 46,232.21	\$ 38,681.03	\$ 84,913.25	\$ 3.81
23	-						
24	-						
Irrigation							
25 5/8" & 5/8" x 3/4"	1,030.00	1	1,030.00	\$ 12,123.10	\$ 10,143.02	\$ 22,266.12	\$ 21.62
26 3/4"	-	1.5	-	\$ -	\$ -	\$ -	\$ 32.43
27 1"	12.00	2.5	30.00	\$ 353.16	\$ 295.48	\$ 648.64	\$ 54.05
28 1.5"	-	5	-	\$ -	\$ -	\$ -	\$ 108.10
29 2"	219.00	8	1,752.00	\$ 20,621.04	\$ 17,252.97	\$ 37,874.01	\$ 172.96
30 3"	36.00	15	540.00	\$ 7,415.28	\$ 6,204.13	\$ 13,619.41	\$ 324.30
31 4"	24.00	25	600.00	\$ 7,062.24	\$ 5,908.75	\$ 12,970.99	\$ 540.50
32 6"	-	50	-	\$ -	\$ -	\$ -	\$ 1,081.00
33 8"	12.00	80	960.00	\$ 12,711.84	\$ 10,635.60	\$ 23,347.44	\$ 1,729.60
34 Gallonage charge per 1,000 Gallons	-		85,579.00	\$ 151,757.67	\$ 126,970.85	\$ 278,728.52	\$ 3.26
35							
36							
37 Total:			164,563.00	\$ 3,853,102.03	\$ 3,223,768.97	\$ 7,076,871.00	

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	\$ 782,283.98	\$ 3,512,277.33	\$ 45.17
3	Flat Rate (1.5 ERU)	5,660	1.5	8,490	\$ 298,081.74	\$ 85,415.80	\$ 383,497.54	\$ 67.76
4	Flat Rate (2.5 ERU)	471	2.5	1,178	\$ 41,341.73	\$ 11,846.54	\$ 53,188.26	\$ 112.93
5	Flat Rate (5 ERU)	96	5	480	\$ 16,852.68	\$ 4,829.16	\$ 21,681.84	\$ 225.85
6	Flat Rate (6 ERU)	12	6	72	\$ 2,527.90	\$ 724.37	\$ 3,252.28	\$ 271.02
7	Flat Rate (8 ERU)	180	8	1,440	\$ 50,558.03	\$ 14,487.49	\$ 65,045.52	\$ 361.36
8	Flat Rate (14 ERU)	12	14	168	\$ 5,898.44	\$ 1,690.21	\$ 7,588.64	\$ 632.38
9	Flat Rate (15 ERU)	12	15	180	\$ 6,319.75	\$ 1,810.94	\$ 8,130.69	\$ 677.55
10	Flat Rate (17 ERU)	12	17	204	\$ 7,162.39	\$ 2,052.39	\$ 9,214.78	\$ 767.89
11	Flat Rate (25 ERU)	12	25	300	\$ 10,532.92	\$ 3,018.23	\$ 13,551.15	\$ 1,129.25
12	Flat Rate (65 ERU)	12	65	780	\$ 27,385.60	\$ 7,847.39	\$ 35,232.99	\$ 2,936.05
13	Flat Rate (70 ERU)	12	70	840	\$ 29,492.19	\$ 8,451.03	\$ 37,943.22	\$ 3,161.90
14	Flat Rate (252 ERU)	12	252	3,024	\$ 106,171.87	\$ 30,423.72	\$ 136,595.59	\$ 11,382.84
15								
16	Total:	84,259		94,912	\$ 3,332,318.59	\$ 954,881.24	\$ 4,287,199.83	

ATTACHMENT 2

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

**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 (July 28, 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 (July 28, 2025)**

Index

Page	Description
1	Aquarina Utilities Schedule E-14 Billing Analysis
21	BFF Corp. Schedule E-14 Billing Analysis
23	C.F.A.T. H2O Schedule E-14 Billing Analysis
31	Neighborhood Utilities Schedule E-14 Billing Analysis
36	North Peninsula Utilities Corporation Schedule E-14 Billing Analysis
37	Rolling Oaks Utilities Schedule E-14 Billing Analysis
50	Sebring Ridge Utilities Schedule E-14 Billing Analysis
51	Sunshine Utilities of Central Florida Schedule E-14 Billing Analysis
60	TKCB Schedule E-14 Billing Analysis
61	Tradewinds Utilities Schedule E-14 Billing Analysis
74	Tymber Creek Utilities Schedule E-14 Billing Analysis
82	Consolidated Schedule E-14 Billing Analysis

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 20
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	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	0.9745223
11	2	48	22	157	0	157	1

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Water ☒ or Wastewater ☐

Customer Class: Residential

Meter Size: 2"

Schedule: E-14

Page 2 of 20

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
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)

Schedule: E-14

Docket No.: 20250052

Page 3 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: 3"

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
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)

Schedule: E-14

Docket No.: 20250052

Page 4 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☒ or Wastewater ☐

Customer Class: Residential

Meter Size: 5/8"

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
-	5	5	-	-	19	-	0.00%
1	1	6	1	1	18	19	10.98%
3	1	7	3	4	17	55	31.79%
4	2	9	8	12	15	72	41.62%
5	2	11	10	22	13	87	50.29%
6	1	12	6	28	12	100	57.80%
7	4	16	28	56	8	112	64.74%
8	1	17	8	64	7	120	69.36%
9	1	18	9	73	6	127	73.41%
11	3	21	33	106	3	139	80.35%
13	1	22	13	119	2	145	83.82%
26	1	23	26	145	1	171	98.84%
28	1	24	28	173	-	173	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aqarina)
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 5 of 20
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
-	992	992	-	-	2,688	-	0.00%
1	639	1,631	639	639	2,049	2,688	27.73%
2	655	2,286	1,310	1,949	1,394	4,737	48.87%
3	584	2,870	1,752	3,701	810	6,131	63.25%
4	333	3,203	1,332	5,033	477	6,941	71.60%
5	157	3,360	785	5,818	320	7,418	76.52%
6	91	3,451	546	6,364	229	7,738	79.82%
7	71	3,522	497	6,861	158	7,967	82.18%
8	37	3,559	296	7,157	121	8,125	83.81%
9	20	3,579	180	7,337	101	8,246	85.06%
10	12	3,591	120	7,457	89	8,347	86.10%
11	12	3,603	132	7,589	77	8,436	87.02%
12	9	3,612	108	7,697	68	8,513	87.82%
13	6	3,618	78	7,775	62	8,581	88.52%
14	3	3,621	42	7,817	59	8,643	89.16%
15	6	3,627	90	7,907	53	8,702	89.77%
16	3	3,630	48	7,955	50	8,755	90.31%
17	2	3,632	34	7,989	48	8,805	90.83%
18	1	3,633	18	8,007	47	8,853	91.32%
19	4	3,637	76	8,083	43	8,900	91.81%
20	3	3,640	60	8,143	40	8,943	92.25%
22	2	3,642	44	8,187	38	9,023	93.08%
23	3	3,645	69	8,256	35	9,061	93.47%
24	4	3,649	96	8,352	31	9,096	93.83%
25	3	3,652	75	8,427	28	9,127	94.15%
27	2	3,654	54	8,481	26	9,183	94.73%
29	1	3,655	29	8,510	25	9,235	95.27%
30	2	3,657	60	8,570	23	9,260	95.52%
31	3	3,660	93	8,663	20	9,283	95.76%
33	3	3,663	99	8,762	17	9,323	96.17%
34	2	3,665	68	8,830	15	9,340	96.35%
35	2	3,667	70	8,900	13	9,355	96.50%
37	1	3,668	37	8,937	12	9,381	96.77%
38	1	3,669	38	8,975	11	9,393	96.89%
39	1	3,670	39	9,014	10	9,404	97.01%
41	1	3,671	41	9,055	9	9,424	97.21%
46	1	3,672	46	9,101	8	9,469	97.68%
47	2	3,674	94	9,195	6	9,477	97.76%
54	1	3,675	54	9,249	5	9,519	98.19%
65	1	3,676	65	9,314	4	9,574	98.76%
77	1	3,677	77	9,391	3	9,622	99.26%
80	1	3,678	80	9,471	2	9,631	99.35%
93	1	3,679	93	9,564	1	9,657	99.62%
130	1	3,680	130	9,694	-	9,694	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Auarina)

Schedule: E-14

Docket No.: 20250052

Page 6 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Irrigation

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)	(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
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 (Aqarina)

Schedule: E-14

Docket No.: 20250052

Page 7 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Irrigation

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)	(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
-	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 (Aqarina)

Schedule: E-14

Docket No.: 20250052

Page 8 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Irrigation

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)	(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
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 (Auarina)

Schedule: E-14

Docket No.: 20250052

Page 9 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Irrigation

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)	(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
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 (Auarina)

Schedule: E-14

Docket No.: 20250052

Page 10 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☒ or Wastewater ☐

Customer Class: Irrigation

Meter Size: 3"

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
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 (Auarina)

Schedule: E-14

Docket No.: 20250052

Page 11 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Irrigation

Meter Size: 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)	(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
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 (Aqarina)

Schedule: E-14

Docket No.: 20250052

Page 12 of 20

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)	(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
-	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 13 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☒ 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)	(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
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)

Schedule: E-14

Docket No.: 20250052

Page 14 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☒ or Wastewater ☐

Customer Class: Irrigation

Meter Size: 8"

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
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 (Auarina)

Schedule: E-14

Docket No.: 20250052

Page 15 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

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)	(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
-	290	290	-	-	-	-	0.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Auarina)

Schedule: E-14

Docket No.: 20250052

Page 16 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

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)	(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
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 (Auarina)

Schedule: E-14

Docket No.: 20250052

Page 17 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

Customer Class: Residential

Meter Size: 5/8"

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
-	5	5	-	-	18	-	0.00%
1	1	6	1	1	17	18	10.71%
3	1	7	3	4	16	52	30.95%
4	2	9	8	12	14	68	40.48%
5	1	10	5	17	13	82	48.81%
6	1	11	6	23	12	95	56.55%
7	4	15	28	51	8	107	63.69%
8	1	16	8	59	7	115	68.45%
9	1	17	9	68	6	122	72.62%
11	3	20	33	101	3	134	79.76%
13	1	21	13	114	2	140	83.33%
26	1	22	26	140	1	166	98.81%
28	1	23	28	168	-	168	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aqurina)

Schedule: E-14

Docket No.: 20250052

Page 18 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

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)	(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
-	839	839	-	-	2,769	-	0.00%
1	498	1,337	498	498	2,271	2,769	8.50%
2	498	1,835	996	1,494	1,773	5,040	15.47%
3	422	2,257	1,266	2,760	1,351	6,813	20.91%
4	239	2,496	956	3,716	1,112	8,164	25.06%
5	101	2,597	505	4,221	1,011	9,276	28.47%
6	67	2,664	402	4,623	944	10,287	31.57%
7	64	2,728	448	5,071	880	11,231	34.47%
8	42	2,770	336	5,407	838	12,111	37.17%
9	26	2,796	234	5,641	812	12,949	39.75%
10	37	2,833	370	6,011	775	13,761	42.24%
11	24	2,857	264	6,275	751	14,536	44.62%
12	28	2,885	336	6,611	723	15,287	46.92%
13	27	2,912	351	6,962	696	16,010	49.14%
14	21	2,933	294	7,256	675	16,706	51.28%
15	22	2,955	330	7,586	653	17,381	53.35%
16	18	2,973	288	7,874	635	18,034	55.35%
17	20	2,993	340	8,214	615	18,669	57.30%
18	19	3,012	342	8,556	596	19,284	59.19%
19	24	3,036	456	9,012	572	19,880	61.02%
20	20	3,056	400	9,412	552	20,452	62.77%
21	18	3,074	378	9,790	534	21,004	64.47%
22	35	3,109	770	10,560	499	21,538	66.11%
23	14	3,123	322	10,882	485	22,037	67.64%
24	20	3,143	480	11,362	465	22,522	69.13%
25	21	3,164	525	11,887	444	22,987	70.56%
26	14	3,178	364	12,251	430	23,431	71.92%
27	32	3,210	864	13,115	398	23,861	73.24%
28	20	3,230	560	13,675	378	24,259	74.46%
29	18	3,248	522	14,197	360	24,637	75.62%
30	22	3,270	660	14,857	338	24,997	76.72%
31	27	3,297	837	15,694	311	25,335	77.76%
32	24	3,321	768	16,462	287	25,646	78.72%
33	19	3,340	627	17,089	268	25,933	79.60%
34	14	3,354	476	17,565	254	26,201	80.42%
35	18	3,372	630	18,195	236	26,455	81.20%
36	18	3,390	648	18,843	218	26,691	81.92%
37	12	3,402	444	19,287	206	26,909	82.59%
38	11	3,413	418	19,705	195	27,115	83.23%
39	9	3,422	351	20,056	186	27,310	83.82%
40	13	3,435	520	20,576	173	27,496	84.40%
41	12	3,447	492	21,068	161	27,669	84.93%
42	12	3,459	504	21,572	149	27,830	85.42%
43	9	3,468	387	21,959	140	27,979	85.88%
44	8	3,476	352	22,311	132	28,119	86.31%
45	4	3,480	180	22,491	128	28,251	86.71%
46	8	3,488	368	22,859	120	28,379	87.11%
47	6	3,494	282	23,141	114	28,499	87.47%
48	7	3,501	336	23,477	107	28,613	87.82%
49	5	3,506	245	23,722	102	28,720	88.15%
50	6	3,512	300	24,022	96	28,822	88.47%
51	4	3,516	204	24,226	92	28,918	88.76%
52	4	3,520	208	24,434	88	29,010	89.04%
53	5	3,525	265	24,699	83	29,098	89.31%
54	7	3,532	378	25,077	76	29,181	89.57%
55	5	3,537	275	25,352	71	29,257	89.80%
56	5	3,542	280	25,632	66	29,328	90.02%
57	1	3,543	57	25,689	65	29,394	90.22%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aqarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☐ or Wastewater ☒
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 19 of 20
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
58	2	3,545	116	25,805	63	29,459	90.42%
59	4	3,549	236	26,041	59	29,522	90.61%
61	3	3,552	183	26,224	56	29,640	90.98%
62	8	3,560	496	26,720	48	29,696	91.15%
63	1	3,561	63	26,783	47	29,744	91.30%
64	2	3,563	128	26,911	45	29,791	91.44%
65	3	3,566	195	27,106	42	29,836	91.58%
68	1	3,567	68	27,174	41	29,962	91.96%
70	2	3,569	140	27,314	39	30,044	92.22%
71	1	3,570	71	27,385	38	30,083	92.34%
72	1	3,571	72	27,457	37	30,121	92.45%
73	1	3,572	73	27,530	36	30,158	92.57%
74	3	3,575	222	27,752	33	30,194	92.68%
77	1	3,576	77	27,829	32	30,293	92.98%
78	1	3,577	78	27,907	31	30,325	93.08%
79	1	3,578	79	27,986	30	30,356	93.17%
82	1	3,579	82	28,068	29	30,446	93.45%
84	1	3,580	84	28,152	28	30,504	93.63%
86	1	3,581	86	28,238	27	30,560	93.80%
87	2	3,583	174	28,412	25	30,587	93.88%
88	1	3,584	88	28,500	24	30,612	93.96%
89	1	3,585	89	28,589	23	30,636	94.03%
90	1	3,586	90	28,679	22	30,659	94.10%
91	1	3,587	91	28,770	21	30,681	94.17%
93	1	3,588	93	28,863	20	30,723	94.30%
96	1	3,589	96	28,959	19	30,783	94.48%
101	1	3,590	101	29,060	18	30,878	94.78%
105	2	3,592	210	29,270	16	30,950	95.00%
109	1	3,593	109	29,379	15	31,014	95.19%
129	1	3,594	129	29,508	14	31,314	96.11%
130	1	3,595	130	29,638	13	31,328	96.16%
136	1	3,596	136	29,774	12	31,406	96.40%
157	1	3,597	157	29,931	11	31,658	97.17%
159	1	3,598	159	30,090	10	31,680	97.24%
190	1	3,599	190	30,280	9	31,990	98.19%
193	1	3,600	193	30,473	8	32,017	98.27%
194	1	3,601	194	30,667	7	32,025	98.30%
195	1	3,602	195	30,862	6	32,032	98.32%
224	1	3,603	224	31,086	5	32,206	98.85%
258	1	3,604	258	31,344	4	32,376	99.37%
269	1	3,605	269	31,613	3	32,420	99.51%
315	1	3,606	315	31,928	2	32,558	99.93%
320	1	3,607	320	32,248	1	32,568	99.96%
332	1	3,608	332	32,580	-	32,580	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)

Schedule: E-14

Docket No.: 20250052

Page 20 of 20

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

Customer Class: Residential

Meter Size: 8"

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
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 ☒
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)	(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	22	22	-	-	-	-	0.00%

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 ☒

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
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 ☒ or Wastewater ☐
Customer Class: Residential
Meter Size: Unmetered

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)	(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 2 of 8

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: 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)	(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	480	480	-	-	704	-	0.00%
1	143	623	143	143	561	704	23.36%
2	147	770	294	437	414	1,265	41.97%
3	135	905	405	842	279	1,679	55.71%
4	85	990	340	1,182	194	1,958	64.96%
5	63	1,053	315	1,497	131	2,152	71.40%
6	47	1,100	282	1,779	84	2,283	75.75%
7	29	1,129	203	1,982	55	2,367	78.53%
8	14	1,143	112	2,094	41	2,422	80.36%
9	10	1,153	90	2,184	31	2,463	81.72%
10	8	1,161	80	2,264	23	2,494	82.75%
11	4	1,165	44	2,308	19	2,517	83.51%
12	2	1,167	24	2,332	17	2,536	84.14%
13	1	1,168	13	2,345	16	2,553	84.70%
14	2	1,170	28	2,373	14	2,569	85.24%
16	2	1,172	32	2,405	12	2,597	86.16%
19	1	1,173	19	2,424	11	2,633	87.36%
21	1	1,174	21	2,445	10	2,655	88.09%
23	1	1,175	23	2,468	9	2,675	88.75%
25	1	1,176	25	2,493	8	2,693	89.35%
26	1	1,177	26	2,519	7	2,701	89.62%
29	1	1,178	29	2,548	6	2,722	90.31%
38	1	1,179	38	2,586	5	2,776	92.10%
40	1	1,180	40	2,626	4	2,786	92.44%
47	1	1,181	47	2,673	3	2,814	93.36%
83	1	1,182	83	2,756	2	2,922	96.95%
86	1	1,183	86	2,842	1	2,928	97.15%
172	1	1,184	172	3,014	-	3,014	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"

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)	(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	50	50	-	-	31	-	0.00%
1	8	58	8	8	23	31	17.32%
2	10	68	20	28	13	54	30.17%
3	6	74	18	46	7	67	37.43%
4	1	75	4	50	6	74	41.34%
7	1	76	7	57	5	92	51.40%
9	1	77	9	66	4	102	56.98%
22	1	78	22	88	3	154	86.03%
27	1	79	27	115	2	169	94.41%
29	1	80	29	144	1	173	96.65%
35	1	81	35	179	-	179	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 8

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

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)	(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	187	187	-	-	1,333	-	0.00%
1	276	463	276	276	1,057	1,333	23.09%
2	202	665	404	680	855	2,390	41.39%
3	207	872	621	1,301	648	3,245	56.20%
4	205	1,077	820	2,121	443	3,893	67.42%
5	138	1,215	690	2,811	305	4,336	75.10%
6	92	1,307	552	3,363	213	4,641	80.38%
7	60	1,367	420	3,783	153	4,854	84.07%
8	39	1,406	312	4,095	114	5,007	86.72%
9	31	1,437	279	4,374	83	5,121	88.69%
10	14	1,451	140	4,514	69	5,204	90.13%
11	14	1,465	154	4,668	55	5,273	91.32%
12	10	1,475	120	4,788	45	5,328	92.28%
13	6	1,481	78	4,866	39	5,373	93.06%
14	7	1,488	98	4,964	32	5,412	93.73%
15	1	1,489	15	4,979	31	5,444	94.28%
16	5	1,494	80	5,059	26	5,475	94.82%
17	2	1,496	34	5,093	24	5,501	95.27%
18	3	1,499	54	5,147	21	5,525	95.69%
19	2	1,501	38	5,185	19	5,546	96.05%
20	3	1,504	60	5,245	16	5,565	96.38%
21	3	1,507	63	5,308	13	5,581	96.66%
22	2	1,509	44	5,352	11	5,594	96.88%
24	1	1,510	24	5,376	10	5,616	97.26%
26	1	1,511	26	5,402	9	5,636	97.61%
29	2	1,513	58	5,460	7	5,663	98.08%
37	1	1,514	37	5,497	6	5,719	99.05%
40	1	1,515	40	5,537	5	5,737	99.36%
42	2	1,517	84	5,621	3	5,747	99.53%
43	1	1,518	43	5,664	2	5,750	99.58%
46	1	1,519	46	5,710	1	5,756	99.69%
64	1	1,520	64	5,774	-	5,774	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 ☒
Customer Class: Residential
Meter Size: Unmetered

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)	(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	-	-	-	-	0.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: E-14

Docket No.: 20250052

Page 6 of 8

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

Customer Class: Residential

Meter Size: 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)	(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	480	480	-	-	704	-	0.00%
1	143	623	143	143	561	704	23.36%
2	147	770	294	437	414	1,265	41.97%
3	135	905	405	842	279	1,679	55.71%
4	85	990	340	1,182	194	1,958	64.96%
5	63	1,053	315	1,497	131	2,152	71.40%
6	47	1,100	282	1,779	84	2,283	75.75%
7	29	1,129	203	1,982	55	2,367	78.53%
8	14	1,143	112	2,094	41	2,422	80.36%
9	10	1,153	90	2,184	31	2,463	81.72%
10	8	1,161	80	2,264	23	2,494	82.75%
11	4	1,165	44	2,308	19	2,517	83.51%
12	2	1,167	24	2,332	17	2,536	84.14%
13	1	1,168	13	2,345	16	2,553	84.70%
14	2	1,170	28	2,373	14	2,569	85.24%
16	2	1,172	32	2,405	12	2,597	86.16%
19	1	1,173	19	2,424	11	2,633	87.36%
21	1	1,174	21	2,445	10	2,655	88.09%
23	1	1,175	23	2,468	9	2,675	88.75%
25	1	1,176	25	2,493	8	2,693	89.35%
26	1	1,177	26	2,519	7	2,701	89.62%
29	1	1,178	29	2,548	6	2,722	90.31%
38	1	1,179	38	2,586	5	2,776	92.10%
40	1	1,180	40	2,626	4	2,786	92.44%
47	1	1,181	47	2,673	3	2,814	93.36%
83	1	1,182	83	2,756	2	2,922	96.95%
86	1	1,183	86	2,842	1	2,928	97.15%
172	1	1,184	172	3,014	-	3,014	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 7 of 8

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

Customer Class: Residential

Meter Size: 5/8"

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	50	50	-	-	31	-	0.00%
1	8	58	8	8	23	31	17.32%
2	10	68	20	28	13	54	30.17%
3	6	74	18	46	7	67	37.43%
4	1	75	4	50	6	74	41.34%
7	1	76	7	57	5	92	51.40%
9	1	77	9	66	4	102	56.98%
22	1	78	22	88	3	154	86.03%
27	1	79	27	115	2	169	94.41%
29	1	80	29	144	1	173	96.65%
35	1	81	35	179	-	179	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 ☒

Customer Class: Residential

Meter Size: 5/8" x 3/4

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)	(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	187	187	-	-	1,333	-	0.00%
1	276	463	276	276	1,057	1,333	23.09%
2	202	665	404	680	855	2,390	41.39%
3	207	872	621	1,301	648	3,245	56.20%
4	205	1,077	820	2,121	443	3,893	67.42%
5	138	1,215	690	2,811	305	4,336	75.10%
6	92	1,307	552	3,363	213	4,641	80.38%
7	60	1,367	420	3,783	153	4,854	84.07%
8	39	1,406	312	4,095	114	5,007	86.72%
9	31	1,437	279	4,374	83	5,121	88.69%
10	14	1,451	140	4,514	69	5,204	90.13%
11	14	1,465	154	4,668	55	5,273	91.32%
12	10	1,475	120	4,788	45	5,328	92.28%
13	6	1,481	78	4,866	39	5,373	93.06%
14	7	1,488	98	4,964	32	5,412	93.73%
15	1	1,489	15	4,979	31	5,444	94.28%
16	5	1,494	80	5,059	26	5,475	94.82%
17	2	1,496	34	5,093	24	5,501	95.27%
18	3	1,499	54	5,147	21	5,525	95.69%
19	2	1,501	38	5,185	19	5,546	96.05%
20	3	1,504	60	5,245	16	5,565	96.38%
21	3	1,507	63	5,308	13	5,581	96.66%
22	2	1,509	44	5,352	11	5,594	96.88%
24	1	1,510	24	5,376	10	5,616	97.26%
26	1	1,511	26	5,402	9	5,636	97.61%
29	2	1,513	58	5,460	7	5,663	98.08%
37	1	1,514	37	5,497	6	5,719	99.05%
40	1	1,515	40	5,537	5	5,737	99.36%
42	2	1,517	84	5,621	3	5,747	99.53%
43	1	1,518	43	5,664	2	5,750	99.58%
46	1	1,519	46	5,710	1	5,756	99.69%
64	1	1,520	64	5,774	-	5,774	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Schedule: E-14

Docket No.: 20250052

Page 1 of 5

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: 1 1/2"

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)	(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	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)

Schedule: E-14

Docket No.: 20250052

Page 2 of 5

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

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)	(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	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)

Schedule: E-14

Docket No.: 20250052

Page 3 of 5

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: 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)	(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	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)

Schedule: E-14

Docket No.: 20250052

Page 4 of 5

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: 5/8"

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	1422	1422	0	0	2445	0	0.00%
1	432	1854	432	432	2013	2445	23.08%
2	487	2341	974	1406	1526	4458	42.09%
3	407	2748	1221	2627	1119	5984	56.50%
4	314	3062	1256	3883	805	7103	67.06%
5	230	3292	1150	5033	575	7908	74.66%
6	156	3448	936	5969	419	8483	80.09%
7	112	3560	784	6753	307	8902	84.04%
8	74	3634	592	7345	233	9209	86.94%
9	62	3696	558	7903	171	9442	89.14%
10	38	3734	380	8283	133	9613	90.76%
11	30	3764	330	8613	103	9746	92.01%
12	23	3787	276	8889	80	9849	92.99%
13	15	3802	195	9084	65	9929	93.74%
14	5	3807	70	9154	60	9994	94.35%
15	5	3812	75	9229	55	10054	94.92%
16	7	3819	112	9341	48	10109	95.44%
17	2	3821	34	9375	46	10157	95.89%
18	10	3831	180	9555	36	10203	96.33%
19	5	3836	95	9650	31	10239	96.67%
20	3	3839	60	9710	28	10270	96.96%
21	5	3844	105	9815	23	10298	97.22%
22	1	3845	22	9837	22	10321	97.44%
23	2	3847	46	9883	20	10343	97.65%
24	1	3848	24	9907	19	10363	97.84%
26	2	3850	52	9959	17	10401	98.20%
27	2	3852	54	10013	15	10418	98.36%
28	1	3853	28	10041	14	10433	98.50%
29	2	3855	58	10099	12	10447	98.63%
30	1	3856	30	10129	11	10459	98.74%
32	2	3858	64	10193	9	10481	98.95%
33	2	3860	66	10259	7	10490	99.04%
34	1	3861	34	10293	6	10497	99.10%
38	1	3862	38	10331	5	10521	99.33%
39	1	3863	39	10370	4	10526	99.38%
40	1	3864	40	10410	3	10530	99.41%
42	1	3865	42	10452	2	10536	99.47%
47	1	3866	47	10499	1	10546	99.57%
93	1	3867	93	10592	0	10592	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Schedule: E-14

Docket No.: 20250052

Page 5 of 5

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

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)	(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	11	11	0	0	1	0	0.00%
1	1	12	1	1	0	1	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Customer Class: Residential
Meter Size: Unmetered

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
0	5174	5174	0	0	0	0	0%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☒ or Wastewater ☐
Customer Class: Residential
Meter Size: Unmetered

Schedule: E-14
Page 1 of 13
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	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)

Schedule: E-14

Docket No.: 20250052

Page 2 of 13

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: 1 1/2"

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)	(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	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 13
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	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%
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	8,661	93.16%
127	1	429	127	7,988	7	8,677	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)

Schedule: E-14

Docket No.: 20250052

Page 4 of 13

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

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)	(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	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: 3/4"

Schedule: E-14
Page 5 of 13
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	782	782	-	-	2,287	-	0.00%
1	561	1,343	561	561	1,726	2,287	11.05%
2	347	1,690	694	1,255	1,379	4,013	19.40%
3	244	1,934	732	1,987	1,135	5,392	26.06%
4	153	2,087	612	2,599	982	6,527	31.55%
5	145	2,232	725	3,324	837	7,509	36.29%
6	95	2,327	570	3,894	742	8,346	40.34%
7	71	2,398	497	4,391	671	9,088	43.93%
8	61	2,459	488	4,879	610	9,759	47.17%
9	51	2,510	459	5,338	559	10,369	50.12%
10	39	2,549	390	5,728	520	10,928	52.82%
11	31	2,580	341	6,069	489	11,448	55.33%
12	26	2,606	312	6,381	463	11,937	57.70%
13	30	2,636	390	6,771	433	12,400	59.94%
14	31	2,667	434	7,205	402	12,833	62.03%
15	26	2,693	390	7,595	376	13,235	63.97%
16	24	2,717	384	7,979	352	13,611	65.79%
17	25	2,742	425	8,404	327	13,963	67.49%
18	20	2,762	360	8,764	307	14,290	69.07%
19	17	2,779	323	9,087	290	14,597	70.55%
20	14	2,793	280	9,367	276	14,887	71.96%
21	14	2,807	294	9,661	262	15,163	73.29%
22	24	2,831	528	10,189	238	15,425	74.56%
23	16	2,847	368	10,557	222	15,663	75.71%
24	9	2,856	216	10,773	213	15,885	76.78%
25	16	2,872	400	11,173	197	16,098	77.81%
26	7	2,879	182	11,355	190	16,295	78.76%
27	13	2,892	351	11,706	177	16,485	79.68%
28	16	2,908	448	12,154	161	16,662	80.54%
29	13	2,921	377	12,531	148	16,823	81.31%
30	6	2,927	180	12,711	142	16,971	82.03%
31	11	2,938	341	13,052	131	17,113	82.72%
32	7	2,945	224	13,276	124	17,244	83.35%
33	3	2,948	99	13,375	121	17,368	83.95%
34	10	2,958	340	13,715	111	17,489	84.53%
35	6	2,964	210	13,925	105	17,600	85.07%
36	4	2,968	144	14,069	101	17,705	85.58%
37	6	2,974	222	14,291	95	17,806	86.07%
38	4	2,978	152	14,443	91	17,901	86.52%
39	4	2,982	156	14,599	87	17,992	86.96%
40	4	2,986	160	14,759	83	18,079	87.38%
41	5	2,991	205	14,964	78	18,162	87.79%
42	1	2,992	42	15,006	77	18,240	88.16%
43	2	2,994	86	15,092	75	18,317	88.53%
44	4	2,998	176	15,268	71	18,392	88.90%
45	3	3,001	135	15,403	68	18,463	89.24%
46	4	3,005	184	15,587	64	18,531	89.57%
47	2	3,007	94	15,681	62	18,595	89.88%
48	2	3,009	96	15,777	60	18,657	90.18%
49	5	3,014	245	16,022	55	18,717	90.47%
51	5	3,019	255	16,277	50	18,827	91.00%
52	3	3,022	156	16,433	47	18,877	91.24%
53	3	3,025	159	16,592	44	18,924	91.47%
54	2	3,027	108	16,700	42	18,968	91.68%
56	4	3,031	224	16,924	38	19,052	92.09%
57	6	3,037	342	17,266	32	19,090	92.27%
59	2	3,039	118	17,384	30	19,154	92.58%
60	2	3,041	120	17,504	28	19,184	92.73%
61	3	3,044	183	17,687	25	19,212	92.86%
63	1	3,045	63	17,750	24	19,262	93.10%
64	1	3,046	64	17,814	23	19,286	93.22%
66	1	3,047	66	17,880	22	19,332	93.44%
70	1	3,048	70	17,950	21	19,420	93.87%
72	3	3,051	216	18,166	18	19,462	94.07%
73	1	3,052	73	18,239	17	19,480	94.16%
74	2	3,054	148	18,387	15	19,497	94.24%
77	1	3,055	77	18,464	14	19,542	94.46%
86	1	3,056	86	18,550	13	19,668	95.07%
87	1	3,057	87	18,637	12	19,681	95.13%
91	1	3,058	91	18,728	11	19,729	95.36%
97	1	3,059	97	18,825	10	19,795	95.68%
109	1	3,060	109	18,934	9	19,915	96.26%
112	1	3,061	112	19,046	8	19,942	96.39%
149	2	3,063	298	19,344	6	20,238	97.82%
157	1	3,064	157	19,501	5	20,286	98.05%
160	1	3,065	160	19,661	4	20,301	98.12%
180	1	3,066	180	19,841	3	20,381	98.51%
226	1	3,067	226	20,067	2	20,519	99.18%
283	1	3,068	283	20,350	1	20,633	99.73%
339	1	3,069	339	20,689	-	20,689	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 2020002
Test Year End: 12/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 5/8"

Schedule: E-14
Page 6 of 13
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 (1x(2))	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1x(6))/(5)]	Percentage of Total
0	10,244	10,244	8,711	8,711	57,726	57,726	0.00%
1	9,711	19,955	8,711	17,422	48,015	105,741	16.44%
2	10,580	30,535	21,160	38,582	37,435	137,176	20.11%
3	8,980	39,515	26,840	65,422	28,455	193,611	28.43%
4	6,576	46,091	26,304	91,726	17,469	211,080	31.44%
5	4,410	50,501	22,050	106,165	17,469	193,510	55.10%
6	3,206	53,707	19,236	125,401	14,263	210,979	60.07%
7	2,350	56,057	16,450	141,851	11,913	225,242	64.13%
8	1,730	57,787	13,840	155,691	10,183	237,155	67.52%
9	1,302	59,089	11,718	167,409	8,881	247,338	70.42%
10	1,080	60,169	10,800	178,209	7,801	256,219	72.60%
11	878	61,047	9,658	187,867	6,923	264,020	75.17%
12	760	61,807	8,120	196,987	6,163	270,943	77.14%
13	643	62,450	6,359	203,346	5,520	277,106	78.80%
14	529	62,979	7,406	210,752	4,991	282,626	80.47%
15	522	63,501	7,830	220,582	4,469	287,617	81.89%
16	460	63,961	7,360	227,942	4,009	292,086	83.18%
17	381	64,342	6,477	234,419	3,628	296,095	84.31%
18	343	64,685	5,778	240,197	3,307	299,723	85.34%
19	327	64,990	6,213	246,410	2,980	303,000	86.28%
20	288	65,258	5,360	251,770	2,712	306,010	87.13%
21	233	65,491	4,863	256,633	2,479	308,722	87.80%
22	235	65,726	5,170	261,833	2,244	311,201	88.61%
23	210	65,936	4,830	266,663	2,034	313,445	89.25%
24	202	66,138	4,848	271,511	1,832	315,479	89.83%
25	159	66,297	3,975	275,486	1,673	317,311	90.30%
26	132	66,429	3,432	278,918	1,541	318,884	90.65%
27	138	66,567	3,726	282,644	1,403	320,526	91.29%
28	107	66,674	2,964	285,640	1,296	321,928	91.69%
29	102	66,776	2,958	288,598	1,194	323,224	92.03%
30	95	66,871	2,850	291,448	1,099	324,418	92.37%
31	88,968	67,000	3,007	294,455	1,002	325,517	92.69%
32	66	67,034	2,112	296,567	936	326,519	92.97%
33	67	67,101	2,244	298,811	868	327,455	93.24%
34	58	67,160	1,972	300,783	810	328,323	93.48%
35	57	67,217	1,995	302,778	753	329,133	93.71%
36	51	67,268	1,836	304,614	702	329,886	93.93%
37	53	67,321	1,961	306,575	649	330,588	94.13%
38	38	67,359	1,254	307,829	616	331,237	94.31%
39	35	67,389	1,365	309,194	581	331,853	94.49%
40	28	67,417	1,120	310,314	553	332,434	94.66%
41	26	67,443	1,066	311,380	527	332,987	94.81%
42	39	67,482	1,638	313,018	488	333,514	94.96%
43	43	67,523	1,903	315,121	467	334,002	95.10%
44	21	67,524	924	316,045	446	334,469	95.23%
45	17	67,541	765	316,810	429	334,915	95.36%
46	17	67,558	762	317,572	412	335,344	95.48%
47	16	67,574	752	318,324	396	335,756	95.60%
48	20	67,594	960	319,284	376	336,152	95.71%
49	13	67,607	637	319,921	363	336,528	95.82%
50	14	67,621	700	320,621	349	336,891	95.92%
51	8	67,629	408	321,029	341	337,240	96.02%
52	18	67,647	936	321,965	323	337,581	96.12%
53	12	67,659	636	322,601	311	337,904	96.21%
54	9	67,668	486	323,087	302	338,215	96.30%
55	10	67,678	550	323,637	292	338,517	96.38%
56	9	67,687	504	324,141	283	338,809	96.47%
57	12	67,699	684	324,825	271	339,082	96.55%
58	13	67,712	754	325,579	258	339,363	96.63%
59	14	67,726	826	326,405	244	339,621	96.70%
60	6	67,732	360	326,765	238	339,865	96.77%
61	11	67,743	671	327,436	227	340,103	96.84%
62	13	67,756	806	328,242	214	340,330	96.90%
63	8	67,764	504	328,746	206	340,544	96.96%
64	7	67,771	448	329,194	199	340,750	97.02%
65	7	67,778	455	329,649	192	340,949	97.08%
66	5	67,783	330	329,979	187	341,141	97.13%
67	7	67,790	469	330,448	180	341,328	97.19%
68	5	67,795	340	330,788	175	341,508	97.24%
69	7	67,796	420	331,207	174	341,683	97.29%
70	6	67,802	420	331,627	168	341,857	97.34%
71	7	67,809	497	332,124	161	342,025	97.38%
72	3	67,812	216	332,340	158	342,186	97.43%
73	1	67,813	73	332,413	157	342,344	97.47%
74	2	67,815	148	332,561	155	342,501	97.52%
75	7	67,822	525	333,086	148	342,656	97.56%
76	4	67,826	304	333,390	144	342,804	97.61%
77	4	67,830	308	333,698	140	342,948	97.65%
78	3	67,833	234	333,932	137	343,088	97.69%
79	5	67,838	395	334,327	132	343,225	97.73%
80	5	67,843	400	334,727	127	343,357	97.76%
81	5	67,848	405	335,132	122	343,484	97.80%
82	2	67,850	164	335,296	120	343,606	97.83%
83	2	67,852	166	335,462	118	343,728	97.87%
84	1	67,853	64	335,526	117	343,844	97.90%
85	2	67,855	170	335,696	115	343,961	97.93%
86	1	67,856	86	335,782	114	344,075	97.97%
87	1	67,857	87	335,869	113	344,190	98.00%
88	3	67,860	304	336,173	110	344,303	98.03%
89	4	67,864	356	336,529	106	344,413	98.06%
90	3	67,867	270	336,800	103	344,519	98.09%
91	2	67,869	162	337,012	102	344,622	98.12%
92	2	67,871	184	337,196	99	344,723	98.15%
93	3	67,874	279	337,475	96	344,822	98.18%
94	5	67,879	470	337,946	91	344,918	98.21%
95	1	67,880	96	338,042	90	345,100	98.26%
96	3	67,883	291	338,333	87	345,189	98.29%
97	2	67,885	196	338,529	85	345,277	98.31%
98	4	67,889	400	338,929	81	345,367	98.35%
99	2	67,891	204	339,133	79	345,459	98.40%
100	1	67,892	103	339,236	78	345,548	98.43%
101	3	67,895	312	339,548	75	345,636	98.46%
102	2	67,896	204	339,752	74	345,721	98.51%
103	1	67,897	114	339,866	73	345,809	98.55%
104	2	67,899	230	340,096	71	345,882	98.59%
105	1	67,900	116	340,212	70	345,953	98.63%
106	1	67,903	361	340,573	68	346,023	98.67%
107	2	67,905	236	340,809	65	346,090	98.74%
108	2	67,907	238	341,046	63	346,155	98.79%
109	3	67,910	360	341,406	60	346,218	98.84%
110	2	67,912	242	341,648	58	346,278	98.89%
111	2	67,913	244	341,892	57	346,335	98.94%
112	1	67,914	127	342,019	56	346,391	98.99%
113	1	67,915	128	342,146	55	346,447	99.04%
114	2	67,916	256	342,406	54	346,502	99.09%
115	2	67,918	260	342,676	52	346,556	99.14%
116	1	67,919	136	342,812	51	346,609	99.19%
117	1	67,920	138	342,950	50	346,661	99.24%
118	2	67,922	280	343,230	48	346,713	99.29%
119	1	67,923	141	343,371	47	346,764	99.34%
120	2	67,925	288	343,659	45	346,815	99.39%
121	1	67,926	146	343,805	44	346,865	99.44%
122	1	67,927	149	343,954	43	346,914	99.49%
123	1	67,928	150	344,103	42	346,962	99.54%
124	1	67,929	152	344,252	41	347,009	99.59%
125	1	67,930	153	344,401	40	347,055	99.64%
126	2	67,932	308	344,709	38	347,101	99.69%
127	1	67,933	155	344,864	37	347,146	99.74%
128	1	67,934	157	345,021	36	347,191	99.79%
129	2	67,936	316	345,336	34	347,235	99.84%
130	1	67,937	159	345,491	33	347,278	99.89%
131	1	67,938	161	345,646	32	347,320	99.94%
132	1	67,939	163	345,801	31	347,361	99.99%
133	1	67,940	165	345,956	30	347,401	100.00%
134	1	67,941	168	346,111	29	347,440	100.00%
135	1	67,942	169	346,266	28	347,478	100.00%
136	1	67,943	171	346,421	27	347,515	100.00%
137	2	67,945	346	346,767	25	347,551	100.00%
138	1	67,946	176	346,943	24	347,586	100.00%
139	1	67,947	178	347,119	23	347,620	100.00%
140	1	67,948	183	347,302	22	347,653	100.00%
141	2	67,950	370	347,672	20	347,685	100.00%
142	1	67,951</					

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 13
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	28	28	-	-	96	-	0.00%
1	4	32	4	4	92	96	7.19%
2	8	40	16	20	84	188	14.08%
3	8	48	24	44	76	272	20.37%
4	8	56	32	76	68	348	26.07%
5	12	68	60	136	56	416	31.16%
6	4	72	24	160	52	472	35.36%
7	2	74	14	174	50	524	39.25%
8	5	79	40	214	45	574	43.00%
9	2	81	18	232	43	619	46.37%
10	2	83	20	252	41	662	49.59%
11	5	88	55	307	36	703	52.66%
12	4	92	48	355	32	739	55.36%
13	3	95	39	394	29	771	57.75%
14	3	98	42	436	26	800	59.93%
16	2	100	32	468	24	852	63.82%
20	1	101	20	488	23	948	71.01%
21	2	103	42	530	21	971	72.73%
22	2	105	44	574	19	992	74.31%
23	1	106	23	597	18	1,011	75.73%
25	3	109	75	672	15	1,047	78.43%
28	1	110	28	700	14	1,092	81.80%
29	2	112	58	758	12	1,106	82.85%
30	1	113	30	788	11	1,118	83.75%
31	2	115	62	850	9	1,129	84.57%
32	1	116	32	882	8	1,138	85.24%
39	1	117	39	921	7	1,194	89.44%
43	1	118	43	964	6	1,222	91.54%
55	1	119	55	1,019	5	1,294	96.93%
60	1	120	60	1,079	4	1,319	98.80%
61	2	122	122	1,201	2	1,323	99.10%
66	1	123	66	1,267	1	1,333	99.85%
68	1	124	68	1,335	-	1,335	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 ☐
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 8 of 13
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	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%
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)

Schedule: E-14

Docket No.: 20250052

Page 9 of 13

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

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)	(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	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)

Schedule: E-14

Docket No.: 20250052

Page 10 of 13

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

Customer Class: Residential

Meter Size: 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)	(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	259	259	-	-	1,141	-	0.00%
1	268	527	268	268	873	1,141	13.80%
2	204	731	408	676	669	2,014	24.36%
3	137	868	411	1,087	532	2,683	32.45%
4	82	950	328	1,415	450	3,215	38.88%
5	84	1,034	420	1,835	366	3,665	44.33%
6	48	1,082	288	2,123	318	4,031	48.75%
7	49	1,131	343	2,466	269	4,349	52.60%
8	22	1,153	176	2,642	247	4,618	55.85%
9	22	1,175	198	2,840	225	4,865	58.84%
10	20	1,195	200	3,040	205	5,090	61.56%
11	13	1,208	143	3,183	192	5,295	64.04%
12	14	1,222	168	3,351	178	5,487	66.36%
13	12	1,234	156	3,507	166	5,665	68.52%
14	11	1,245	154	3,661	155	5,831	70.52%
15	9	1,254	135	3,796	146	5,986	72.40%
16	9	1,263	144	3,940	137	6,132	74.17%
17	13	1,276	221	4,161	124	6,269	75.82%
18	10	1,286	180	4,341	114	6,393	77.32%
19	8	1,294	152	4,493	106	6,507	78.70%
20	6	1,300	120	4,613	100	6,613	79.98%
21	6	1,306	126	4,739	94	6,713	81.19%
22	14	1,320	308	5,047	80	6,807	82.33%
23	3	1,323	69	5,116	77	6,887	83.30%
24	3	1,326	72	5,188	74	6,964	84.23%
25	8	1,334	200	5,388	66	7,038	85.12%
26	3	1,337	78	5,466	63	7,104	85.92%
27	3	1,340	81	5,547	60	7,167	86.68%
28	11	1,351	308	5,855	49	7,227	87.41%
29	1	1,352	29	5,884	48	7,276	88.00%
30	2	1,354	60	5,944	46	7,324	88.58%
31	4	1,358	124	6,068	42	7,370	89.14%
32	1	1,359	32	6,100	41	7,412	89.65%
33	1	1,360	33	6,133	40	7,453	90.14%
34	6	1,366	204	6,337	34	7,493	90.63%
36	2	1,368	72	6,409	32	7,561	91.45%
37	1	1,369	37	6,446	31	7,593	91.84%
38	1	1,370	38	6,484	30	7,624	92.21%
39	2	1,372	78	6,562	28	7,654	92.57%
40	2	1,374	80	6,642	26	7,682	92.91%
41	4	1,378	164	6,806	22	7,708	93.23%
42	1	1,379	42	6,848	21	7,730	93.49%
43	1	1,380	43	6,891	20	7,751	93.75%
49	2	1,382	98	6,989	18	7,871	95.20%
51	1	1,383	51	7,040	17	7,907	95.63%
52	1	1,384	52	7,092	16	7,924	95.84%
56	3	1,387	168	7,260	13	7,988	96.61%
57	2	1,389	114	7,374	11	8,001	96.77%
60	1	1,390	60	7,434	10	8,034	97.17%
61	2	1,392	122	7,556	8	8,044	97.29%
70	1	1,393	70	7,626	7	8,116	98.16%
72	1	1,394	72	7,698	6	8,130	98.33%
74	1	1,395	74	7,772	5	8,142	98.48%
87	1	1,396	87	7,859	4	8,207	99.26%
91	1	1,397	91	7,950	3	8,223	99.46%
97	1	1,398	97	8,047	2	8,241	99.67%
109	1	1,399	109	8,156	1	8,265	99.96%
112	1	1,400	112	8,268	-	8,268	100.00%

Billing Analysis Schedules

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"

Florida Public Service Commission

Schedule: E-14
Page 11 of 13
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)(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)(6)](5)	Percentage of Total
0	8,957	8,957	-	-	51,198	-	0.00%
1	8,474	17,431	8,474	8,474	42,724	51,198	16.27%
2	9,335	26,766	18,670	27,144	33,389	93,922	29.85%
3	7,842	34,608	23,526	50,670	25,547	127,311	40.47%
4	5,805	40,413	23,220	73,890	19,742	152,858	48.59%
5	3,871	44,284	19,355	93,245	15,871	172,600	54.80%
6	2,822	47,106	16,932	110,177	13,048	186,471	59.91%
7	2,099	49,205	14,693	124,870	10,950	201,520	64.05%
8	1,541	50,746	12,328	137,198	9,409	212,470	67.53%
9	1,173	51,919	10,557	147,755	8,236	221,876	70.52%
10	974	52,893	9,740	157,495	7,262	230,115	73.14%
11	813	53,706	8,943	166,438	6,449	237,377	75.45%
12	688	54,404	8,376	174,814	5,751	243,626	77.50%
13	606	55,010	7,878	182,692	5,145	249,577	79.33%
14	491	55,501	6,874	189,566	4,654	254,722	80.86%
15	486	55,987	7,440	197,006	4,158	259,376	82.44%
16	432	56,429	6,912	203,918	3,726	263,534	83.76%
17	349	56,778	5,933	209,851	3,377	267,260	84.95%
18	296	57,074	5,328	215,179	3,061	270,637	86.02%
19	306	57,380	5,814	220,993	2,775	273,718	87.00%
20	254	57,634	5,080	226,073	2,521	276,493	87.88%
21	224	57,858	4,704	230,777	2,297	279,014	88.68%
22	223	58,081	4,906	235,683	2,074	281,311	89.41%
23	194	58,275	4,462	240,145	1,880	283,385	90.07%
24	192	58,467	4,608	244,753	1,688	285,265	90.67%
25	152	58,619	3,800	248,553	1,536	286,953	91.21%
26	127	58,746	3,302	251,855	1,409	288,489	91.70%
27	132	58,878	3,564	255,419	1,277	289,898	92.14%
28	105	58,983	2,840	258,259	1,172	291,175	92.55%
29	96	59,079	2,784	261,143	1,076	292,347	92.82%
30	91	59,170	2,730	263,873	985	293,423	93.26%
31	94	59,264	2,914	266,787	891	294,408	93.58%
32	61	59,325	1,952	268,739	830	295,299	93.86%
33	66	59,391	2,178	270,917	764	296,129	94.12%
34	43	59,444	1,802	272,719	711	296,893	94.37%
35	55	59,499	1,925	274,644	656	297,604	94.59%
36	47	59,546	1,692	276,336	609	298,260	94.80%
37	59	59,598	1,924	278,260	557	298,869	95.00%
38	31	59,629	1,178	279,438	526	299,426	95.17%
39	35	59,664	1,365	280,803	491	299,952	95.34%
40	24	59,688	960	281,763	467	300,443	95.50%
41	23	59,711	943	282,706	444	300,910	95.64%
42	32	59,743	1,344	284,050	412	301,354	95.79%
43	18	59,761	774	284,824	394	301,766	95.92%
44	18	59,779	792	285,616	376	302,160	96.04%
45	15	59,794	675	286,291	361	302,536	96.16%
46	16	59,810	736	287,027	345	302,897	96.28%
47	14	59,824	658	287,685	331	303,242	96.38%
48	17	59,841	816	288,501	314	303,573	96.49%
49	11	59,852	539	289,040	303	303,887	96.59%
50	13	59,865	650	289,690	290	304,190	96.68%
51	7	59,872	357	290,047	283	304,480	96.78%
52	16	59,888	832	290,879	267	304,763	96.87%
53	9	59,898	530	291,409	257	305,030	96.95%
54	9	59,907	486	291,895	248	305,287	97.04%
55	8	59,915	440	292,335	240	305,535	97.11%
56	7	59,922	292	292,727	233	305,775	97.19%
57	10	59,932	570	293,297	223	306,008	97.26%
58	13	59,945	754	294,051	210	306,231	97.34%
59	10	59,955	590	294,641	200	306,441	97.40%
60	6	59,961	360	295,001	194	306,641	97.47%
61	11	59,972	671	295,672	183	306,835	97.53%
62	11	59,983	682	296,354	172	307,018	97.59%
63	6	59,989	378	296,732	166	307,190	97.64%
64	6	59,995	384	297,116	160	307,356	97.69%
65	5	59,999	260	297,376	156	307,516	97.74%
66	5	60,004	330	297,706	151	307,672	97.79%
67	7	60,011	469	298,175	144	307,823	97.84%
68	6	60,016	340	298,515	139	307,967	97.89%
69	5	60,017	69	298,584	138	308,106	97.93%
70	5	60,022	350	298,934	133	308,244	97.97%
71	6	60,028	426	299,360	127	308,377	98.02%
72	3	60,031	216	299,576	124	308,504	98.06%
73	3	60,032	73	299,649	123	308,628	98.10%
75	6	60,038	450	300,099	117	308,744	98.18%
76	4	60,041	228	300,327	114	308,991	98.21%
77	4	60,045	308	300,635	110	309,105	98.25%
78	2	60,047	156	300,791	108	309,215	98.28%
79	5	60,052	395	301,186	103	309,323	98.32%
80	5	60,057	400	301,586	98	309,426	98.35%
81	4	60,061	324	301,910	94	309,524	98.38%
82	2	60,063	164	302,074	92	309,616	98.41%
83	2	60,065	166	302,240	90	309,710	98.44%
85	1	60,066	85	302,325	89	309,890	98.50%
86	1	60,067	86	302,411	88	309,979	98.53%
87	1	60,068	87	302,498	87	310,067	98.55%
88	2	60,070	176	302,674	85	310,154	98.58%
89	4	60,074	356	303,030	81	310,236	98.61%
90	3	60,077	270	303,300	78	310,320	98.63%
91	2	60,079	182	303,482	76	310,398	98.66%
92	2	60,081	184	303,666	74	310,474	98.68%
93	3	60,084	279	303,945	71	310,548	98.71%
94	3	60,087	282	304,227	68	310,619	98.73%
96	1	60,088	98	304,323	67	310,755	98.77%
97	3	60,091	291	304,614	64	310,822	98.79%
98	2	60,093	196	304,810	62	310,886	98.81%
100	3	60,096	300	305,110	59	311,010	98.85%
102	2	60,098	204	305,314	57	311,128	98.88%
103	3	60,099	103	305,417	56	311,185	98.91%
104	3	60,102	312	305,729	53	311,241	98.93%
107	1	60,103	107	305,836	52	311,400	98.98%
110	1	60,104	114	305,950	51	311,764	99.09%
115	1	60,105	115	306,065	50	311,815	99.11%
116	1	60,106	116	306,181	49	311,865	99.13%
117	2	60,108	234	306,415	47	311,914	99.14%
118	2	60,110	236	306,651	45	311,961	99.16%
119	2	60,112	238	306,889	43	312,006	99.17%
120	3	60,115	360	307,249	40	312,049	99.18%
121	1	60,116	121	307,370	39	312,089	99.20%
122	1	60,117	122	307,492	38	312,128	99.21%
127	1	60,118	127	307,619	37	312,318	99.27%
129	1	60,119	129	307,748	36	312,392	99.29%
130	1	60,121	260	308,008	34	312,428	99.30%
138	1	60,122	138	308,146	33	312,700	99.39%
140	1	60,123	140	308,286	32	312,766	99.41%
141	1	60,124	141	308,427	31	312,798	99.42%
144	2	60,126	288	308,715	29	312,891	99.45%
146	1	60,127	146	308,861	28	312,949	99.47%
150	1	60,128	150	309,011	27	313,081	99.51%
153	1	60,129	153	309,164	26	313,142	99.53%
154	1	60,130	154	309,318	25	313,168	99.54%
157	1	60,131	157	309,475	24	313,243	99.56%
158	1	60,132	158	309,633	23	313,267	99.57%
159	1	60,133	159	309,792	22	313,290	99.58%
163	1	60,134	163	309,955	21	313,378	99.61%
166	1	60,135	166	310,121	20	313,441	99.63%
168	1	60,136	168	310,289	19	313,481	99.64%
169	1	60,137	169	310,458	18	313,500	99.65%
171	1	60,138	171	310,629	17	313,536	99.66%
173	2	60,140	346	310,975	15	313,570	99.67%
176	1	60,141	176	311,151	14	313,615	99.68%
178	1	60,142	178	311,329	13	313,643	99.69%
185	1	60,143	185	311,514	12	313,734	99.72%
193	1	60,144	193	311,707	11	313,830	99.75%
195	2	60,146	390	312,097	9	313,852	99.76%
209	1	60,147	209	312,306	8	313,978	99.80%
213	1	60,148	213	312,519	7	314,010	99.81%
215	1	60,149	215	312,734	6	314,024	99.81%
237	1	60,150	237	312,971	5	314,156	99.85%
278	1	60,151	278	313,249	4	314,361	99.92%
297	1	60,152	297	313,546	3	314,437	99.94%
318	1	60,153	318	313,864	2	314,500	99.96%
319	1	60,154	319	314,183	1	314,502	99.96%
432	1	60,155	432	314,615	-	314,615	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 ☒
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 12 of 13
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	22	22	-	-	92	-	0.00%
1	4	26	4	4	88	92	7.14%
2	7	33	14	18	81	180	13.96%
3	8	41	24	42	73	261	20.25%
4	8	49	32	74	65	334	25.91%
5	12	61	60	134	53	399	30.95%
6	4	65	24	158	49	452	35.07%
7	2	67	14	172	47	501	38.87%
8	4	71	32	204	43	548	42.51%
9	2	73	18	222	41	591	45.85%
10	2	75	20	242	39	632	49.03%
11	5	80	55	297	34	671	52.06%
12	4	84	48	345	30	705	54.69%
13	3	87	39	384	27	735	57.02%
14	2	89	28	412	25	762	59.12%
16	2	91	32	444	23	812	62.99%
20	1	92	20	464	22	904	70.13%
21	2	94	42	506	20	926	71.84%
22	1	95	22	528	19	946	73.39%
23	1	96	23	551	18	965	74.86%
25	3	99	75	626	15	1,001	77.66%
28	1	100	28	654	14	1,046	81.15%
29	2	102	58	712	12	1,060	82.23%
30	1	103	30	742	11	1,072	83.17%
31	2	105	62	804	9	1,083	84.02%
32	1	106	32	836	8	1,092	84.72%
39	1	107	39	875	7	1,148	89.06%
43	1	108	43	918	6	1,176	91.23%
55	1	109	55	973	5	1,248	96.82%
60	1	110	60	1,033	4	1,273	98.76%
61	2	112	122	1,155	2	1,277	99.07%
66	1	113	66	1,221	1	1,287	99.84%
68	1	114	68	1,289	-	1,289	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 ☒
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 13 of 13
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	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.)

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
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 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)	(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	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)

Schedule: E-14

Docket No.: 20250052

Page 2 of 9

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: All Meter Sizes

Meter Size: 1 1/2"

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)	(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
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)

Schedule: E-14

Docket No.: 20250052

Page 3 of 9

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: All Meter Sizes

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)	(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
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)

Schedule: E-14

Docket No.: 20250052

Page 4 of 9

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: All Meter Sizes

Meter Size: 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)	(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	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)

Schedule: E-14

Docket No.: 20250052

Page 5 of 9

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: All Meter Sizes

Meter Size: 5/8"

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	353	353	-	-	892	-	0.00%
1	117	470	117	117	775	892	17.82%
2	138	608	276	393	637	1,667	33.29%
3	148	756	444	837	489	2,304	46.02%
4	112	868	448	1,285	377	2,793	55.78%
5	100	968	500	1,785	277	3,170	63.31%
6	70	1,038	420	2,205	207	3,447	68.84%
7	53	1,091	371	2,576	154	3,654	72.98%
8	18	1,109	144	2,720	136	3,808	76.05%
9	22	1,131	198	2,918	114	3,944	78.77%
10	15	1,146	150	3,068	99	4,058	81.05%
11	13	1,159	143	3,211	86	4,157	83.02%
12	12	1,171	144	3,355	74	4,243	84.74%
13	9	1,180	117	3,472	65	4,317	86.22%
14	8	1,188	112	3,584	57	4,382	87.52%
15	3	1,191	45	3,629	54	4,439	88.66%
16	8	1,199	128	3,757	46	4,493	89.73%
17	7	1,206	119	3,876	39	4,539	90.65%
18	4	1,210	72	3,948	35	4,578	91.43%
19	1	1,211	19	3,967	34	4,613	92.13%
20	3	1,214	60	4,027	31	4,647	92.81%
21	5	1,219	105	4,132	26	4,678	93.43%
22	1	1,220	22	4,154	25	4,704	93.95%
23	4	1,224	92	4,246	21	4,729	94.45%
24	2	1,226	48	4,294	19	4,750	94.87%
25	1	1,227	25	4,319	18	4,769	95.25%
26	1	1,228	26	4,345	17	4,787	95.61%
27	1	1,229	27	4,372	16	4,804	95.95%
28	1	1,230	28	4,400	15	4,820	96.27%
29	2	1,232	58	4,458	13	4,835	96.56%
30	1	1,233	30	4,488	12	4,848	96.82%
31	2	1,235	62	4,550	10	4,860	97.06%
32	1	1,236	32	4,582	9	4,870	97.26%
33	1	1,237	33	4,615	8	4,879	97.44%
35	1	1,238	35	4,650	7	4,895	97.76%
37	2	1,240	74	4,724	5	4,909	98.04%
45	1	1,241	45	4,769	4	4,949	98.84%
53	1	1,242	53	4,822	3	4,981	99.48%
54	1	1,243	54	4,876	2	4,984	99.54%
55	1	1,244	55	4,931	1	4,986	99.58%
76	1	1,245	76	5,007	-	5,007	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 6 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)	(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	6,164	6,164	-	-	36,123	-	0.00%
1	5,088	11,252	5,088	5,088	31,035	36,123	18.11%
2	6,239	17,491	12,478	17,566	24,796	67,158	33.68%
3	5,830	23,321	17,490	35,056	18,966	91,954	46.11%
4	4,560	27,881	18,240	53,296	14,406	110,920	55.62%
5	3,465	31,346	17,325	70,621	10,941	125,326	62.84%
6	2,562	33,908	15,372	85,993	8,379	136,267	68.33%
7	1,764	35,672	12,348	98,341	6,615	144,646	72.53%
8	1,350	37,022	10,800	109,141	5,265	151,261	75.85%
9	944	37,966	8,496	117,637	4,321	156,526	78.49%
10	726	38,692	7,260	124,897	3,595	160,847	80.65%
11	568	39,260	6,248	131,145	3,027	164,442	82.46%
12	459	39,719	5,508	136,653	2,568	167,469	83.98%
13	372	40,091	4,836	141,489	2,196	170,037	85.26%
14	284	40,375	3,976	145,465	1,912	172,233	86.36%
15	244	40,619	3,660	149,125	1,668	174,145	87.32%
16	189	40,808	3,024	152,149	1,479	175,813	88.16%
17	157	40,965	2,669	154,818	1,322	177,292	88.90%
18	166	41,131	2,988	157,806	1,156	178,614	89.56%
19	111	41,242	2,109	159,915	1,045	179,770	90.14%
20	98	41,340	1,960	161,875	947	180,815	90.67%
21	73	41,413	1,533	163,408	874	181,762	91.14%
22	76	41,489	1,672	165,080	798	182,636	91.58%
23	64	41,553	1,472	166,552	734	183,434	91.98%
24	49	41,602	1,176	167,728	685	184,168	92.35%
25	57	41,659	1,425	169,153	628	184,853	92.69%
26	52	41,711	1,352	170,505	576	185,481	93.01%
27	31	41,742	837	171,342	545	186,057	93.30%
28	38	41,780	1,064	172,406	507	186,602	93.57%
29	29	41,809	841	173,247	478	187,109	93.82%
30	30	41,839	900	174,147	448	187,587	94.06%
31	27	41,866	837	174,984	421	188,035	94.29%
32	35	41,901	1,120	176,104	386	188,456	94.50%
33	30	41,931	990	177,094	356	188,842	94.69%
34	20	41,951	680	177,774	336	189,198	94.87%
35	22	41,973	770	178,544	314	189,534	95.04%
36	17	41,990	612	179,156	297	189,848	95.20%
37	13	42,003	481	179,637	284	190,145	95.35%
38	18	42,021	684	180,321	266	190,429	95.49%
39	13	42,034	507	180,828	253	190,695	95.62%
40	14	42,048	560	181,388	239	190,948	95.75%
41	10	42,058	410	181,798	229	191,187	95.87%
42	9	42,067	378	182,176	220	191,416	95.98%
43	13	42,080	559	182,735	207	191,636	96.09%
44	8	42,088	352	183,087	199	191,843	96.20%
45	10	42,098	450	183,537	189	192,042	96.30%
46	11	42,109	506	184,043	178	192,231	96.39%
47	6	42,115	282	184,325	172	192,409	96.48%
48	13	42,128	624	184,949	159	192,581	96.57%
49	6	42,134	294	185,243	153	192,740	96.65%
50	8	42,142	400	185,643	145	192,893	96.72%
51	5	42,147	255	185,898	140	193,038	96.80%
52	3	42,150	156	186,054	137	193,178	96.87%
53	6	42,156	318	186,372	131	193,315	96.94%
54	2	42,158	108	186,480	129	193,446	97.00%
55	3	42,161	165	186,645	126	193,575	97.07%
56	1	42,162	56	186,701	125	193,701	97.13%
57	3	42,165	171	186,872	122	193,826	97.19%
58	4	42,169	232	187,104	118	193,948	97.25%
59	6	42,175	354	187,458	112	194,066	97.31%
60	4	42,179	240	187,698	108	194,178	97.37%
61	2	42,181	122	187,820	106	194,286	97.42%
62	1	42,182	62	187,882	105	194,392	97.48%
63	2	42,184	126	188,008	103	194,497	97.53%
64	2	42,186	128	188,136	101	194,600	97.58%
65	2	42,188	130	188,266	99	194,701	97.63%
66	1	42,189	66	188,332	98	194,800	97.68%

Billing Analysis Schedules

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"

Florida Public Service Commission

Schedule: E-14

Page 7 of 9

Preparer: Aaron Silas

67	3	42,192	201	188,533	95	194,898	97.73%
69	1	42,193	69	188,602	94	195,088	97.82%
70	6	42,199	420	189,022	88	195,182	97.87%
71	3	42,202	213	189,235	85	195,270	97.92%
72	2	42,204	144	189,379	83	195,355	97.96%
73	1	42,205	73	189,452	82	195,438	98.00%
74	1	42,206	74	189,526	81	195,520	98.04%
75	1	42,207	75	189,601	80	195,601	98.08%
76	4	42,211	304	189,905	76	195,681	98.12%
77	1	42,212	77	189,982	75	195,757	98.16%
78	2	42,214	156	190,138	73	195,832	98.20%
79	1	42,215	79	190,217	72	195,905	98.23%
81	1	42,216	81	190,298	71	196,049	98.31%
82	3	42,219	246	190,544	68	196,120	98.34%
84	1	42,220	84	190,628	67	196,256	98.41%
85	1	42,221	85	190,713	66	196,323	98.44%
87	5	42,226	435	191,148	61	196,455	98.51%
88	1	42,227	88	191,236	60	196,516	98.54%
89	1	42,228	89	191,325	59	196,576	98.57%
94	3	42,231	282	191,607	56	196,871	98.72%
95	2	42,233	190	191,797	54	196,927	98.75%
96	2	42,235	192	191,989	52	196,981	98.77%
97	2	42,237	194	192,183	50	197,033	98.80%
98	3	42,240	294	192,477	47	197,083	98.83%
100	1	42,241	100	192,577	46	197,177	98.87%
102	1	42,242	102	192,679	45	197,269	98.92%
103	2	42,244	206	192,885	43	197,314	98.94%
104	2	42,246	208	193,093	41	197,357	98.96%
105	1	42,247	105	193,198	40	197,398	98.98%
108	1	42,248	108	193,306	39	197,518	99.04%
109	2	42,250	218	193,524	37	197,557	99.06%
110	1	42,251	110	193,634	36	197,594	99.08%
112	2	42,253	224	193,858	34	197,666	99.12%
116	1	42,254	116	193,974	33	197,802	99.19%
119	1	42,255	119	194,093	32	197,901	99.24%
122	1	42,256	122	194,215	31	197,997	99.28%
123	1	42,257	123	194,338	30	198,028	99.30%
124	3	42,260	372	194,710	27	198,058	99.31%
130	1	42,261	130	194,840	26	198,220	99.40%
131	2	42,263	262	195,102	24	198,246	99.41%
132	1	42,264	132	195,234	23	198,270	99.42%
133	1	42,265	133	195,367	22	198,293	99.43%
134	1	42,266	134	195,501	21	198,315	99.44%
135	1	42,267	135	195,636	20	198,336	99.45%
136	1	42,268	136	195,772	19	198,356	99.46%
138	1	42,269	138	195,910	18	198,394	99.48%
140	3	42,272	420	196,330	15	198,430	99.50%
142	2	42,274	284	196,614	13	198,460	99.52%
159	1	42,275	159	196,773	12	198,681	99.63%
167	1	42,276	167	196,940	11	198,777	99.67%
170	1	42,277	170	197,110	10	198,810	99.69%
172	1	42,278	172	197,282	9	198,830	99.70%
175	1	42,279	175	197,457	8	198,857	99.71%
177	1	42,280	177	197,634	7	198,873	99.72%
180	1	42,281	180	197,814	6	198,894	99.73%
184	1	42,282	184	197,998	5	198,918	99.75%
252	1	42,283	252	198,250	4	199,258	99.92%
253	1	42,284	253	198,503	3	199,262	99.92%
265	1	42,285	265	198,768	2	199,298	99.94%
296	1	42,286	296	199,064	1	199,360	99.97%
362	1	42,287	362	199,426	-	199,426	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 8 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)	(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)

Schedule: E-14

Docket No.: 20250052

Page 9 of 9

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: All Meter Sizes

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
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)	(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	3059	3059	0	0	0	0	0%

CSWR-Florida does not have individual usage data due to being a sewer only provider billing through a 3rd party water provider

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: E-14

Docket No.: 20250052

Page 1 of 13

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

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)	(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	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 13
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	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 3 of 13

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: 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)	(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	5	5	-	-	20	-	0.00%
1	3	8	3	3	17	20	40.00%
2	12	20	24	27	5	37	74.00%
3	2	22	6	33	3	42	84.00%
4	1	23	4	37	2	45	90.00%
5	1	24	5	42	1	47	94.00%
8	1	25	8	50	-	50	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: E-14

Docket No.: 20250052

Page 4 of 13

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: 5/8"

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	55	55	-	-	128	-	0.00%
1	27	82	27	27	101	128	21.16%
2	17	99	34	61	84	229	37.85%
3	18	117	54	115	66	313	51.74%
4	17	134	68	183	49	379	62.64%
5	15	149	75	258	34	428	70.74%
6	6	155	36	294	28	462	76.36%
7	6	161	42	336	22	490	80.99%
8	3	164	24	360	19	512	84.63%
9	3	167	27	387	16	531	87.77%
11	3	170	33	420	13	563	93.06%
12	3	173	36	456	10	576	95.21%
13	3	176	39	495	7	586	96.86%
14	2	178	28	523	5	593	98.02%
15	3	181	45	568	2	598	98.84%
18	1	182	18	586	1	604	99.83%
19	1	183	19	605	-	605	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: E-14

Docket No.: 20250052

Page 5 of 13

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

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)	(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	533	533	-	-	4,639	-	0.00%
1	633	1,166	633	633	4,006	4,639	20.97%
2	949	2,115	1,898	2,531	3,057	8,645	39.07%
3	780	2,895	2,340	4,871	2,277	11,702	52.89%
4	620	3,515	2,480	7,351	1,657	13,979	63.18%
5	468	3,983	2,340	9,691	1,189	15,636	70.67%
6	291	4,274	1,746	11,437	898	16,825	76.04%
7	212	4,486	1,484	12,921	686	17,723	80.10%
8	166	4,652	1,328	14,249	520	18,409	83.20%
9	117	4,769	1,053	15,302	403	18,929	85.55%
10	83	4,852	830	16,132	320	19,332	87.37%
11	56	4,908	616	16,748	264	19,652	88.82%
12	36	4,944	432	17,180	228	19,916	90.01%
13	38	4,982	494	17,674	190	20,144	91.04%
14	26	5,008	364	18,038	164	20,334	91.90%
15	18	5,026	270	18,308	146	20,498	92.64%
16	24	5,050	384	18,692	122	20,644	93.30%
17	12	5,062	204	18,896	110	20,766	93.85%
18	11	5,073	198	19,094	99	20,876	94.35%
19	12	5,085	228	19,322	87	20,975	94.80%
20	7	5,092	140	19,462	80	21,062	95.19%
21	6	5,098	126	19,588	74	21,142	95.55%
22	8	5,106	176	19,764	66	21,216	95.89%
23	5	5,111	115	19,879	61	21,282	96.19%
24	5	5,116	120	19,999	56	21,343	96.46%
25	5	5,121	125	20,124	51	21,399	96.71%
26	4	5,125	104	20,228	47	21,450	96.94%
27	4	5,129	108	20,336	43	21,497	97.16%
28	4	5,133	112	20,448	39	21,540	97.35%
29	2	5,135	58	20,506	37	21,579	97.53%
30	3	5,138	90	20,596	34	21,616	97.70%
31	2	5,140	62	20,658	32	21,650	97.85%
33	2	5,142	66	20,724	30	21,714	98.14%
34	3	5,145	102	20,826	27	21,744	98.27%
35	4	5,149	140	20,966	23	21,771	98.40%
36	1	5,150	36	21,002	22	21,794	98.50%
37	2	5,152	74	21,076	20	21,816	98.60%
38	2	5,154	76	21,152	18	21,836	98.69%
39	4	5,158	156	21,308	14	21,854	98.77%
42	2	5,160	84	21,392	12	21,896	98.96%
44	1	5,161	44	21,436	11	21,920	99.07%
45	2	5,163	90	21,526	9	21,931	99.12%
46	1	5,164	46	21,572	8	21,940	99.16%
48	1	5,165	48	21,620	7	21,956	99.23%
54	1	5,166	54	21,674	6	21,998	99.42%
56	2	5,168	112	21,786	4	22,010	99.48%
59	1	5,169	59	21,845	3	22,022	99.53%
65	1	5,170	65	21,910	2	22,040	99.61%
92	1	5,171	92	22,002	1	22,094	99.86%
124	1	5,172	124	22,126	-	22,126	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 6 of 13
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	-	-	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 (Tradewinds Utilities, Inc.)

Schedule: E-14

Docket No.: 20250052

Page 7 of 13

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)	(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	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 8 of 13

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)	(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	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 9 of 13

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)	(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	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 10 of 13

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [] or Wastewater [X]

Customer Class: Residential

Meter Size: 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)	(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	5	5	-	-	20	-	0.00%
1	3	8	3	3	17	20	40.00%
2	12	20	24	27	5	37	74.00%
3	2	22	6	33	3	42	84.00%
4	1	23	4	37	2	45	90.00%
5	1	24	5	42	1	47	94.00%
8	1	25	8	50	-	50	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: E-14

Docket No.: 20250052

Page 11 of 13

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [] or Wastewater [X]

Customer Class: Residential

Meter Size: 5/8"

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	21	21	-	-	63	-	0.00%
1	15	36	15	15	48	63	27.39%
2	11	47	22	37	37	111	48.26%
3	13	60	39	76	24	148	64.35%
4	9	69	36	112	15	172	74.78%
5	6	75	30	142	9	187	81.30%
6	1	76	6	148	8	196	85.22%
7	1	77	7	155	7	204	88.70%
8	3	80	24	179	4	211	91.74%
9	1	81	9	188	3	215	93.48%
13	1	82	13	201	2	227	98.70%
14	1	83	14	215	1	229	99.57%
15	1	84	15	230	-	230	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: E-14

Docket No.: 20250052

Page 12 of 13

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)	(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	398	398	-	-	3,295	-	0.00%
1	480	878	480	480	2,815	3,295	22.36%
2	730	1,608	1,460	1,940	2,085	6,110	41.46%
3	566	2,174	1,698	3,638	1,519	8,195	55.61%
4	417	2,591	1,668	5,306	1,102	9,714	65.92%
5	320	2,911	1,600	6,906	782	10,816	73.40%
6	194	3,105	1,164	8,070	588	11,598	78.71%
7	146	3,251	1,022	9,092	442	12,186	82.70%
8	115	3,366	920	10,012	327	12,628	85.69%
9	82	3,448	738	10,750	245	12,955	87.91%
10	63	3,511	630	11,380	182	13,200	89.58%
11	31	3,542	341	11,721	151	13,382	90.81%
12	18	3,560	216	11,937	133	13,533	91.84%
13	29	3,589	377	12,314	104	13,666	92.74%
14	15	3,604	210	12,524	89	13,770	93.44%
15	9	3,613	135	12,659	80	13,859	94.05%
16	14	3,627	224	12,883	66	13,939	94.59%
17	9	3,636	153	13,036	57	14,005	95.04%
18	7	3,643	126	13,162	50	14,062	95.43%
19	5	3,648	95	13,257	45	14,112	95.77%
20	6	3,654	120	13,377	39	14,157	96.07%
21	3	3,657	63	13,440	36	14,196	96.34%
22	4	3,661	88	13,528	32	14,232	96.58%
23	2	3,663	46	13,574	30	14,264	96.80%
24	3	3,666	72	13,646	27	14,294	97.00%
25	3	3,669	75	13,721	24	14,321	97.18%
26	3	3,672	78	13,799	21	14,345	97.35%
28	1	3,673	28	13,827	20	14,387	97.63%
29	1	3,674	29	13,856	19	14,407	97.77%
30	2	3,676	60	13,916	17	14,426	97.90%
31	1	3,677	31	13,947	16	14,443	98.01%
34	2	3,679	68	14,015	14	14,491	98.34%
35	1	3,680	35	14,050	13	14,505	98.43%
36	1	3,681	36	14,086	12	14,518	98.52%
38	1	3,682	38	14,124	11	14,542	98.68%
39	4	3,686	156	14,280	7	14,553	98.76%
45	2	3,688	90	14,370	5	14,595	99.04%
46	1	3,689	46	14,416	4	14,600	99.08%
48	1	3,690	48	14,464	3	14,608	99.13%
56	1	3,691	56	14,520	2	14,632	99.29%
92	1	3,692	92	14,612	1	14,704	99.78%
124	1	3,693	124	14,736	-	14,736	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: E-14

Docket No.: 20250052

Page 13 of 13

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
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 ☒ 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)	(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	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 ☐
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)	(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	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 ☐
Customer Class: Residential
Meter Size: 5/8"

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)	(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	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 ☐
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)	(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	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 ☒
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)	(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	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 ☒
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)	(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	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 ☒
Customer Class: Residential
Meter Size: 5/8"

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	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 ☒
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)	(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	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 36
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
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 36
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
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 36
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
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 36
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
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 36
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
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 36
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
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 36
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
0	3,086	3,086	-	-	5,661	-	0.00%
1	1,062	4,148	1,062	1,062	4,599	5,661	15.30%
2	1,019	5,167	2,038	3,100	3,580	10,260	27.72%
3	870	6,037	2,610	5,710	2,710	13,840	37.40%
4	607	6,644	2,428	8,138	2,103	16,550	44.72%
5	493	7,137	2,465	10,603	1,610	18,653	50.40%
6	307	7,444	1,842	12,445	1,303	20,263	54.75%
7	232	7,676	1,624	14,069	1,071	21,566	58.28%
8	153	7,829	1,224	15,293	918	22,637	61.17%
9	117	7,946	1,053	16,346	801	23,555	63.65%
10	94	8,040	940	17,286	707	24,356	65.81%
11	70	8,110	770	18,056	637	25,063	67.73%
12	43	8,153	516	18,572	594	25,700	69.45%
13	46	8,199	598	19,170	548	26,294	71.05%
14	46	8,245	644	19,814	502	26,842	72.53%
15	39	8,284	585	20,399	463	27,344	73.89%
16	40	8,324	640	21,039	423	27,807	75.14%
17	35	8,359	595	21,634	388	28,230	76.28%
18	26	8,385	468	22,102	362	28,618	77.33%
19	24	8,409	456	22,558	338	28,980	78.31%
20	17	8,426	340	22,898	321	29,318	79.22%
21	20	8,446	420	23,318	301	29,639	80.09%
22	27	8,473	594	23,912	274	29,940	80.90%
23	23	8,496	529	24,441	251	30,214	81.64%
24	11	8,507	264	24,705	240	30,465	82.32%
25	19	8,526	475	25,180	221	30,705	82.97%
26	8	8,534	208	25,388	213	30,926	83.57%
27	15	8,549	405	25,793	198	31,139	84.14%
28	17	8,566	476	26,269	181	31,337	84.68%
29	17	8,583	493	26,762	164	31,518	85.17%
30	7	8,590	210	26,972	157	31,682	85.61%
31	13	8,603	403	27,375	144	31,839	86.04%
32	7	8,610	224	27,599	137	31,983	86.42%
33	4	8,614	132	27,731	133	32,120	86.79%
34	10	8,624	340	28,071	123	32,253	87.15%
35	7	8,631	245	28,316	116	32,376	87.49%
36	4	8,635	144	28,460	112	32,492	87.80%
37	7	8,642	259	28,719	105	32,604	88.10%
38	6	8,648	228	28,947	99	32,709	88.39%
39	4	8,652	156	29,103	95	32,808	88.65%
40	5	8,657	200	29,303	90	32,903	88.91%
41	5	8,662	205	29,508	85	32,993	89.15%
42	1	8,663	42	29,550	84	33,078	89.38%
43	2	8,665	86	29,636	82	33,162	89.61%
44	4	8,669	176	29,812	78	33,244	89.83%
45	3	8,672	135	29,947	75	33,322	90.04%
46	4	8,676	184	30,131	71	33,397	90.25%
47	3	8,679	141	30,272	68	33,468	90.44%
48	2	8,681	96	30,368	66	33,536	90.62%
49	5	8,686	245	30,613	61	33,602	90.80%
51	5	8,691	255	30,868	56	33,724	91.13%
52	3	8,694	156	31,024	53	33,780	91.28%
53	3	8,697	159	31,183	50	33,833	91.42%
54	2	8,699	108	31,291	48	33,883	91.56%
56	4	8,703	224	31,515	44	33,979	91.82%
57	6	8,709	342	31,857	38	34,023	91.94%
58	1	8,710	58	31,915	37	34,061	92.04%
59	2	8,712	118	32,033	35	34,098	92.14%
60	2	8,714	120	32,153	33	34,133	92.23%
61	3	8,717	183	32,336	30	34,166	92.32%
63	1	8,718	63	32,399	29	34,226	92.49%
64	1	8,719	64	32,463	28	34,255	92.56%
66	1	8,720	66	32,529	27	34,311	92.71%
70	1	8,721	70	32,599	26	34,419	93.01%
72	3	8,724	216	32,815	23	34,471	93.15%
73	1	8,725	73	32,888	22	34,494	93.21%
74	2	8,727	148	33,036	20	34,516	93.27%
77	1	8,728	77	33,113	19	34,576	93.43%
83	1	8,729	83	33,196	18	34,690	93.74%
86	2	8,731	172	33,368	16	34,744	93.88%
87	1	8,732	87	33,455	15	34,760	93.93%
91	1	8,733	91	33,546	14	34,820	94.09%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☒ or Wastewater ☐
Customer Class: Residential
Meter Size: 3/4"

Schedule: E-14
Page 8 of 36
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
97	1	8,734	97	33,643	13	34,904	94.32%
109	1	8,735	109	33,752	12	35,060	94.74%
111	1	8,736	111	33,863	11	35,084	94.80%
112	1	8,737	112	33,975	10	35,095	94.83%
149	2	8,739	298	34,273	8	35,465	95.83%
157	1	8,740	157	34,430	7	35,529	96.01%
160	1	8,741	160	34,590	6	35,550	96.06%
172	1	8,742	172	34,762	5	35,622	96.26%
180	1	8,743	180	34,942	4	35,662	96.37%
226	1	8,744	226	35,168	3	35,846	96.86%
283	1	8,745	283	35,451	2	36,017	97.32%
339	1	8,746	339	35,790	1	36,129	97.63%
1217	1	8,747	1,217	37,007	-	37,007	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"

Schedule: E-14
Page 9 of 36
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
0	12,097	12,097	-	-	61,353	-	0.00%
1	10,329	22,426	10,329	10,329	51,024	61,353	16.64%
2	11,246	33,672	22,492	32,821	39,778	112,377	30.47%
3	9,571	43,243	28,713	61,534	30,207	152,155	41.26%
4	7,029	50,272	28,116	89,650	23,178	182,362	49.45%
5	4,761	55,033	23,805	113,455	18,417	205,540	55.74%
6	3,445	58,478	20,670	134,125	14,972	223,957	60.73%
7	2,528	61,006	17,696	151,821	12,444	238,929	64.79%
8	1,829	62,835	14,632	166,453	10,615	251,373	68.17%
9	1,396	64,231	12,564	179,017	9,219	261,988	71.05%
10	1,136	65,367	11,360	190,377	8,083	271,207	73.55%
11	929	66,296	10,219	200,596	7,154	279,290	75.74%
12	800	67,096	9,600	210,196	6,354	286,444	77.68%
13	674	67,770	8,762	218,958	5,680	292,798	79.40%
14	545	68,315	7,630	226,588	5,135	298,478	80.94%
15	533	68,848	7,995	234,583	4,602	303,613	82.33%
16	477	69,325	7,632	242,215	4,125	308,215	83.58%
17	390	69,715	6,630	248,845	3,735	312,340	84.70%
18	337	70,052	6,066	254,911	3,398	316,075	85.71%
19	334	70,386	6,346	261,257	3,064	319,473	86.63%
20	274	70,660	5,480	266,737	2,790	322,537	87.47%
21	245	70,905	5,145	271,882	2,545	325,327	88.22%
22	238	71,143	5,236	277,118	2,307	327,872	88.91%
23	216	71,359	4,968	282,086	2,091	330,179	89.54%
24	205	71,564	4,920	287,006	1,886	332,270	90.11%
25	161	71,725	4,025	291,031	1,725	334,156	90.62%
26	136	71,861	3,536	294,567	1,589	335,881	91.08%
27	143	72,004	3,861	298,428	1,446	337,470	91.52%
28	110	72,114	3,080	301,508	1,336	338,916	91.91%
29	108	72,222	3,132	304,640	1,228	340,252	92.27%
30	98	72,320	2,940	307,580	1,130	341,480	92.60%
31	99	72,419	3,069	310,649	1,031	342,610	92.91%
32	69	72,488	2,208	312,857	962	343,641	93.19%
33	71	72,559	2,343	315,200	891	344,603	93.45%
34	59	72,618	2,006	317,206	832	345,494	93.69%
35	59	72,677	2,065	319,271	773	346,326	93.92%
36	51	72,728	1,836	321,107	722	347,099	94.13%
37	55	72,783	2,035	323,142	667	347,821	94.32%
38	34	72,817	1,292	324,434	633	348,488	94.50%
39	36	72,853	1,404	325,838	597	349,121	94.67%
40	29	72,882	1,160	326,998	568	349,718	94.84%
41	26	72,908	1,066	328,064	542	350,286	94.99%
42	40	72,948	1,680	329,744	502	350,828	95.14%
43	21	72,969	903	330,647	481	351,330	95.27%
44	21	72,990	924	331,571	460	351,811	95.40%
45	19	73,009	855	332,426	441	352,271	95.53%
46	17	73,026	782	333,208	424	352,712	95.65%
47	18	73,044	846	334,054	406	353,136	95.76%
48	20	73,064	960	335,014	386	353,542	95.87%
49	14	73,078	686	335,700	372	353,928	95.98%
50	14	73,092	700	336,400	358	354,300	96.08%
51	9	73,101	459	336,859	349	354,658	96.18%
52	18	73,119	936	337,795	331	355,007	96.27%
53	13	73,132	689	338,484	318	355,338	96.36%
54	10	73,142	540	339,024	308	355,656	96.45%
55	11	73,153	605	339,629	297	355,964	96.53%
56	9	73,162	504	340,133	288	356,261	96.61%
57	12	73,174	684	340,817	276	356,549	96.69%
58	13	73,187	754	341,571	263	356,825	96.76%
59	14	73,201	826	342,397	249	357,088	96.84%
60	6	73,207	360	342,757	243	357,337	96.90%
61	11	73,218	671	343,428	232	357,580	96.97%
62	13	73,231	806	344,234	219	357,812	97.03%
63	8	73,239	504	344,738	211	358,031	97.09%
64	7	73,246	448	345,186	204	358,242	97.15%
65	8	73,254	520	345,706	196	358,446	97.20%
66	5	73,259	330	346,036	191	358,642	97.26%
67	7	73,266	469	346,505	184	358,833	97.31%
68	5	73,271	340	346,845	179	359,017	97.36%
69	3	73,274	207	347,052	176	359,196	97.41%
70	6	73,280	420	347,472	170	359,372	97.45%
71	7	73,287	497	347,969	163	359,542	97.50%

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"

Schedule: E-14
Page 10 of 36
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
72	3	73,290	216	348,185	160	359,705	97.55%
73	1	73,291	73	348,258	159	359,865	97.59%
74	2	73,293	148	348,406	157	360,024	97.63%
75	7	73,300	525	348,931	150	360,181	97.67%
76	5	73,305	380	349,311	145	360,331	97.71%
77	4	73,309	308	349,619	141	360,476	97.75%
78	3	73,312	234	349,853	138	360,617	97.79%
79	5	73,317	395	350,248	133	360,755	97.83%
80	5	73,322	400	350,648	128	360,888	97.87%
81	5	73,327	405	351,053	123	361,016	97.90%
82	2	73,329	164	351,217	121	361,139	97.93%
83	2	73,331	166	351,383	119	361,260	97.97%
84	1	73,332	84	351,467	118	361,379	98.00%
85	2	73,334	170	351,637	116	361,497	98.03%
86	1	73,335	86	351,723	115	361,613	98.06%
87	1	73,336	87	351,810	114	361,728	98.09%
88	3	73,339	264	352,074	111	361,842	98.12%
89	4	73,343	356	352,430	107	361,953	98.15%
90	3	73,346	270	352,700	104	362,060	98.18%
91	2	73,348	182	352,882	102	362,164	98.21%
92	2	73,350	184	353,066	100	362,266	98.24%
93	4	73,354	372	353,438	96	362,366	98.27%
94	5	73,359	470	353,908	91	362,462	98.29%
96	1	73,360	96	354,004	90	362,644	98.34%
97	3	73,363	291	354,295	87	362,734	98.37%
98	2	73,365	196	354,491	85	362,821	98.39%
100	4	73,369	400	354,891	81	362,991	98.44%
102	2	73,371	204	355,095	79	363,153	98.48%
103	1	73,372	103	355,198	78	363,232	98.50%
104	3	73,375	312	355,510	75	363,310	98.52%
107	1	73,376	107	355,617	74	363,535	98.58%
114	1	73,377	114	355,731	73	364,053	98.72%
115	2	73,379	230	355,961	71	364,126	98.74%
116	1	73,380	116	356,077	70	364,197	98.76%
117	3	73,383	351	356,428	67	364,267	98.78%
118	2	73,385	236	356,664	65	364,334	98.80%
119	2	73,387	238	356,902	63	364,399	98.82%
120	3	73,390	360	357,262	60	364,462	98.84%
121	2	73,392	242	357,504	58	364,522	98.85%
122	1	73,393	122	357,626	57	364,580	98.87%
127	1	73,394	127	357,753	56	364,865	98.94%
128	1	73,395	128	357,881	55	364,921	98.96%
129	1	73,396	129	358,010	54	364,976	98.97%
130	2	73,398	260	358,270	52	365,030	98.99%
136	1	73,399	136	358,406	51	365,342	99.07%
138	1	73,400	138	358,544	50	365,444	99.10%
140	2	73,402	280	358,824	48	365,544	99.13%
141	1	73,403	141	358,965	47	365,592	99.14%
144	2	73,405	288	359,253	45	365,733	99.18%
146	1	73,406	146	359,399	44	365,823	99.20%
149	1	73,407	149	359,548	43	365,955	99.24%
150	1	73,408	150	359,698	42	365,998	99.25%
152	1	73,409	152	359,850	41	366,082	99.27%
153	1	73,410	153	360,003	40	366,123	99.29%
154	2	73,412	308	360,311	38	366,163	99.30%
155	1	73,413	155	360,466	37	366,201	99.31%
157	1	73,414	157	360,623	36	366,275	99.33%
158	2	73,416	316	360,939	34	366,311	99.34%
159	1	73,417	159	361,098	33	366,345	99.35%
161	1	73,418	161	361,259	32	366,411	99.36%
163	1	73,419	163	361,422	31	366,475	99.38%
166	1	73,420	166	361,588	30	366,568	99.41%
168	1	73,421	168	361,756	29	366,628	99.42%
169	1	73,422	169	361,925	28	366,657	99.43%
171	1	73,423	171	362,096	27	366,713	99.45%
173	2	73,425	346	362,442	25	366,767	99.46%
176	1	73,426	176	362,618	24	366,842	99.48%
178	1	73,427	178	362,796	23	366,890	99.49%
183	1	73,428	183	362,979	22	367,005	99.52%
185	2	73,430	370	363,349	20	367,049	99.54%
193	1	73,431	193	363,542	19	367,209	99.58%
195	2	73,433	390	363,932	17	367,247	99.59%

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"

Schedule: E-14
Page 11 of 36
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
204	1	73,434	204	364,136	16	367,400	99.63%
209	1	73,435	209	364,345	15	367,480	99.65%
213	2	73,437	426	364,771	13	367,540	99.67%
215	2	73,439	430	365,201	11	367,566	99.68%
220	1	73,440	220	365,421	10	367,621	99.69%
237	1	73,441	237	365,658	9	367,791	99.74%
246	1	73,442	246	365,904	8	367,872	99.76%
251	1	73,443	251	366,155	7	367,912	99.77%
278	1	73,444	278	366,433	6	368,101	99.82%
297	1	73,445	297	366,730	5	368,215	99.85%
309	1	73,446	309	367,039	4	368,275	99.87%
318	1	73,447	318	367,357	3	368,311	99.88%
319	1	73,448	319	367,676	2	368,314	99.88%
432	1	73,449	432	368,108	1	368,540	99.94%
650	1	73,450	650	368,758	-	368,758	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 12 of 36
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
0	7,864	7,864	-	-	44,960	-	0.00%
1	6,669	14,533	6,669	6,669	38,291	44,960	18.85%
2	8,062	22,595	16,124	22,793	30,229	83,251	34.90%
3	7,418	30,013	22,254	45,047	22,811	113,480	47.58%
4	5,734	35,747	22,936	67,983	17,077	136,291	57.14%
5	4,248	39,995	21,240	89,223	12,829	153,368	64.30%
6	3,041	43,036	18,246	107,469	9,788	166,197	69.68%
7	2,111	45,147	14,777	122,246	7,677	175,985	73.78%
8	1,601	46,748	12,808	135,054	6,076	183,662	77.00%
9	1,119	47,867	10,071	145,125	4,957	189,738	79.55%
10	838	48,705	8,380	153,505	4,119	194,695	81.62%
11	655	49,360	7,205	160,710	3,464	198,814	83.35%
12	518	49,878	6,216	166,926	2,946	202,278	84.80%
13	425	50,303	5,525	172,451	2,521	205,224	86.04%
14	323	50,626	4,522	176,973	2,198	207,745	87.10%
15	270	50,896	4,050	181,023	1,928	209,943	88.02%
16	223	51,119	3,568	184,591	1,705	211,871	88.83%
17	175	51,294	2,975	187,566	1,530	213,576	89.54%
18	183	51,477	3,294	190,860	1,347	215,106	90.18%
19	129	51,606	2,451	193,311	1,218	216,453	90.75%
20	112	51,718	2,240	195,551	1,106	217,671	91.26%
21	84	51,802	1,764	197,315	1,022	218,777	91.72%
22	90	51,892	1,980	199,295	932	219,799	92.15%
23	73	51,965	1,679	200,974	859	220,731	92.54%
24	60	52,025	1,440	202,414	799	221,590	92.90%
25	68	52,093	1,700	204,114	731	222,389	93.24%
26	57	52,150	1,482	205,596	674	223,120	93.54%
27	37	52,187	999	206,595	637	223,794	93.82%
28	43	52,230	1,204	207,799	594	224,431	94.09%
29	36	52,266	1,044	208,843	558	225,025	94.34%
30	36	52,302	1,080	209,923	522	225,583	94.57%
31	34	52,336	1,054	210,977	488	226,105	94.79%
32	36	52,372	1,152	212,129	452	226,593	95.00%
33	35	52,407	1,155	213,284	417	227,045	95.19%
34	25	52,432	850	214,134	392	227,462	95.36%
35	28	52,460	980	215,114	364	227,854	95.53%
36	18	52,478	648	215,762	346	228,218	95.68%
37	17	52,495	629	216,391	329	228,564	95.82%
38	21	52,516	798	217,189	308	228,893	95.96%
39	19	52,535	741	217,930	289	229,201	96.09%
40	15	52,550	600	218,530	274	229,490	96.21%
41	11	52,561	451	218,981	263	229,764	96.33%
42	13	52,574	546	219,527	250	230,027	96.44%
43	15	52,589	645	220,172	235	230,277	96.54%
44	9	52,598	396	220,568	226	230,512	96.64%
45	12	52,610	540	221,108	214	230,738	96.74%
46	14	52,624	644	221,752	200	230,952	96.83%
47	8	52,632	376	222,128	192	231,152	96.91%
48	14	52,646	672	222,800	178	231,344	96.99%
49	6	52,652	294	223,094	172	231,522	97.06%
50	8	52,660	400	223,494	164	231,694	97.14%
51	5	52,665	255	223,749	159	231,858	97.21%
52	3	52,668	156	223,905	156	232,017	97.27%
53	6	52,674	318	224,223	150	232,173	97.34%
54	4	52,678	216	224,439	146	232,323	97.40%
55	4	52,682	220	224,659	142	232,469	97.46%
56	3	52,685	168	224,827	139	232,611	97.52%
57	3	52,688	171	224,998	136	232,750	97.58%
58	4	52,692	232	225,230	132	232,886	97.64%
59	7	52,699	413	225,643	125	233,018	97.69%
60	5	52,704	300	225,943	120	233,143	97.74%
61	4	52,708	244	226,187	116	233,263	97.79%
62	1	52,709	62	226,249	115	233,379	97.84%
63	2	52,711	126	226,375	113	233,494	97.89%
64	3	52,714	192	226,567	110	233,607	97.94%
65	4	52,718	260	226,827	106	233,717	97.98%
66	2	52,720	132	226,959	104	233,823	98.03%
67	3	52,723	201	227,160	101	233,927	98.07%
68	1	52,724	68	227,228	100	234,028	98.12%
69	1	52,725	69	227,297	99	234,128	98.16%
70	6	52,731	420	227,717	93	234,227	98.20%
71	3	52,734	213	227,930	90	234,320	98.24%

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 13 of 36
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
72	2	52,736	144	228,074	88	234,410	98.28%
73	1	52,737	73	228,147	87	234,498	98.31%
74	1	52,738	74	228,221	86	234,585	98.35%
75	1	52,739	75	228,296	85	234,671	98.38%
76	4	52,743	304	228,600	81	234,756	98.42%
77	3	52,746	231	228,831	78	234,837	98.45%
78	2	52,748	156	228,987	76	234,915	98.49%
79	1	52,749	79	229,066	75	234,991	98.52%
80	1	52,750	80	229,146	74	235,066	98.55%
81	1	52,751	81	229,227	73	235,140	98.58%
82	3	52,754	246	229,473	70	235,213	98.61%
84	1	52,755	84	229,557	69	235,353	98.67%
85	1	52,756	85	229,642	68	235,422	98.70%
87	5	52,761	435	230,077	63	235,558	98.76%
88	1	52,762	88	230,165	62	235,621	98.78%
89	1	52,763	89	230,254	61	235,683	98.81%
92	1	52,764	92	230,346	60	235,866	98.89%
93	1	52,765	93	230,439	59	235,926	98.91%
94	3	52,768	282	230,721	56	235,985	98.94%
95	2	52,770	190	230,911	54	236,041	98.96%
96	2	52,772	192	231,103	52	236,095	98.98%
97	2	52,774	194	231,297	50	236,147	99.00%
98	3	52,777	294	231,591	47	236,197	99.02%
100	1	52,778	100	231,691	46	236,291	99.06%
102	1	52,779	102	231,793	45	236,383	99.10%
103	2	52,781	206	231,999	43	236,428	99.12%
104	2	52,783	208	232,207	41	236,471	99.14%
105	1	52,784	105	232,312	40	236,512	99.16%
108	1	52,785	108	232,420	39	236,632	99.21%
109	2	52,787	218	232,638	37	236,671	99.22%
110	1	52,788	110	232,748	36	236,708	99.24%
112	2	52,790	224	232,972	34	236,780	99.27%
116	1	52,791	116	233,088	33	236,916	99.33%
119	1	52,792	119	233,207	32	237,015	99.37%
122	1	52,793	122	233,329	31	237,111	99.41%
123	1	52,794	123	233,452	30	237,142	99.42%
124	4	52,798	496	233,948	26	237,172	99.43%
130	2	52,800	260	234,208	24	237,328	99.50%
131	2	52,802	262	234,470	22	237,352	99.51%
133	1	52,803	133	234,603	21	237,396	99.53%
134	1	52,804	134	234,737	20	237,417	99.54%
135	1	52,805	135	234,872	19	237,437	99.54%
136	1	52,806	136	235,008	18	237,456	99.55%
140	3	52,809	420	235,428	15	237,528	99.58%
142	2	52,811	284	235,712	13	237,558	99.60%
159	1	52,812	159	235,871	12	237,779	99.69%
167	1	52,813	167	236,038	11	237,875	99.73%
170	1	52,814	170	236,208	10	237,908	99.74%
172	1	52,815	172	236,380	9	237,928	99.75%
175	1	52,816	175	236,555	8	237,955	99.76%
177	1	52,817	177	236,732	7	237,971	99.77%
180	1	52,818	180	236,912	6	237,992	99.78%
184	1	52,819	184	237,096	5	238,016	99.79%
252	1	52,820	252	237,348	4	238,356	99.93%
253	1	52,821	253	237,601	3	238,360	99.93%
265	1	52,822	265	237,866	2	238,396	99.95%
296	1	52,823	296	238,162	1	238,458	99.97%
362	1	52,824	362	238,524	-	238,524	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 14 of 36
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
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 15 of 36
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
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 ☒ or Wastewater ☐
Customer Class: Residential
Meter Size: Unknown

Schedule: E-14
Page 16 of 36
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
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 17 of 36
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
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 18 of 36
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
-	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 19 of 36
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
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 20 of 36
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
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 21 of 36
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
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 22 of 36
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
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 23 of 36
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
-	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 24 of 36
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
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 25 of 36
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
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 26 of 36
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
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 27 of 36
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
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 28 of 36
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
0	2,295	2,295	-	-	3,713	-	0.00%
1	644	2,939	644	644	3,069	3,713	18.03%
2	746	3,685	1,492	2,136	2,323	6,782	32.94%
3	618	4,303	1,854	3,990	1,705	9,105	44.22%
4	430	4,733	1,720	5,710	1,275	10,810	52.50%
5	347	5,080	1,735	7,445	928	12,085	58.69%
6	221	5,301	1,326	8,771	707	13,013	63.19%
7	160	5,461	1,120	9,891	547	13,720	66.63%
8	93	5,554	744	10,635	454	14,267	69.28%
9	69	5,623	621	11,256	385	14,721	71.49%
10	58	5,681	580	11,836	327	15,106	73.36%
11	42	5,723	462	12,298	285	15,433	74.95%
12	26	5,749	312	12,610	259	15,718	76.33%
13	23	5,772	299	12,909	236	15,977	77.59%
14	20	5,792	280	13,189	216	16,213	78.73%
15	19	5,811	285	13,474	197	16,429	79.78%
16	18	5,829	288	13,762	179	16,626	80.74%
17	20	5,849	340	14,102	159	16,805	81.61%
18	11	5,860	198	14,300	148	16,964	82.38%
19	14	5,874	266	14,566	134	17,112	83.10%
20	7	5,881	140	14,706	127	17,246	83.75%
21	8	5,889	168	14,874	119	17,373	84.37%
22	17	5,906	374	15,248	102	17,492	84.95%
23	7	5,913	161	15,409	95	17,594	85.44%
24	3	5,916	72	15,481	92	17,689	85.90%
25	9	5,925	225	15,706	83	17,781	86.35%
26	4	5,929	104	15,810	79	17,864	86.75%
27	5	5,934	135	15,945	74	17,943	87.14%
28	12	5,946	336	16,281	62	18,017	87.50%
29	4	5,950	116	16,397	58	18,079	87.80%
30	2	5,952	60	16,457	56	18,137	88.08%
31	4	5,956	124	16,581	52	18,193	88.35%
32	1	5,957	32	16,613	51	18,245	88.60%
33	2	5,959	66	16,679	49	18,296	88.85%
34	6	5,965	204	16,883	43	18,345	89.09%
36	2	5,967	72	16,955	41	18,431	89.51%
37	2	5,969	74	17,029	39	18,472	89.70%
38	2	5,971	76	17,105	37	18,511	89.89%
39	2	5,973	78	17,183	35	18,548	90.07%
40	3	5,976	120	17,303	32	18,583	90.24%
41	4	5,980	164	17,467	28	18,615	90.40%
42	1	5,981	42	17,509	27	18,643	90.54%
43	1	5,982	43	17,552	26	18,670	90.67%
47	1	5,983	47	17,599	25	18,774	91.17%
49	2	5,985	98	17,697	23	18,824	91.41%
51	1	5,986	51	17,748	22	18,870	91.64%
52	1	5,987	52	17,800	21	18,892	91.74%
56	3	5,990	168	17,968	18	18,976	92.15%
57	2	5,992	114	18,082	16	18,994	92.24%
58	1	5,993	58	18,140	15	19,010	92.32%
60	1	5,994	60	18,200	14	19,040	92.46%
61	2	5,996	122	18,322	12	19,054	92.53%
70	1	5,997	70	18,392	11	19,162	93.06%
72	1	5,998	72	18,464	10	19,184	93.16%
74	1	5,999	74	18,538	9	19,204	93.26%
83	1	6,000	83	18,621	8	19,285	93.65%
86	1	6,001	86	18,707	7	19,309	93.77%
87	1	6,002	87	18,794	6	19,316	93.80%
91	1	6,003	91	18,885	5	19,340	93.92%
97	1	6,004	97	18,982	4	19,370	94.07%
109	1	6,005	109	19,091	3	19,418	94.30%
112	1	6,006	112	19,203	2	19,427	94.34%
172	1	6,007	172	19,375	1	19,547	94.93%
1217	1	6,008	1,217	20,592	-	20,592	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"

Schedule: E-14
Page 29 of 36
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
0	9,018	9,018	-	-	51,404	-	0.00%
1	8,524	17,542	8,524	8,524	42,880	51,404	16.26%
2	9,367	26,909	18,734	27,258	33,513	94,284	29.83%
3	7,869	34,778	23,607	50,865	25,644	127,797	40.43%
4	5,822	40,600	23,288	74,153	19,822	153,441	48.54%
5	3,883	44,483	19,415	93,568	15,939	173,263	54.81%
6	2,830	47,313	16,980	110,548	13,109	189,202	59.85%
7	2,107	49,420	14,749	125,297	11,002	202,311	64.00%
8	1,548	50,968	12,384	137,681	9,454	213,313	67.48%
9	1,181	52,149	10,629	148,310	8,273	222,767	70.47%
10	976	53,125	9,760	158,070	7,297	231,040	73.09%
11	818	53,943	8,998	167,068	6,479	238,337	75.40%
12	699	54,642	8,388	175,456	5,780	244,816	77.45%
13	611	55,253	7,943	183,399	5,169	250,596	79.28%
14	493	55,746	6,902	190,301	4,676	255,765	80.91%
15	497	56,243	7,455	197,756	4,179	260,441	82.39%
16	434	56,677	6,944	204,700	3,745	264,620	83.71%
17	349	57,026	5,933	210,633	3,396	268,365	84.90%
18	297	57,323	5,346	215,979	3,099	271,761	85.97%
19	306	57,629	5,814	221,793	2,793	274,860	86.95%
20	254	57,883	5,080	226,873	2,539	277,653	87.84%
21	226	58,109	4,746	231,619	2,313	280,192	88.64%
22	224	58,333	4,928	236,547	2,089	282,505	89.37%
23	194	58,527	4,462	241,009	1,895	284,594	90.03%
24	192	58,719	4,608	245,617	1,703	286,489	90.63%
25	152	58,871	3,800	249,417	1,551	288,192	91.17%
26	128	58,999	3,328	252,745	1,423	289,743	91.66%
27	134	59,133	3,618	256,363	1,289	291,166	92.11%
28	106	59,239	2,968	259,331	1,183	292,455	92.52%
29	98	59,337	2,842	262,173	1,085	293,638	92.89%
30	92	59,429	2,760	264,933	993	294,723	93.24%
31	94	59,523	2,914	267,847	899	295,716	93.55%
32	61	59,584	1,952	269,799	838	296,615	93.83%
33	66	59,650	2,178	271,977	772	297,453	94.10%
34	53	59,703	1,802	273,779	719	298,225	94.34%
35	56	59,759	1,960	275,739	663	298,944	94.57%
36	47	59,806	1,692	277,431	616	299,607	94.78%
37	52	59,858	1,924	279,355	564	300,223	94.98%
38	31	59,889	1,178	280,533	533	300,787	95.15%
39	35	59,924	1,365	281,898	498	301,320	95.32%
40	24	59,948	960	282,858	474	301,818	95.48%
41	23	59,971	943	283,801	451	302,292	95.63%
42	32	60,003	1,344	285,145	419	302,743	95.77%
43	18	60,021	774	285,919	401	303,162	95.91%
44	18	60,039	792	286,711	383	303,563	96.03%
45	16	60,055	720	287,431	367	303,946	96.15%
46	16	60,071	736	288,167	351	304,313	96.27%
47	15	60,086	705	288,872	336	304,664	96.38%
48	17	60,103	816	289,688	319	305,000	96.49%
49	12	60,115	588	290,276	307	305,319	96.59%
50	13	60,128	650	290,926	294	305,626	96.68%
51	8	60,136	408	291,334	286	305,920	96.78%
52	16	60,152	832	292,166	270	306,206	96.87%
53	10	60,162	530	292,696	260	306,476	96.95%
54	9	60,171	486	293,182	251	306,736	97.04%
55	8	60,179	440	293,622	243	306,987	97.12%
56	7	60,186	392	294,014	236	307,230	97.19%
57	10	60,196	570	294,584	226	307,466	97.27%
58	13	60,209	754	295,338	213	307,692	97.34%
59	10	60,219	590	295,928	203	307,905	97.41%
60	6	60,225	360	296,288	197	308,108	97.47%
61	11	60,236	671	296,959	186	308,305	97.53%
62	11	60,247	682	297,641	175	308,491	97.59%
63	6	60,253	378	298,019	169	308,666	97.65%
64	6	60,259	384	298,403	163	308,835	97.70%
65	5	60,264	325	298,728	158	308,998	97.75%
66	5	60,269	330	299,058	153	309,156	97.80%
67	7	60,276	469	299,527	146	309,309	97.85%
68	5	60,281	340	299,867	141	309,455	97.90%
69	3	60,284	207	300,074	138	309,596	97.94%
70	5	60,289	350	300,424	133	309,734	97.98%
71	6	60,295	426	300,850	127	309,867	98.03%

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"

Schedule: E-14
Page 30 of 36
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
72	3	60,298	216	301,066	124	309,994	98.07%
73	1	60,299	73	301,139	123	310,118	98.11%
75	6	60,305	450	301,589	117	310,364	98.18%
76	3	60,308	228	301,817	114	310,481	98.22%
77	4	60,312	308	302,125	110	310,595	98.26%
78	2	60,314	156	302,281	108	310,705	98.29%
79	5	60,319	395	302,676	103	310,813	98.33%
80	5	60,324	400	303,076	98	310,916	98.36%
81	4	60,328	324	303,400	94	311,014	98.39%
82	2	60,330	164	303,564	92	311,108	98.42%
83	2	60,332	166	303,730	90	311,200	98.45%
85	1	60,333	85	303,815	89	311,380	98.51%
86	1	60,334	86	303,901	88	311,469	98.53%
87	1	60,335	87	303,988	87	311,557	98.56%
88	2	60,337	176	304,164	85	311,644	98.59%
89	4	60,341	356	304,520	81	311,729	98.62%
90	3	60,344	270	304,790	78	311,810	98.64%
91	2	60,346	182	304,972	76	311,888	98.67%
92	2	60,348	184	305,156	74	311,964	98.69%
93	3	60,351	279	305,435	71	312,038	98.71%
94	3	60,354	282	305,717	68	312,109	98.74%
96	1	60,355	96	305,813	67	312,245	98.78%
97	3	60,358	291	306,104	64	312,312	98.80%
98	2	60,360	196	306,300	62	312,376	98.82%
100	3	60,363	300	306,600	59	312,500	98.86%
102	2	60,365	204	306,804	57	312,618	98.90%
103	1	60,366	103	306,907	56	312,675	98.91%
104	3	60,369	312	307,219	53	312,731	98.93%
107	1	60,370	107	307,326	52	312,890	98.98%
114	1	60,371	114	307,440	51	313,254	99.10%
115	1	60,372	115	307,555	50	313,305	99.11%
116	1	60,373	116	307,671	49	313,355	99.13%
117	2	60,375	234	307,905	47	313,404	99.15%
118	2	60,377	236	308,141	45	313,451	99.16%
119	2	60,379	238	308,379	43	313,496	99.17%
120	3	60,382	360	308,739	40	313,539	99.19%
121	1	60,383	121	308,860	39	313,579	99.20%
122	1	60,384	122	308,982	38	313,618	99.21%
127	1	60,385	127	309,109	37	313,808	99.27%
129	1	60,386	129	309,238	36	313,882	99.30%
130	2	60,388	260	309,498	34	313,918	99.31%
138	1	60,389	138	309,636	33	314,190	99.39%
140	1	60,390	140	309,776	32	314,256	99.42%
141	1	60,391	141	309,917	31	314,288	99.43%
144	2	60,393	288	310,205	29	314,381	99.45%
146	1	60,394	146	310,351	28	314,439	99.47%
150	1	60,395	150	310,501	27	314,551	99.51%
153	1	60,396	153	310,654	26	314,632	99.53%
154	1	60,397	154	310,808	25	314,658	99.54%
157	1	60,398	157	310,965	24	314,733	99.57%
158	1	60,399	158	311,123	23	314,757	99.57%
159	1	60,400	159	311,282	22	314,780	99.58%
163	1	60,401	163	311,445	21	314,868	99.61%
166	1	60,402	166	311,611	20	314,931	99.63%
168	1	60,403	168	311,779	19	314,971	99.64%
169	1	60,404	169	311,948	18	314,990	99.65%
171	1	60,405	171	312,119	17	315,026	99.66%
173	2	60,407	346	312,465	15	315,060	99.67%
176	1	60,408	176	312,641	14	315,105	99.68%
178	1	60,409	178	312,819	13	315,133	99.69%
185	1	60,410	185	313,004	12	315,224	99.72%
193	1	60,411	193	313,197	11	315,320	99.75%
195	2	60,413	390	313,587	9	315,342	99.76%
209	1	60,414	209	313,796	8	315,468	99.80%
213	1	60,415	213	314,009	7	315,500	99.81%
215	1	60,416	215	314,224	6	315,514	99.81%
237	1	60,417	237	314,461	5	315,646	99.85%
278	1	60,418	278	314,739	4	315,851	99.92%
297	1	60,419	297	315,036	3	315,927	99.94%
318	1	60,420	318	315,354	2	315,990	99.96%
319	1	60,421	319	315,673	1	315,992	99.96%
432	1	60,422	432	316,105	-	316,105	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 31 of 36
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
0	1,438	1,438	-	-	7,496	-	0.00%
1	1,262	2,700	1,262	1,262	6,234	7,496	13.78%
2	1,437	4,137	2,874	4,136	4,797	13,730	25.24%
3	1,203	5,340	3,609	7,745	3,594	18,527	34.06%
4	869	6,209	3,476	11,221	2,725	22,121	40.66%
5	573	6,782	2,865	14,086	2,152	24,846	45.67%
6	357	7,139	2,142	16,228	1,795	26,998	49.63%
7	272	7,411	1,904	18,132	1,523	28,793	52.93%
8	201	7,612	1,608	19,740	1,322	30,316	55.73%
9	141	7,753	1,269	21,009	1,181	31,638	58.16%
10	116	7,869	1,160	22,169	1,065	32,819	60.33%
11	74	7,943	814	22,983	991	33,884	62.29%
12	60	8,003	720	23,703	931	34,875	64.11%
13	65	8,068	845	24,548	866	35,806	65.82%
14	45	8,113	630	25,178	821	36,672	67.41%
15	32	8,145	480	25,658	789	37,493	68.92%
16	39	8,184	624	26,282	750	38,282	70.37%
17	31	8,215	527	26,809	719	39,032	71.75%
18	29	8,244	522	27,331	690	39,751	73.07%
19	31	8,275	589	27,920	659	40,441	74.34%
20	30	8,305	600	28,520	629	41,100	75.55%
21	26	8,331	546	29,066	603	41,729	76.71%
22	42	8,373	924	29,990	561	42,332	77.81%
23	17	8,390	391	30,381	544	42,893	78.85%
24	24	8,414	576	30,957	520	43,437	79.85%
25	27	8,441	675	31,632	493	43,957	80.80%
26	18	8,459	468	32,100	475	44,450	81.71%
27	32	8,491	864	32,964	443	44,925	82.58%
28	22	8,513	616	33,580	421	45,368	83.40%
29	23	8,536	667	34,247	398	45,789	84.17%
30	25	8,561	750	34,997	373	46,187	84.90%
31	30	8,591	930	35,927	343	46,560	85.59%
32	25	8,616	800	36,727	318	46,903	86.22%
33	19	8,635	627	37,354	299	47,221	86.80%
34	16	8,651	544	37,898	283	47,520	87.35%
35	19	8,670	665	38,563	264	47,803	87.87%
36	19	8,689	684	39,247	245	48,067	88.36%
37	13	8,702	481	39,728	232	48,312	88.81%
38	12	8,714	456	40,184	220	48,544	89.23%
39	14	8,728	546	40,730	206	48,764	89.64%
40	14	8,742	560	41,290	192	48,970	90.02%
41	12	8,754	492	41,782	180	49,162	90.37%
42	14	8,768	588	42,370	166	49,342	90.70%
43	11	8,779	473	42,843	155	49,508	91.01%
44	8	8,787	352	43,195	147	49,663	91.29%
45	6	8,793	270	43,465	141	49,810	91.56%
46	10	8,803	460	43,925	131	49,951	91.82%
47	6	8,809	282	44,207	125	50,082	92.06%
48	8	8,817	384	44,591	117	50,207	92.29%
49	5	8,822	245	44,836	112	50,324	92.51%
50	6	8,828	300	45,136	106	50,436	92.71%
51	4	8,832	204	45,340	102	50,542	92.91%
52	4	8,836	208	45,548	98	50,644	93.09%
53	5	8,841	265	45,813	93	50,742	93.27%
54	7	8,848	378	46,191	86	50,835	93.44%
55	6	8,854	330	46,521	80	50,921	93.60%
56	6	8,860	336	46,857	74	51,001	93.75%
57	1	8,861	57	46,914	73	51,075	93.89%
58	2	8,863	116	47,030	71	51,148	94.02%
59	4	8,867	236	47,266	67	51,219	94.15%
60	1	8,868	60	47,326	66	51,286	94.27%
61	5	8,873	305	47,631	61	51,352	94.40%
62	8	8,881	496	48,127	53	51,413	94.51%
63	1	8,882	63	48,190	52	51,466	94.60%
64	3	8,885	192	48,382	49	51,518	94.70%
65	3	8,888	195	48,577	46	51,567	94.79%
66	1	8,889	66	48,643	45	51,613	94.88%
68	2	8,891	136	48,779	43	51,703	95.04%
70	2	8,893	140	48,919	41	51,789	95.20%
71	1	8,894	71	48,990	40	51,830	95.27%
72	1	8,895	72	49,062	39	51,870	95.35%
73	1	8,896	73	49,135	38	51,909	95.42%

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 32 of 36
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
74	3	8,899	222	49,357	35	51,947	95.49%
77	1	8,900	77	49,434	34	52,052	95.68%
78	1	8,901	78	49,512	33	52,086	95.74%
79	1	8,902	79	49,591	32	52,119	95.81%
82	1	8,903	82	49,673	31	52,215	95.98%
84	1	8,904	84	49,757	30	52,277	96.10%
86	1	8,905	86	49,843	29	52,337	96.21%
87	2	8,907	174	50,017	27	52,366	96.26%
88	1	8,908	88	50,105	26	52,393	96.31%
89	1	8,909	89	50,194	25	52,419	96.36%
90	1	8,910	90	50,284	24	52,444	96.40%
91	1	8,911	91	50,375	23	52,468	96.45%
92	1	8,912	92	50,467	22	52,491	96.49%
93	1	8,913	93	50,560	21	52,513	96.53%
96	1	8,914	96	50,656	20	52,576	96.65%
101	1	8,915	101	50,757	19	52,676	96.83%
105	2	8,917	210	50,967	17	52,752	96.97%
109	1	8,918	109	51,076	16	52,820	97.09%
124	1	8,919	124	51,200	15	53,060	97.53%
129	1	8,920	129	51,329	14	53,135	97.67%
130	1	8,921	130	51,459	13	53,149	97.70%
136	1	8,922	136	51,595	12	53,227	97.84%
157	1	8,923	157	51,752	11	53,479	98.31%
159	1	8,924	159	51,911	10	53,501	98.35%
190	1	8,925	190	52,101	9	53,811	98.92%
193	1	8,926	193	52,294	8	53,838	98.97%
194	1	8,927	194	52,488	7	53,846	98.98%
195	1	8,928	195	52,683	6	53,853	98.99%
224	1	8,929	224	52,907	5	54,027	99.31%
258	1	8,930	258	53,165	4	54,197	99.63%
269	1	8,931	269	53,434	3	54,241	99.71%
315	1	8,932	315	53,749	2	54,379	99.96%
320	1	8,933	320	54,069	1	54,389	99.98%
332	1	8,934	332	54,401	-	54,401	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 33 of 36
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
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 34 of 36
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
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 35 of 36
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
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 36 of 36
Preparer: Aaron Silas

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

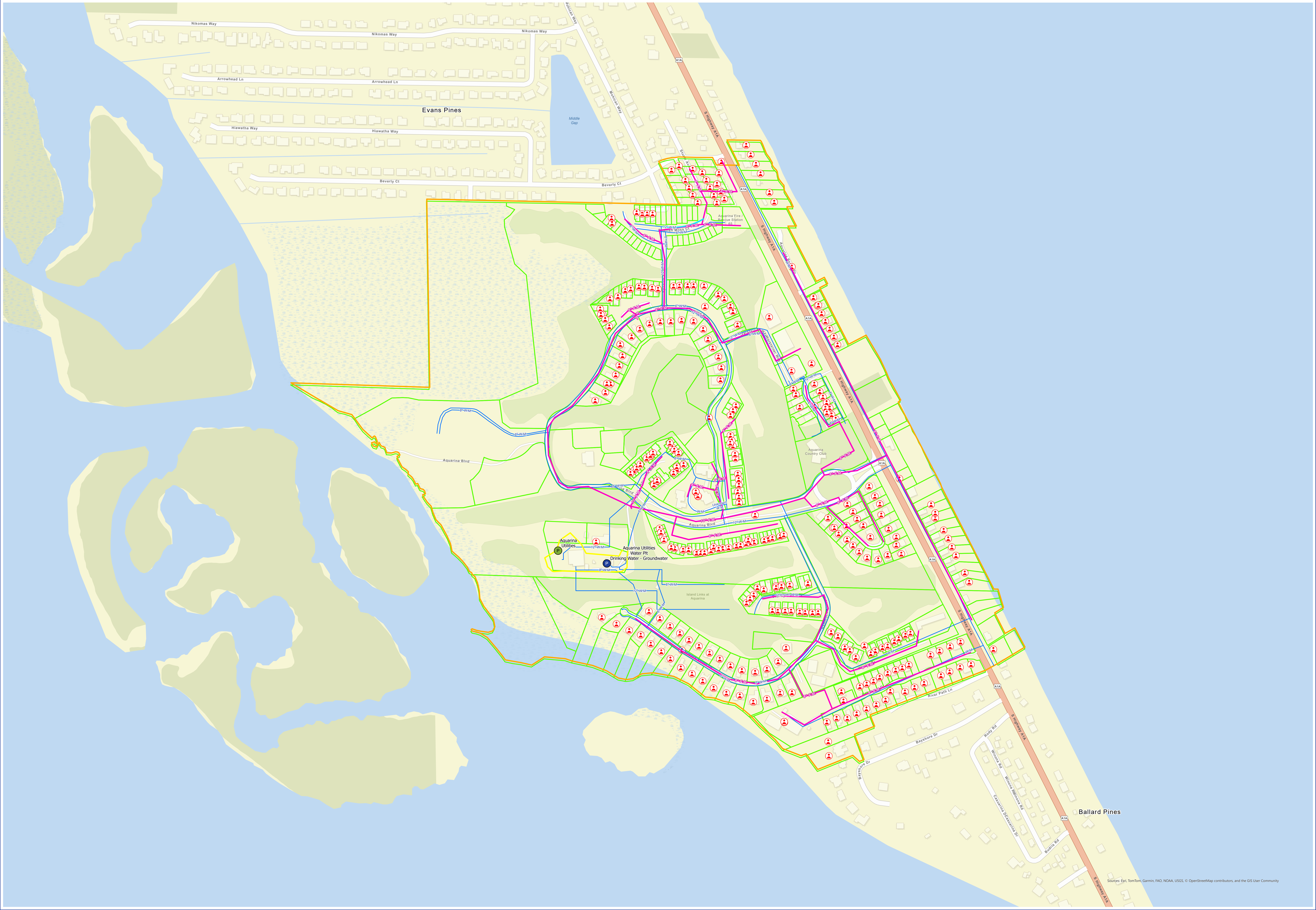
Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(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
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 Item 2

Detailed Maps of Systems

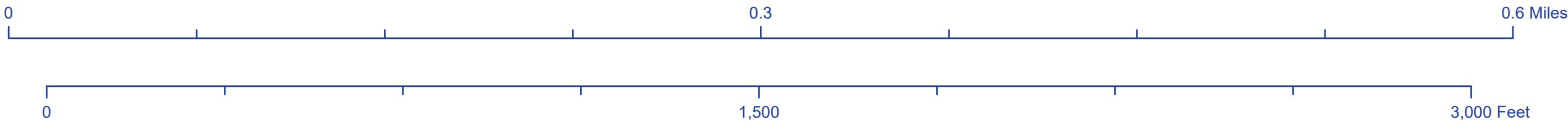


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

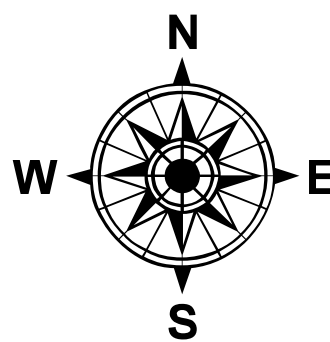
For questions or additional information, please contact:

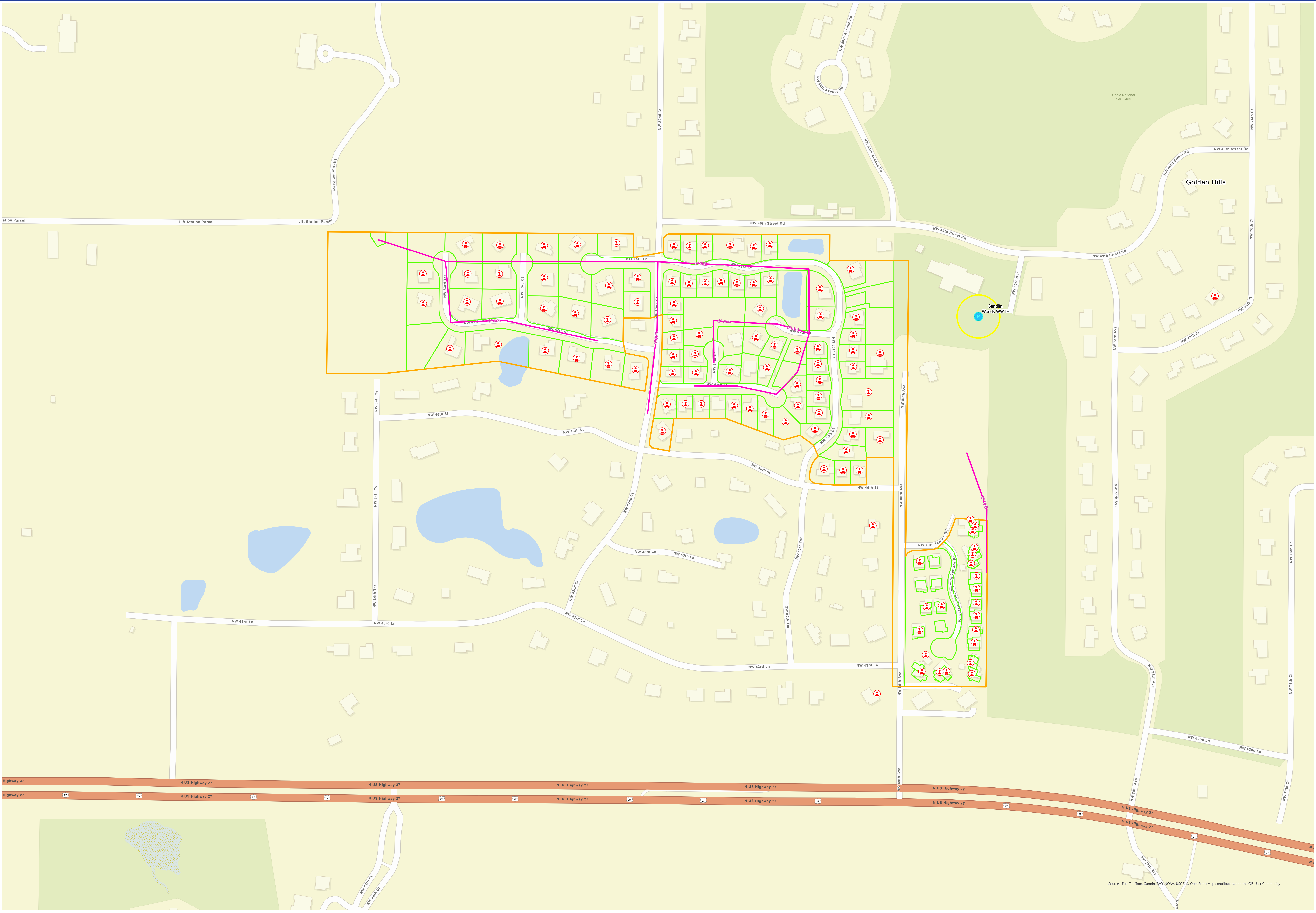
GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

- Acquired
- In ACQ
- Acquired
- Residential
- Sanitary Pipes
- Plant Boundaries
- Water Pipes
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



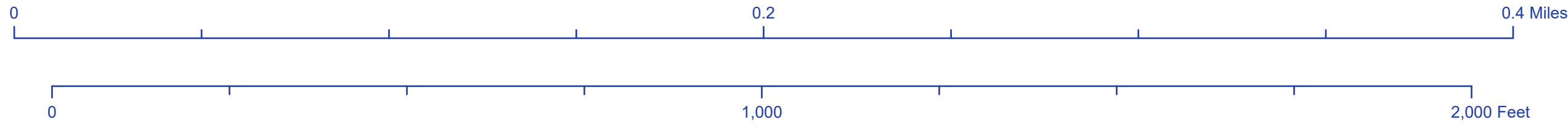


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

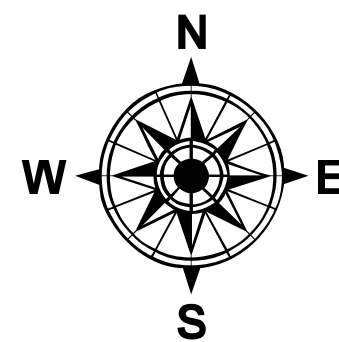
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

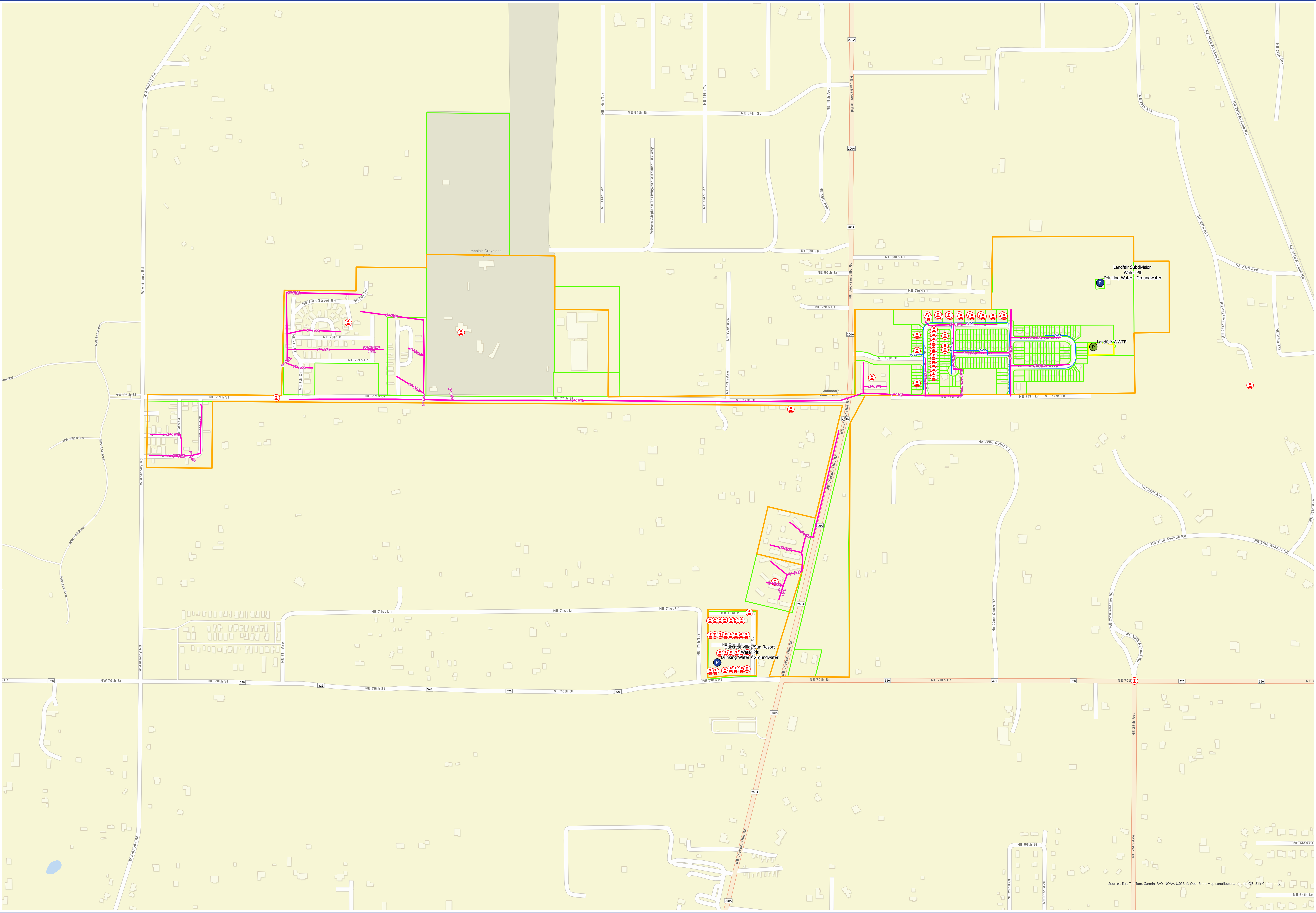
- In ACQ
- Sanitary Pipes
- Plant Boundaries
- Residential
- Water Pipe
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



Sources: Esri, TomTom, Garmin, TAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community

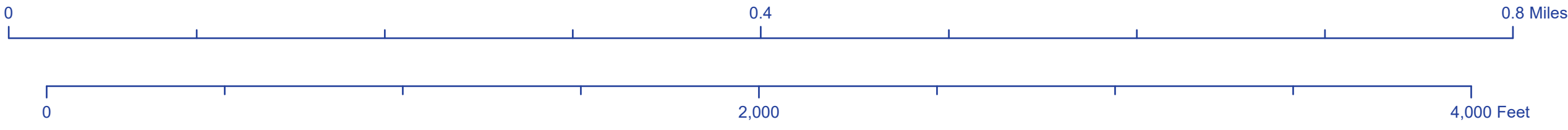


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

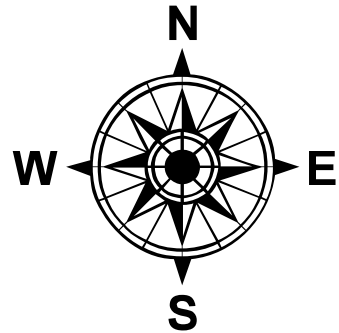
For questions or additional information, please contact:

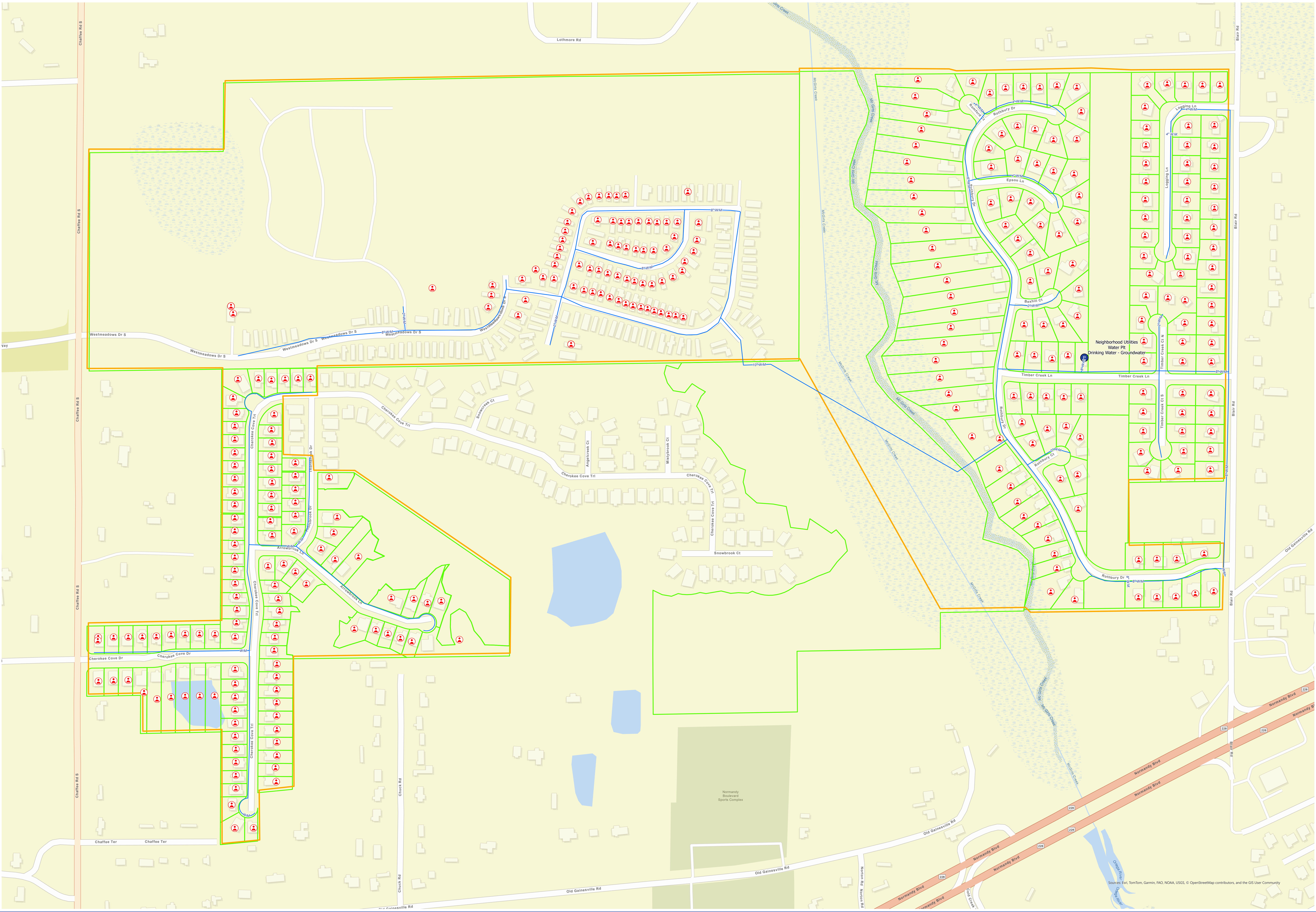
GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

- Acquired
- In ACQ
- Acquired
- Residential
- Sanitary Pipes
- Water Pipe
- Plant Boundaries
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



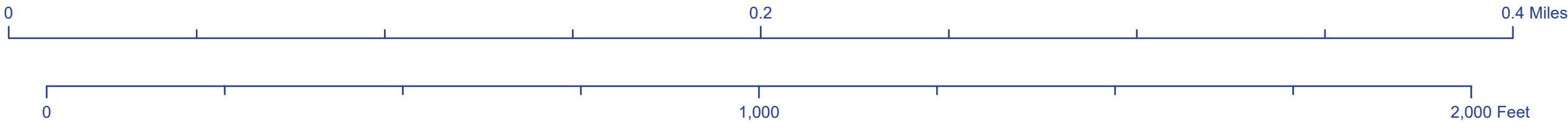


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

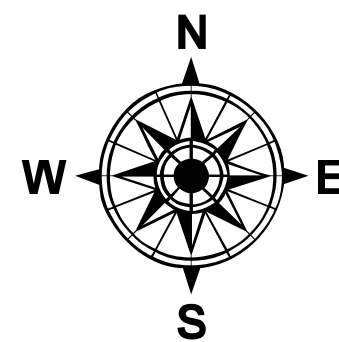
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

- Acquired
- In ACQ
- Residential
- Water Pipes
- CSWR Service Areas



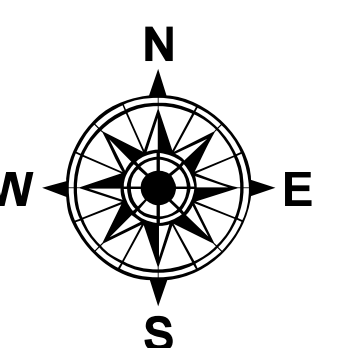
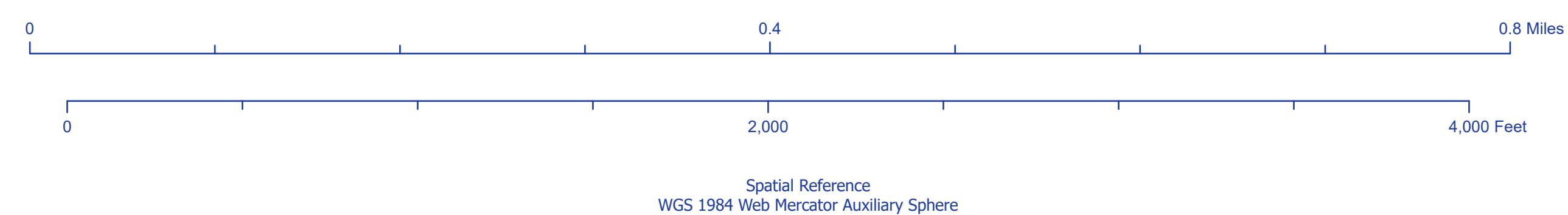
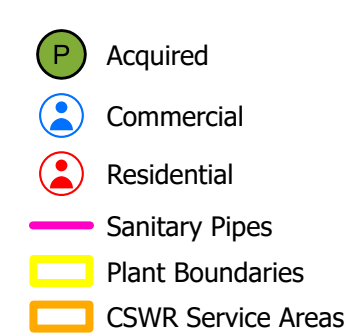
Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere

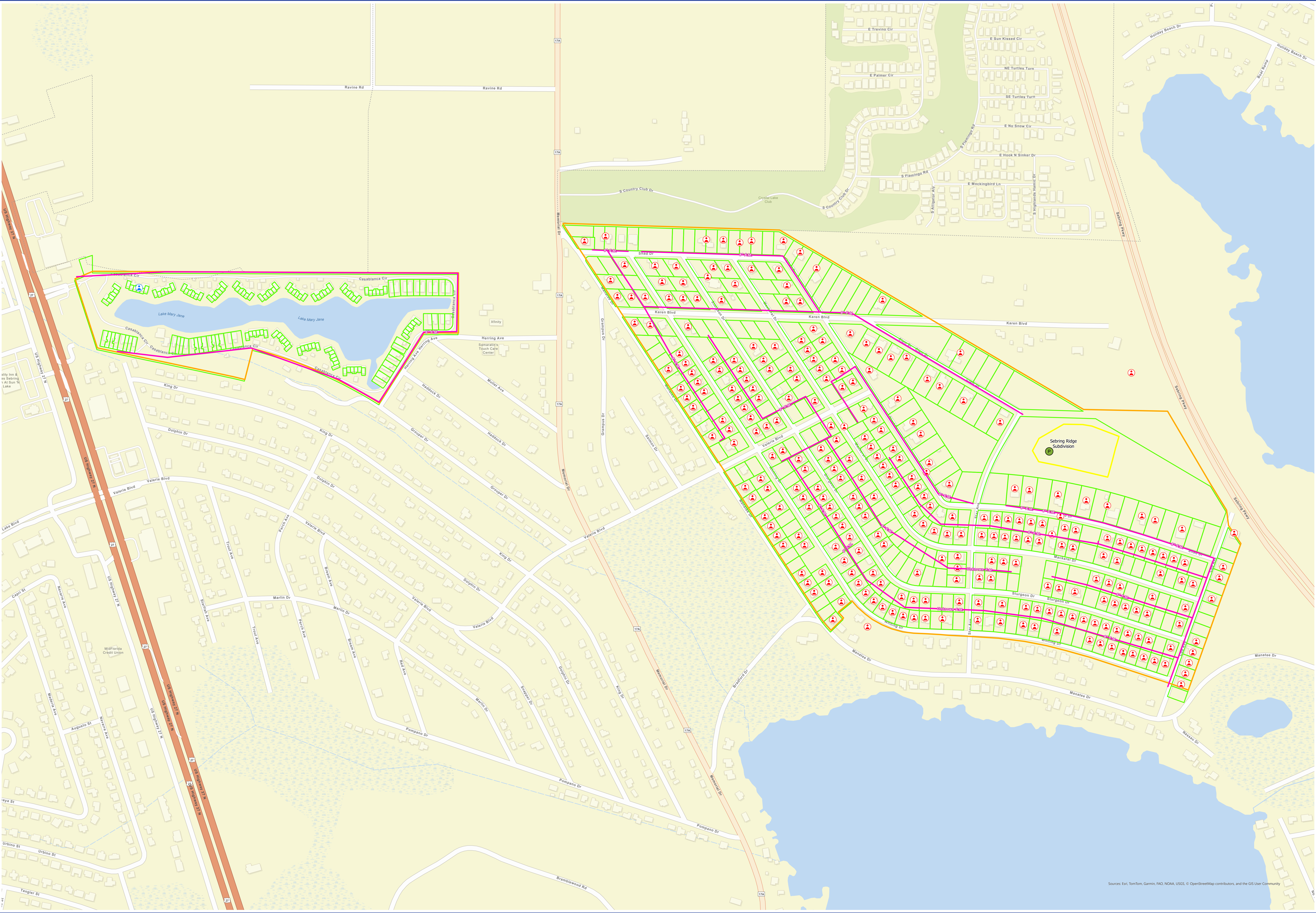


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505



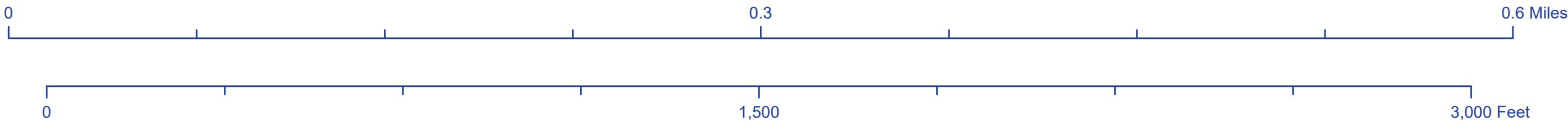


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

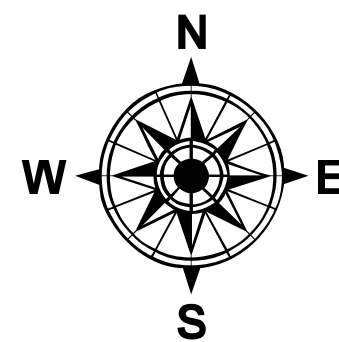
For questions or additional information, please contact:

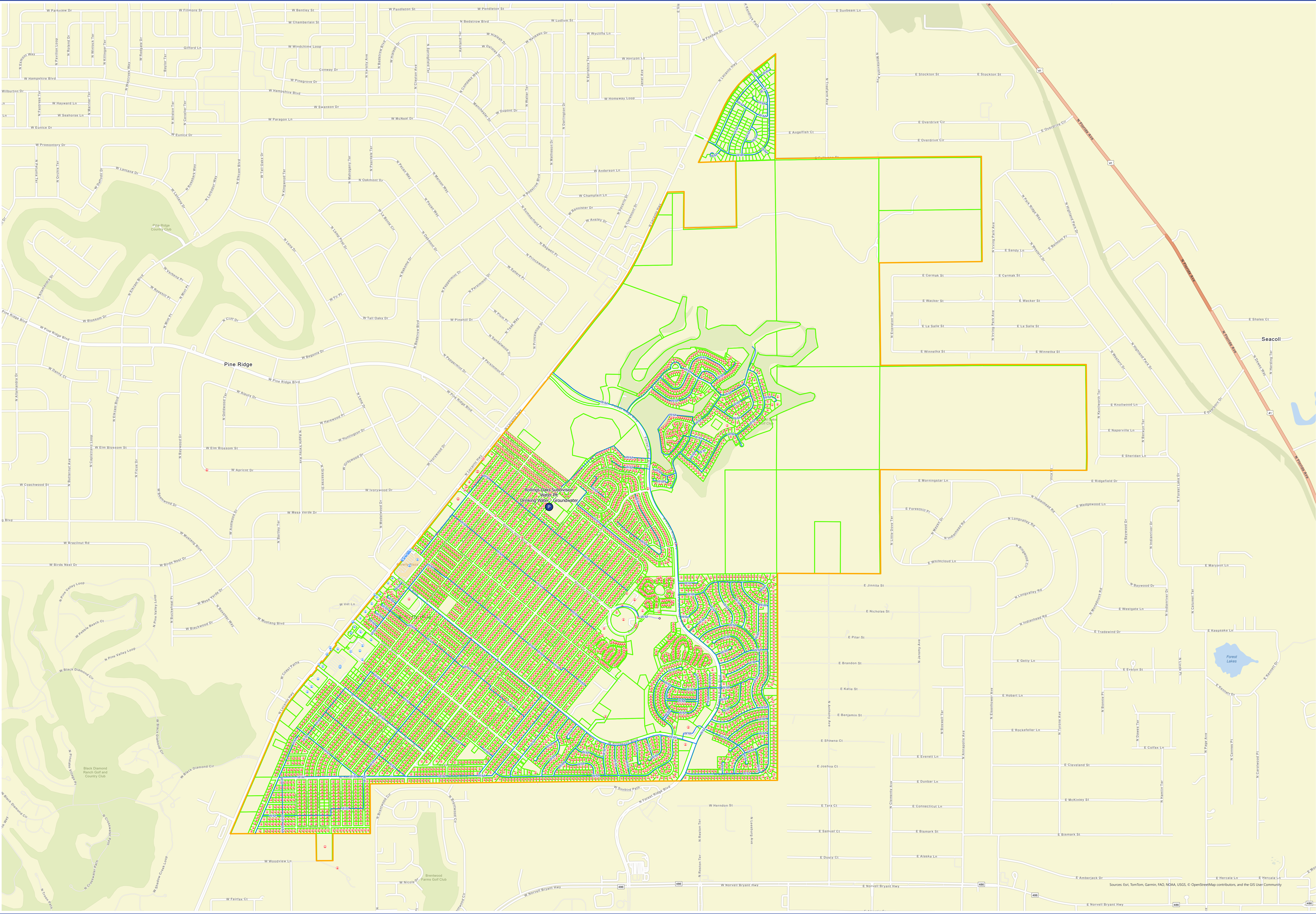
GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

- Acquired
- Sanitary Pipes
- Plant Boundaries
- Commercial
- Residential
- Water Pipe
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



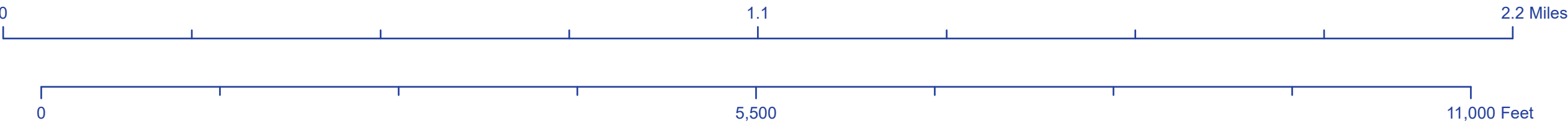


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

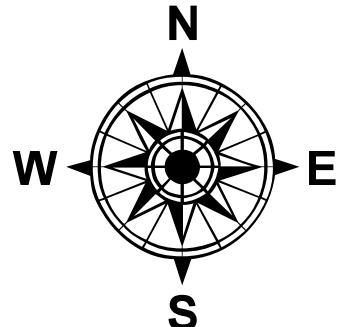
For questions or additional information, please contact:

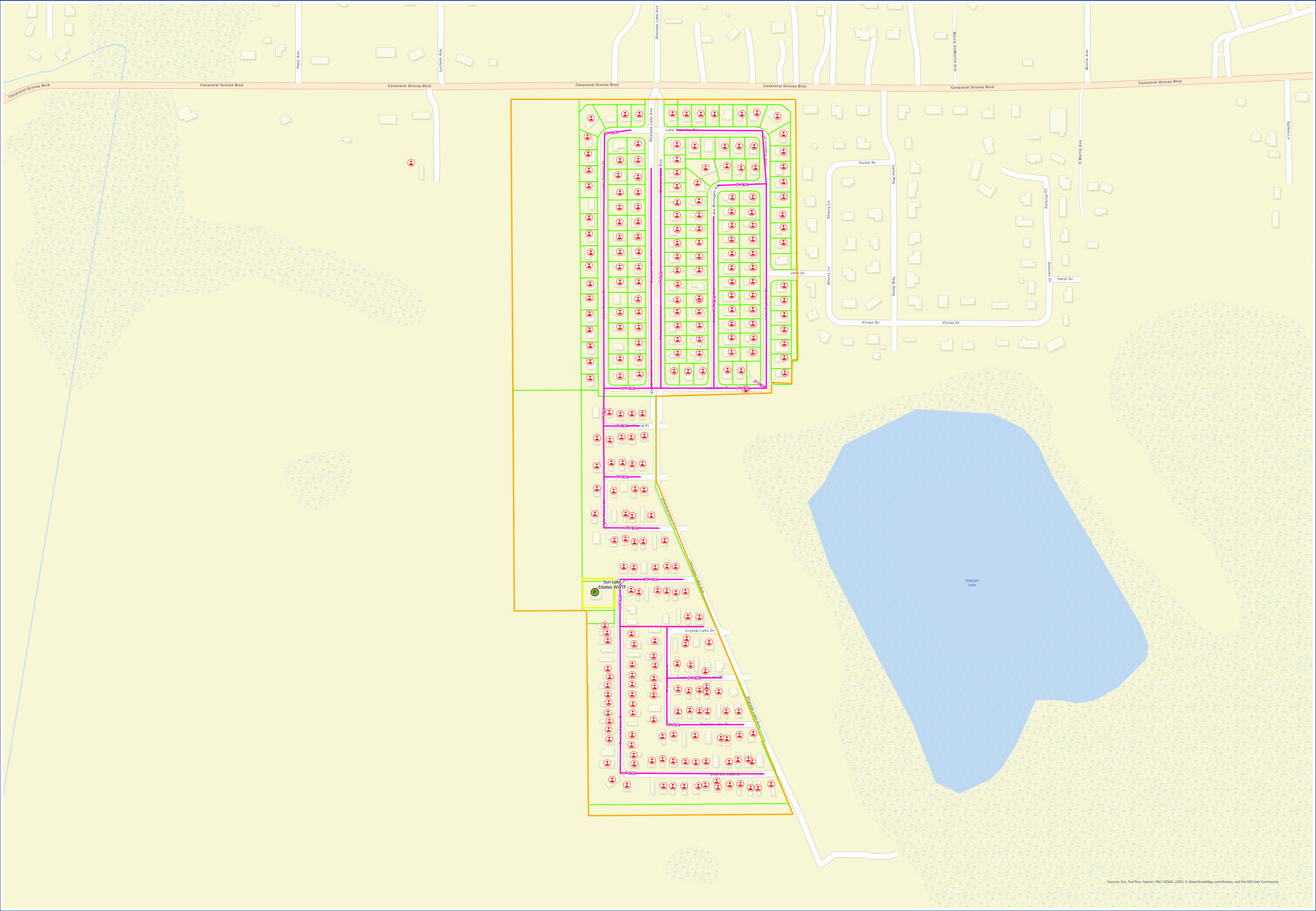
GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

- Acquired
- In ACQ
- Commercial
- Residential
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



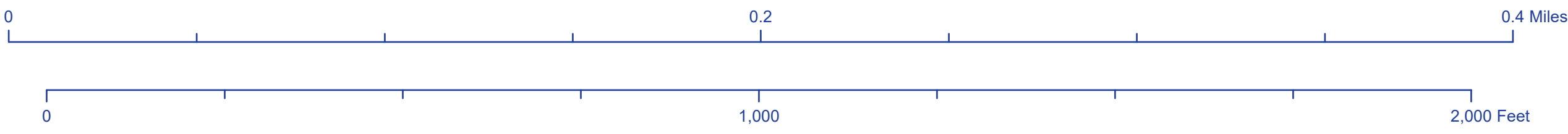


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

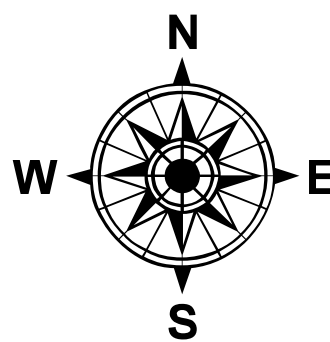
For questions or additional information, please contact:

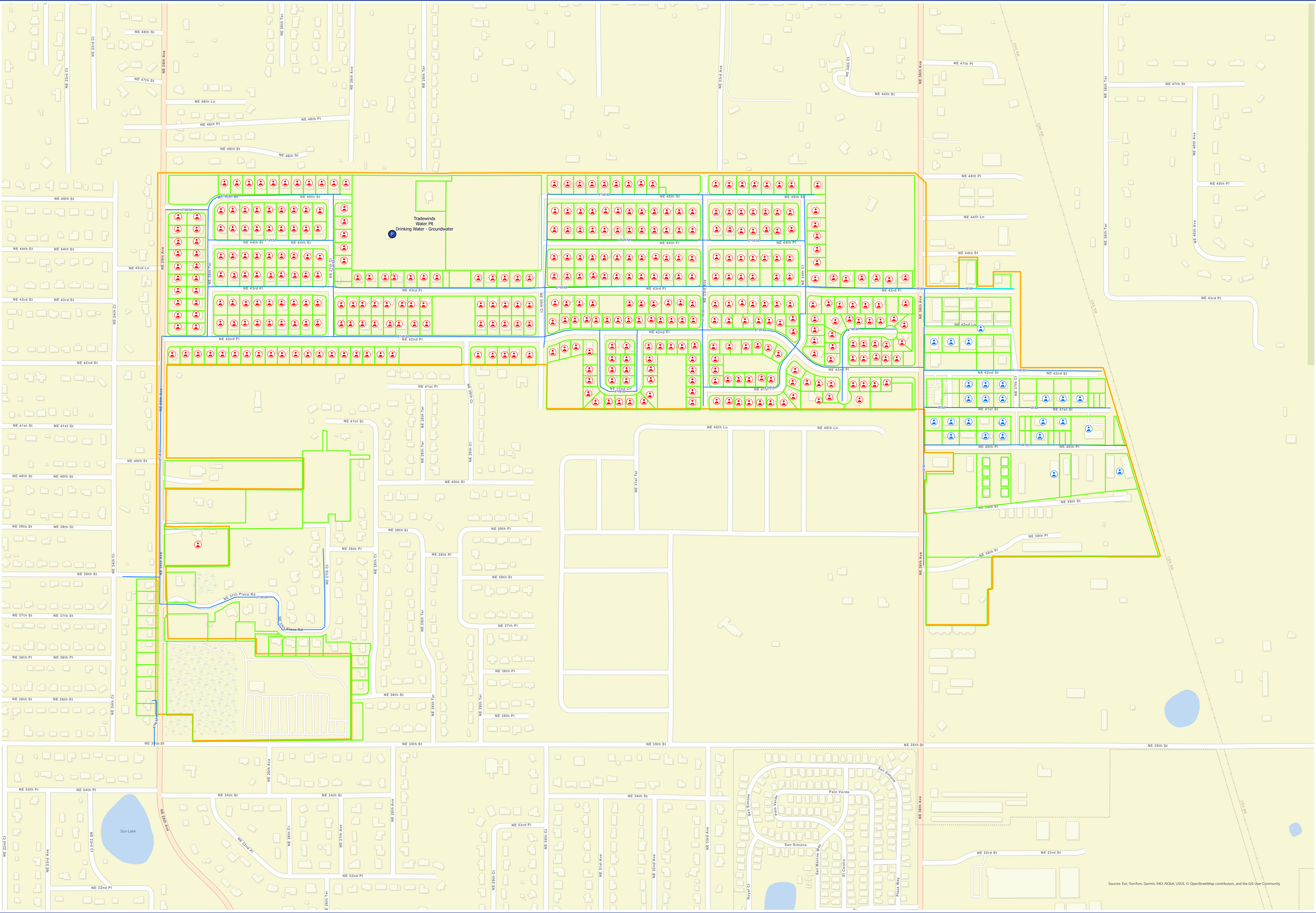
GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

- Acquired
- Residential
- Sanitary Pipes
- Plant Boundaries
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



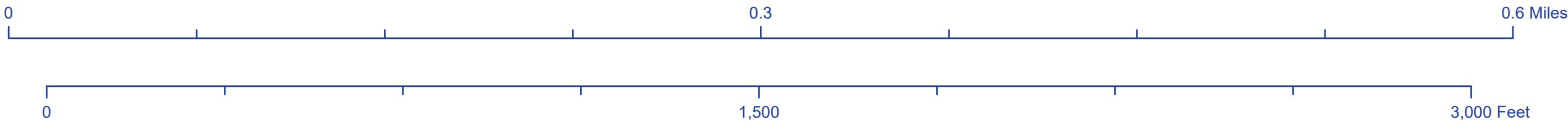


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

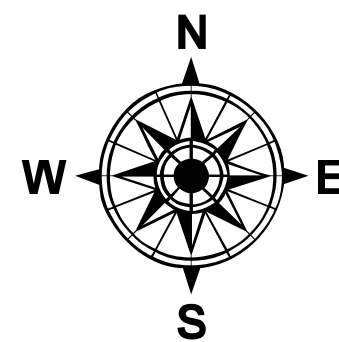
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

- Acquired
- In ACQ
- Residential
- Commercial
- CSWR Service Area
- Water Pipes
- Parcels

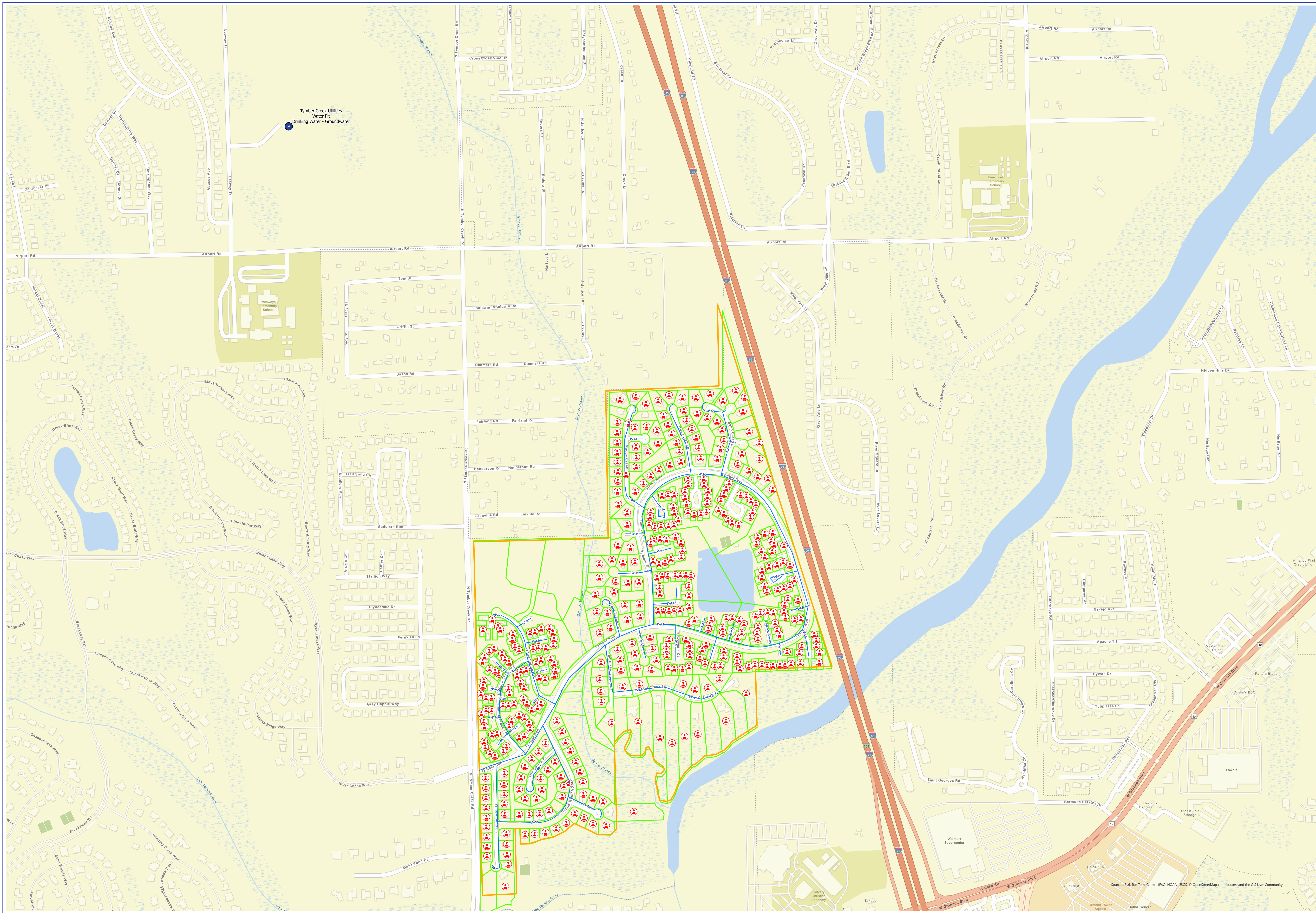


Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the OS User Community

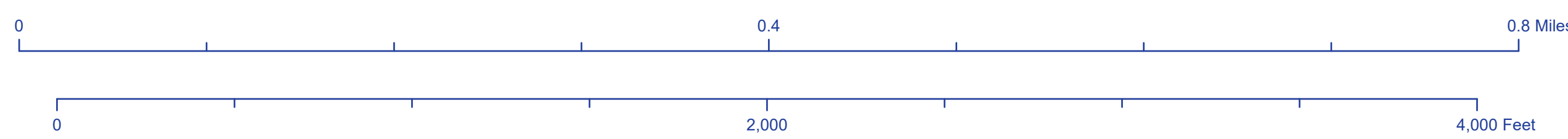
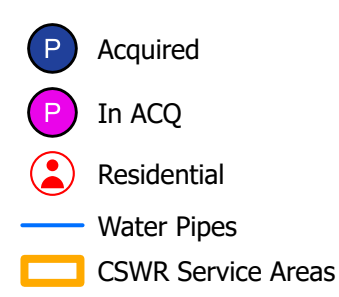
FL - Tymber Creek



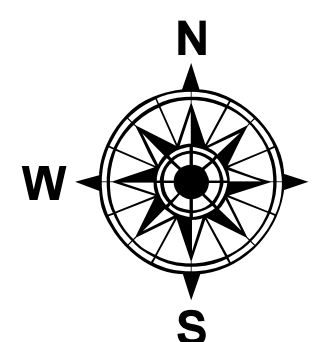
This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

For questions or additional information, please contact

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

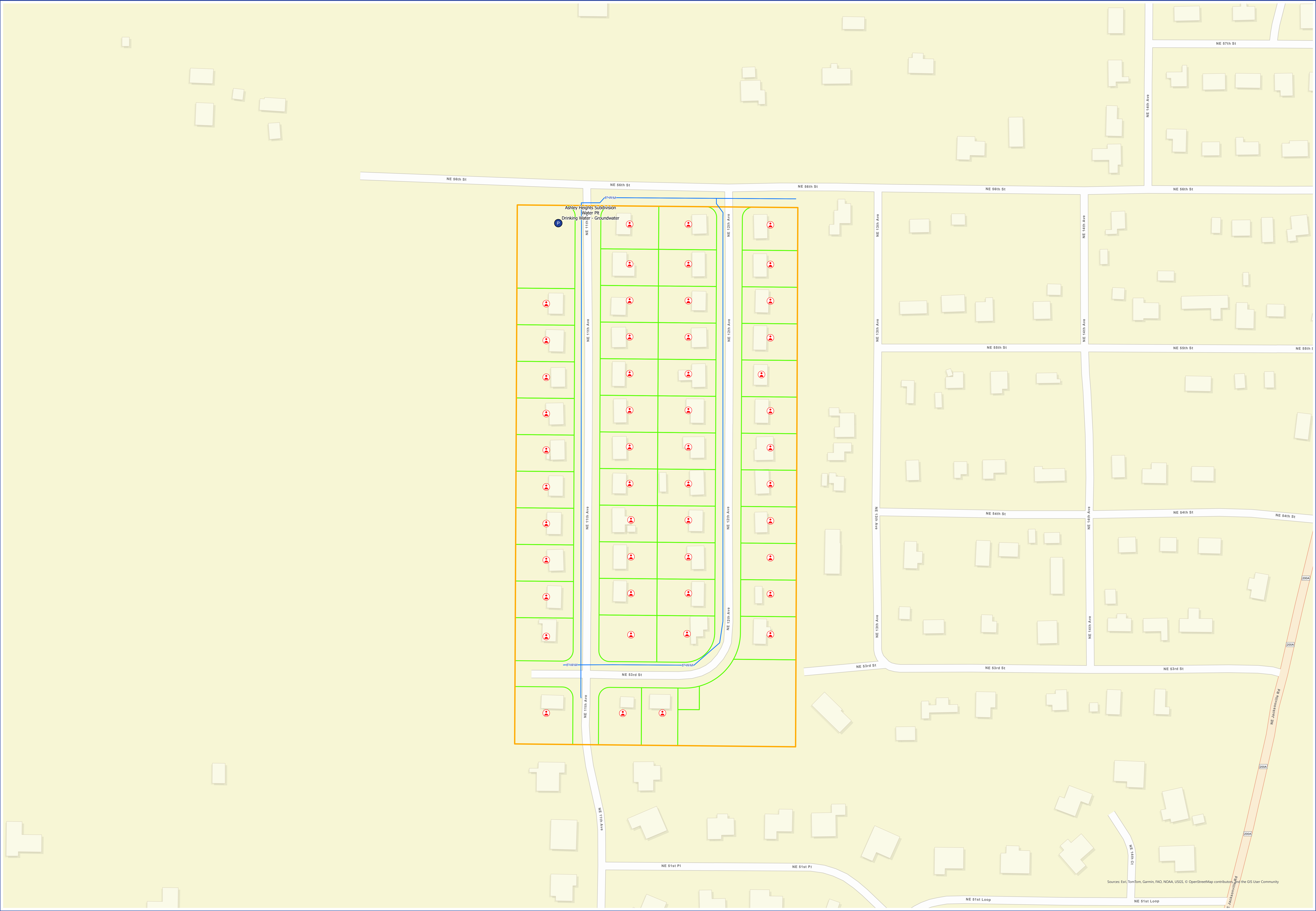


Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



FL - Ashley Heights Subdivision

Customers: 49

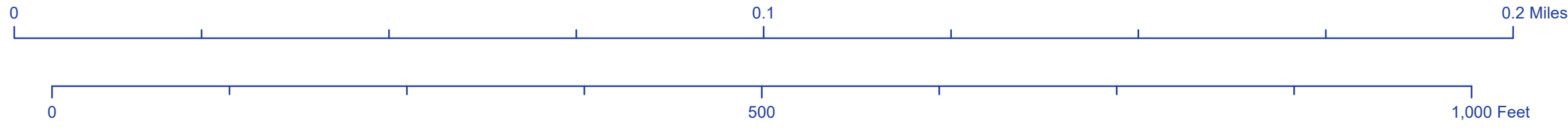


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

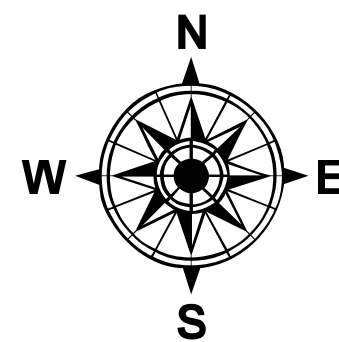
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

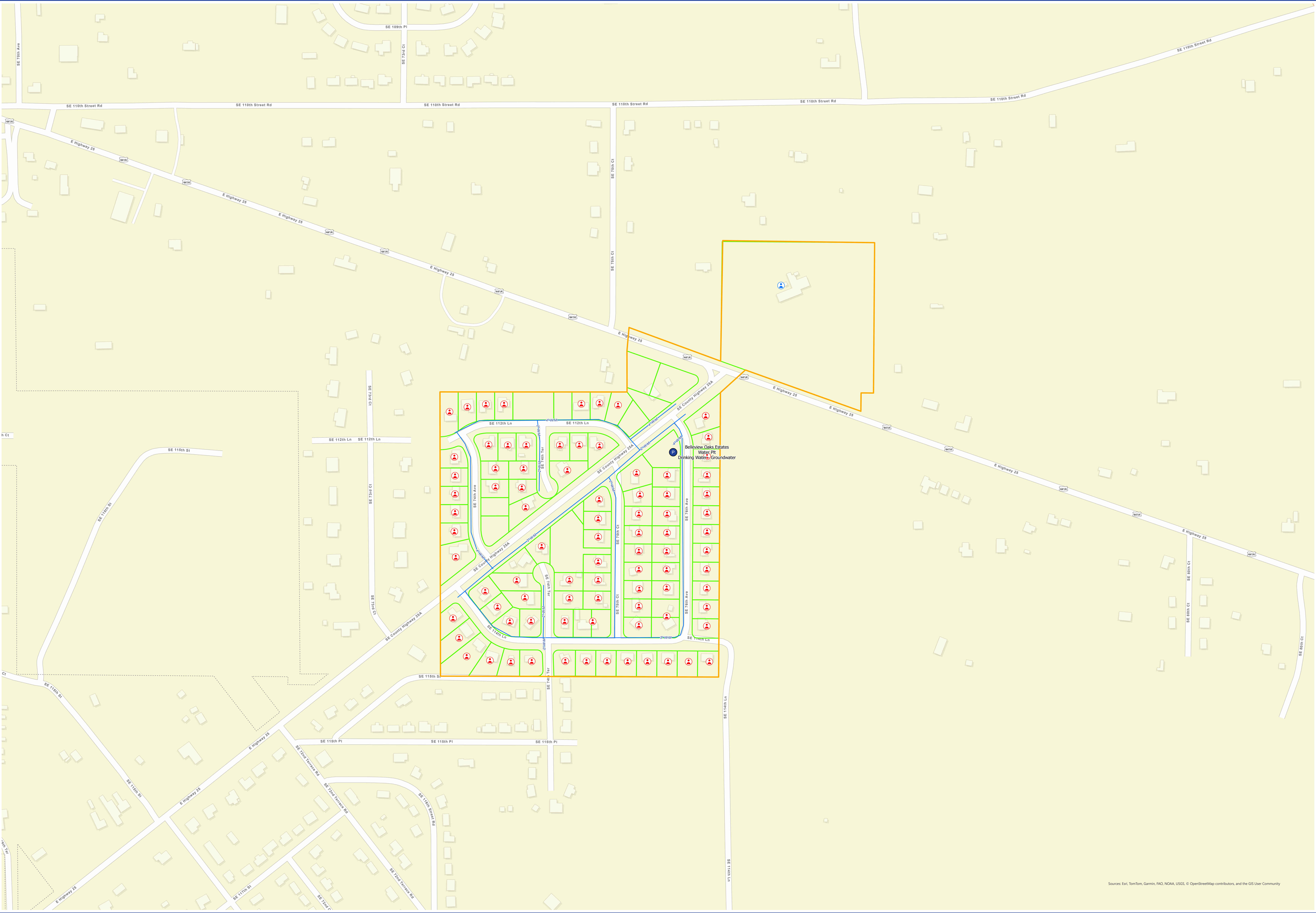
- Acquired
- Residential
- Water Pipes
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community



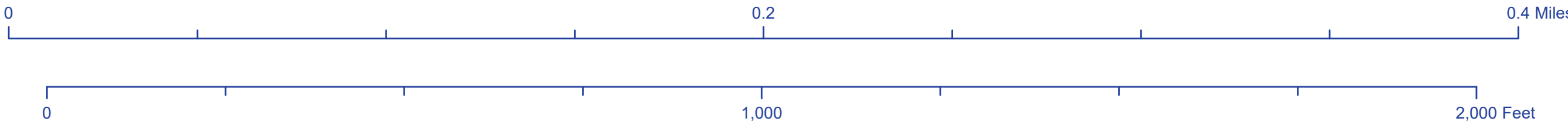
Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community

This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

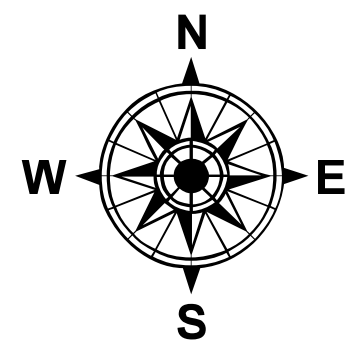
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@csrwgroup.com
Phone: (636) 246-2505

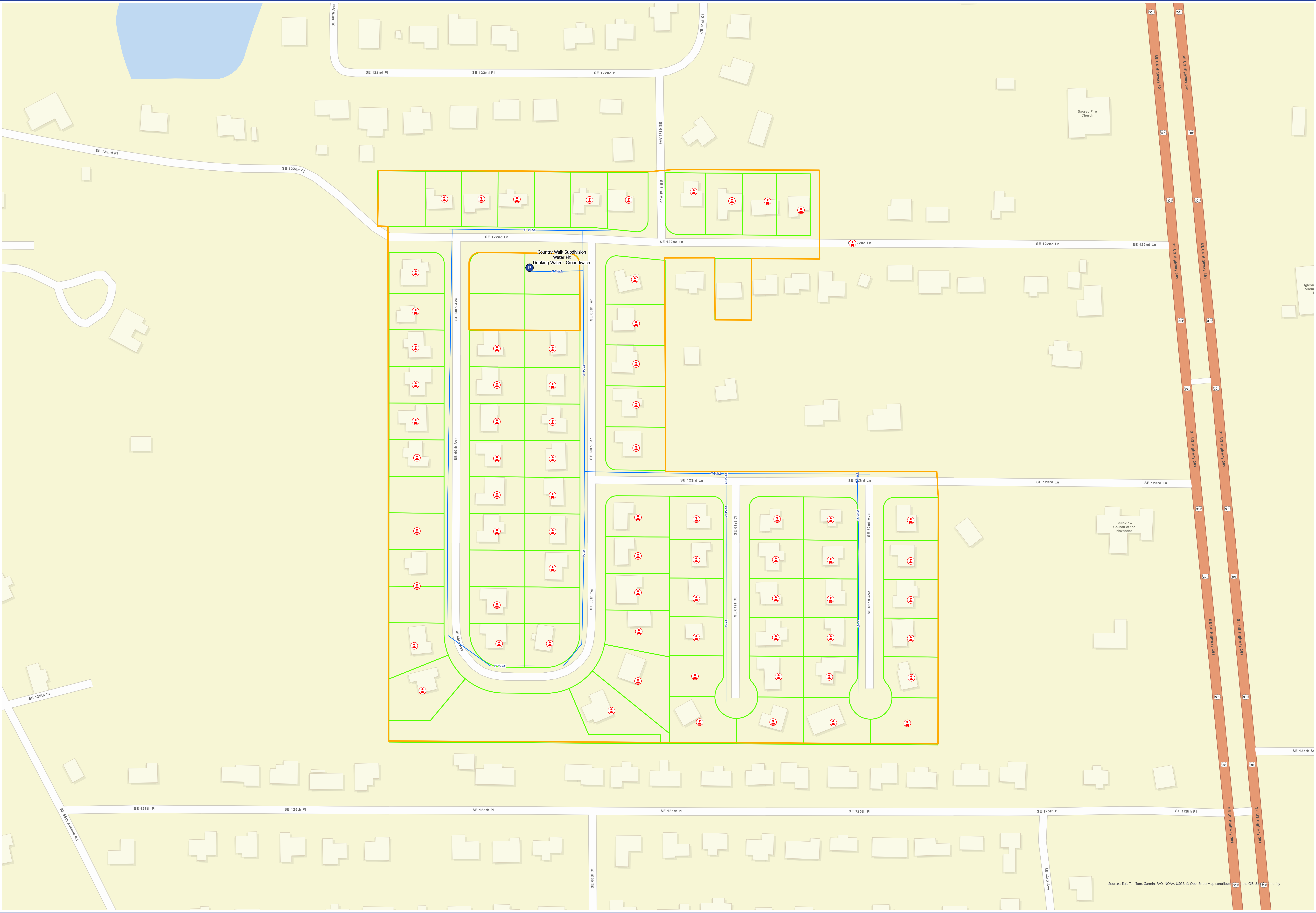
- Acquired
- Commercial
- Residential
- Water Pipes
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



FL - Country Walk

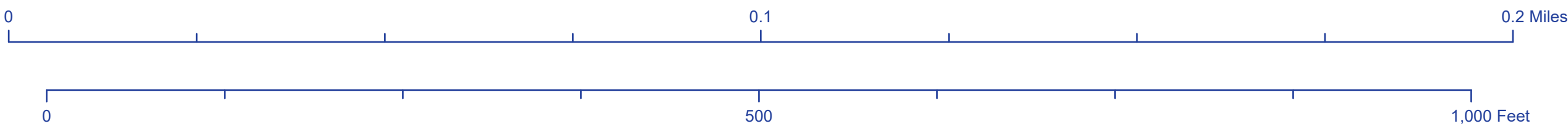


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

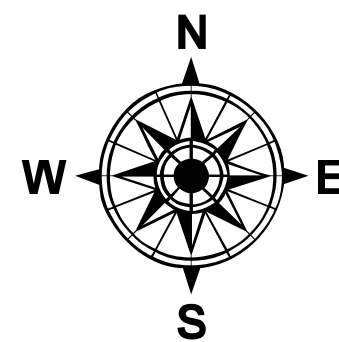
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

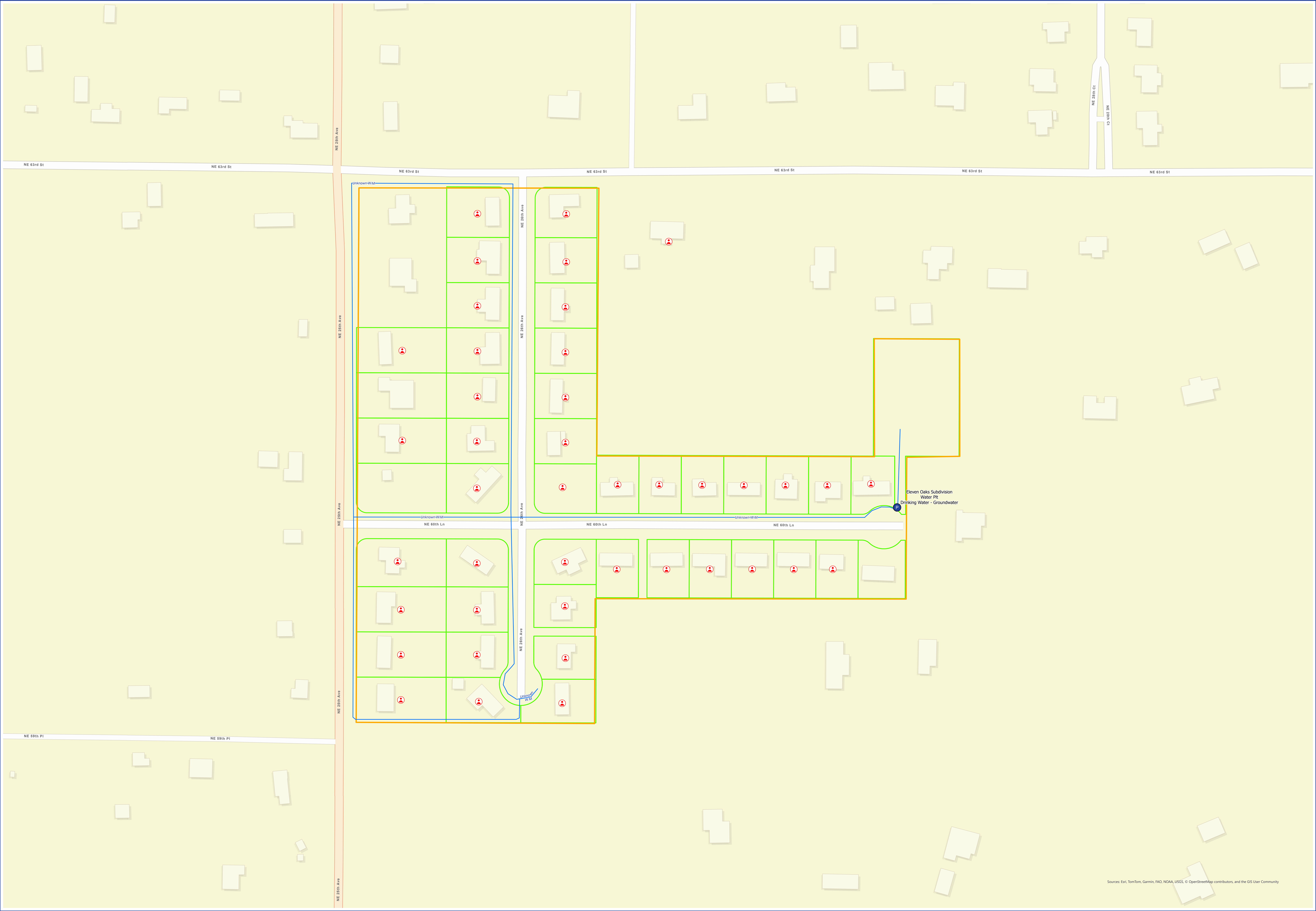
- Acquired
- Residential
- Water Pipe
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



FL - Eleven Oaks Subdivision

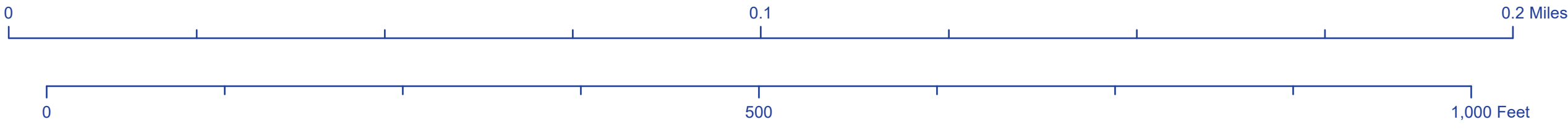


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

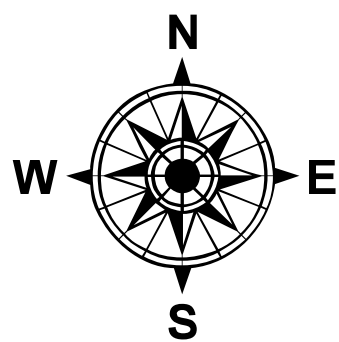
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

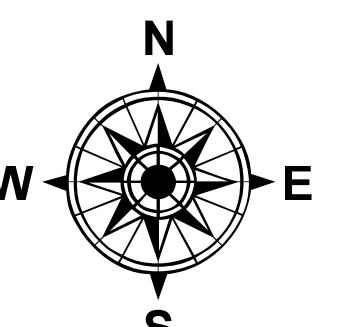
- Legend
- WaterDevice
- ASSETGROUP
- Unknown
- Flow Valve
- System Valve
- Pressure Valve
- Station
- Service Valve
- Fire Hydrant
- Monitoring and Slow Off
- Service Meter
- Unknown
- Flow Valve
- System Valve
- Pressure Valve
- Station
- Service Valve
- Fire Hydrant
- Flushing and Blow
- Service Meter



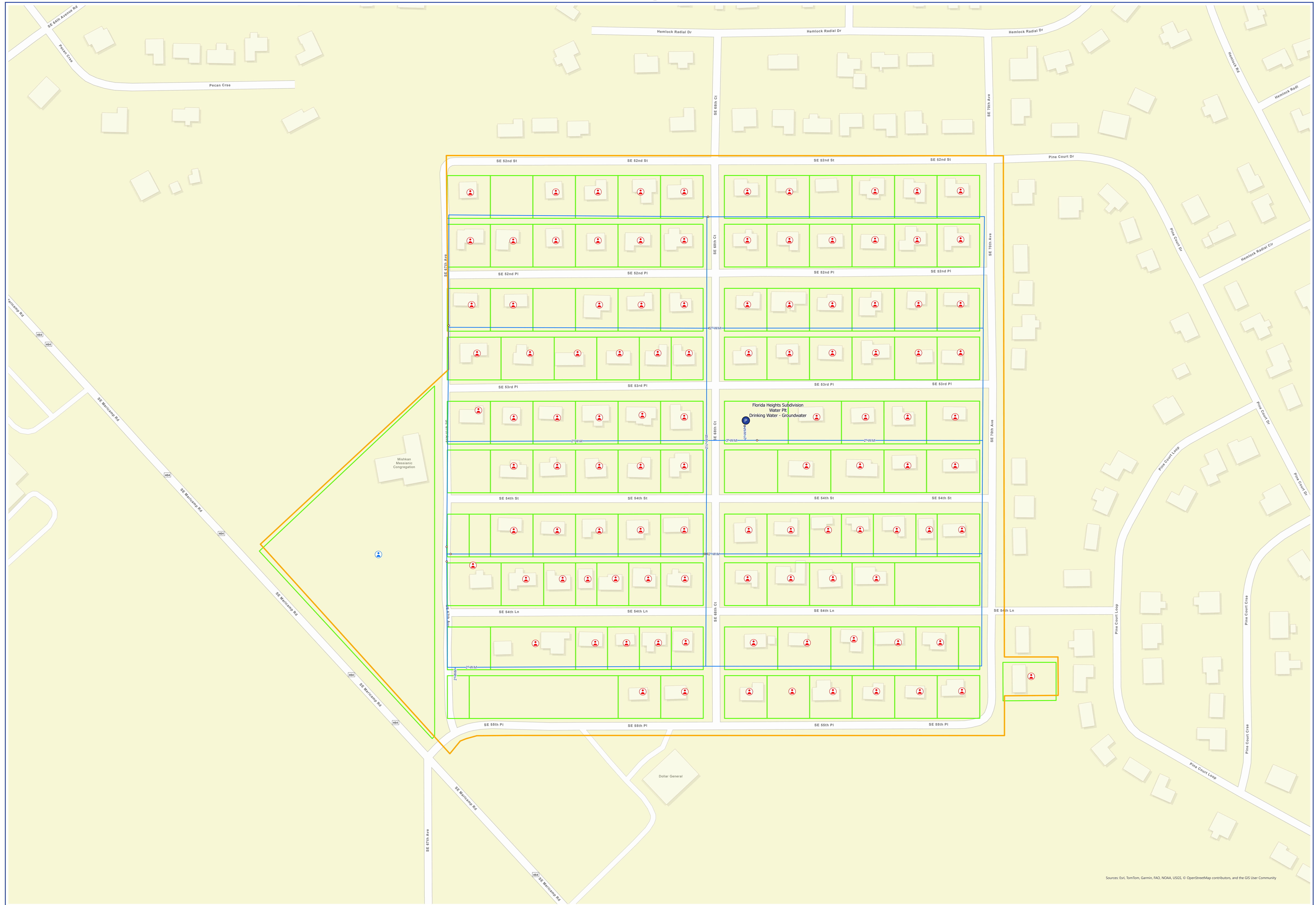
Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community



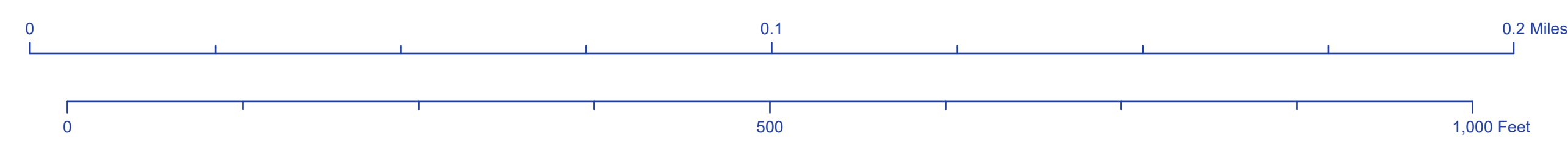
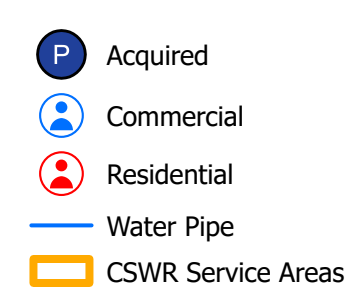
FL - Florida Heights Subdivision



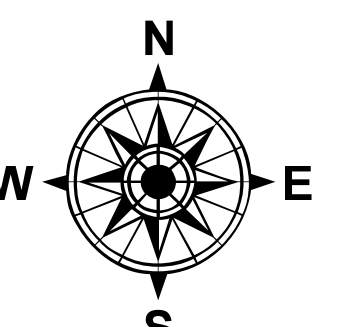
This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

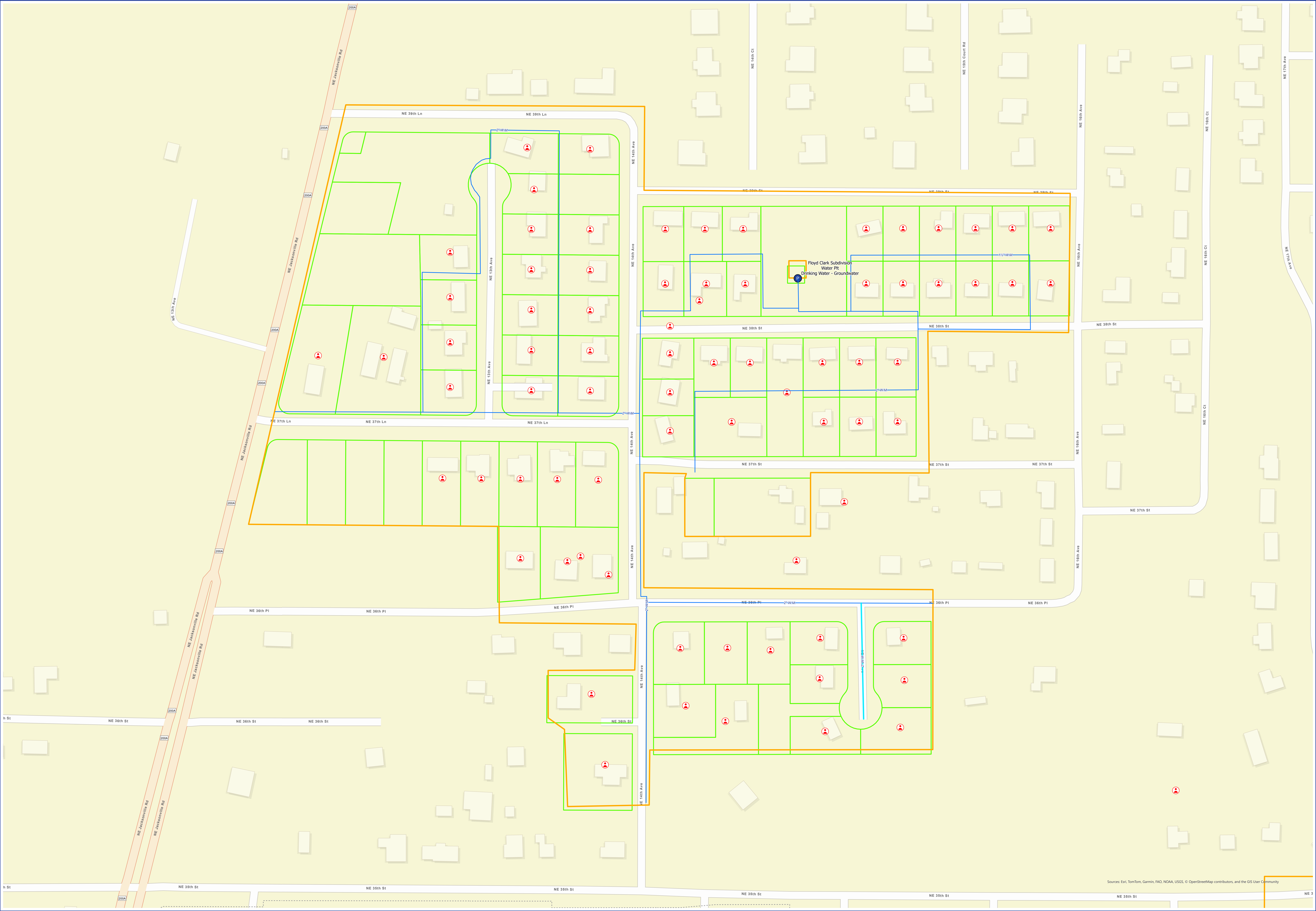
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



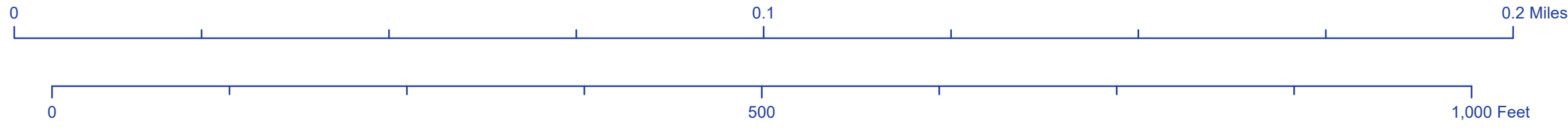


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

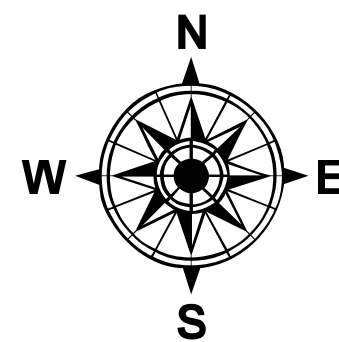
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

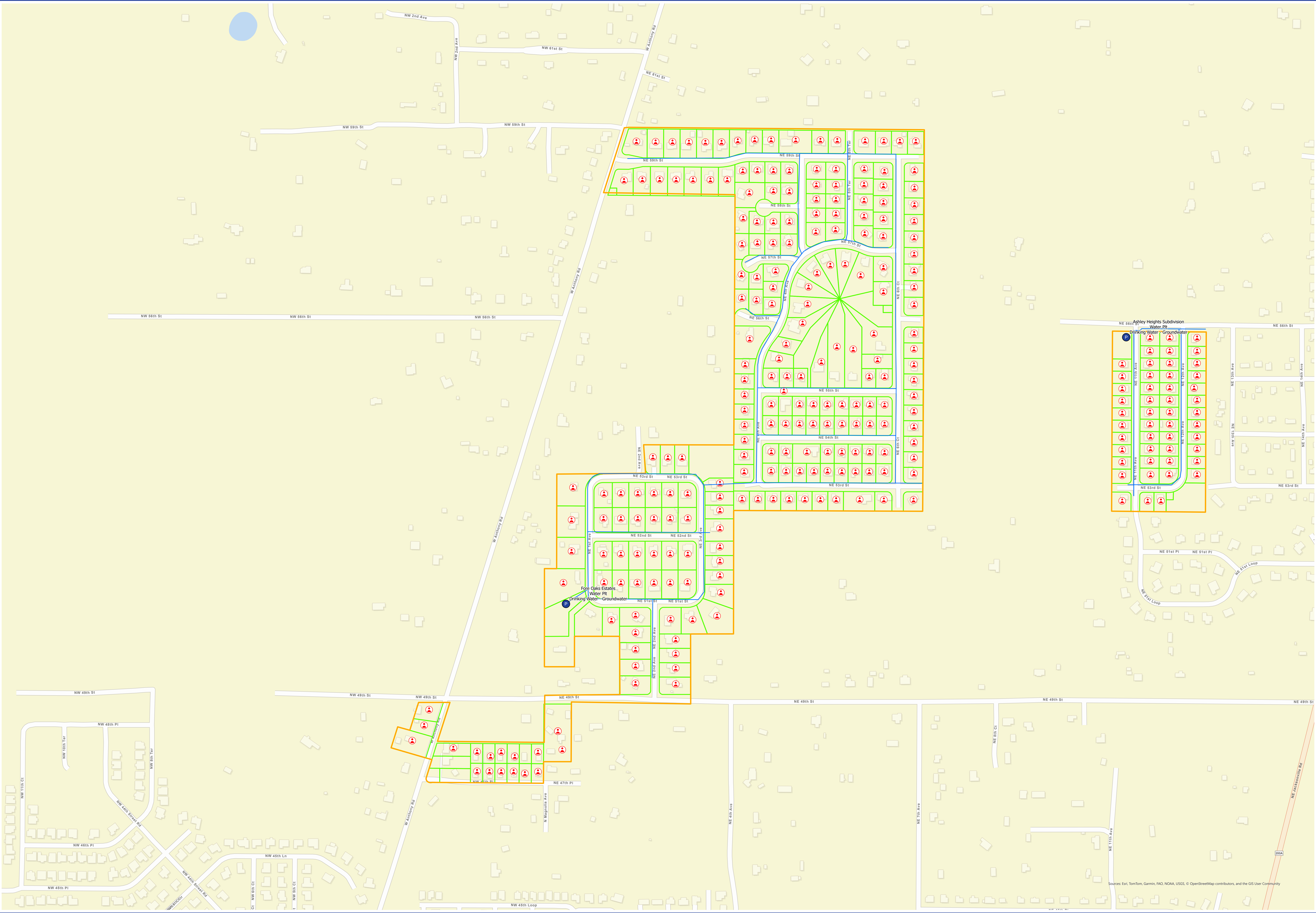
- Acquired
- In ACQ
- Residential
- Water Pipe
- Water Pipes
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community



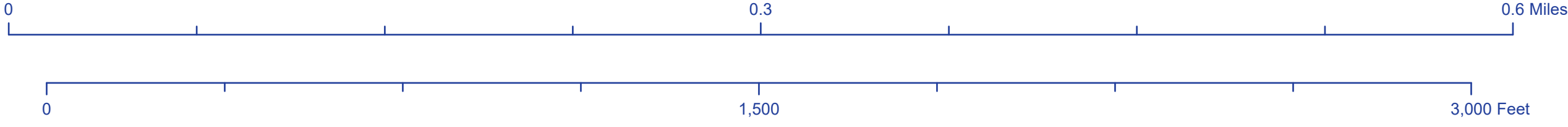
This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

For questions or additional information, please contact:

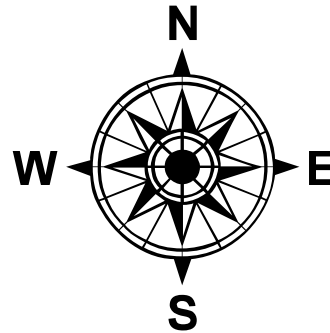
GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

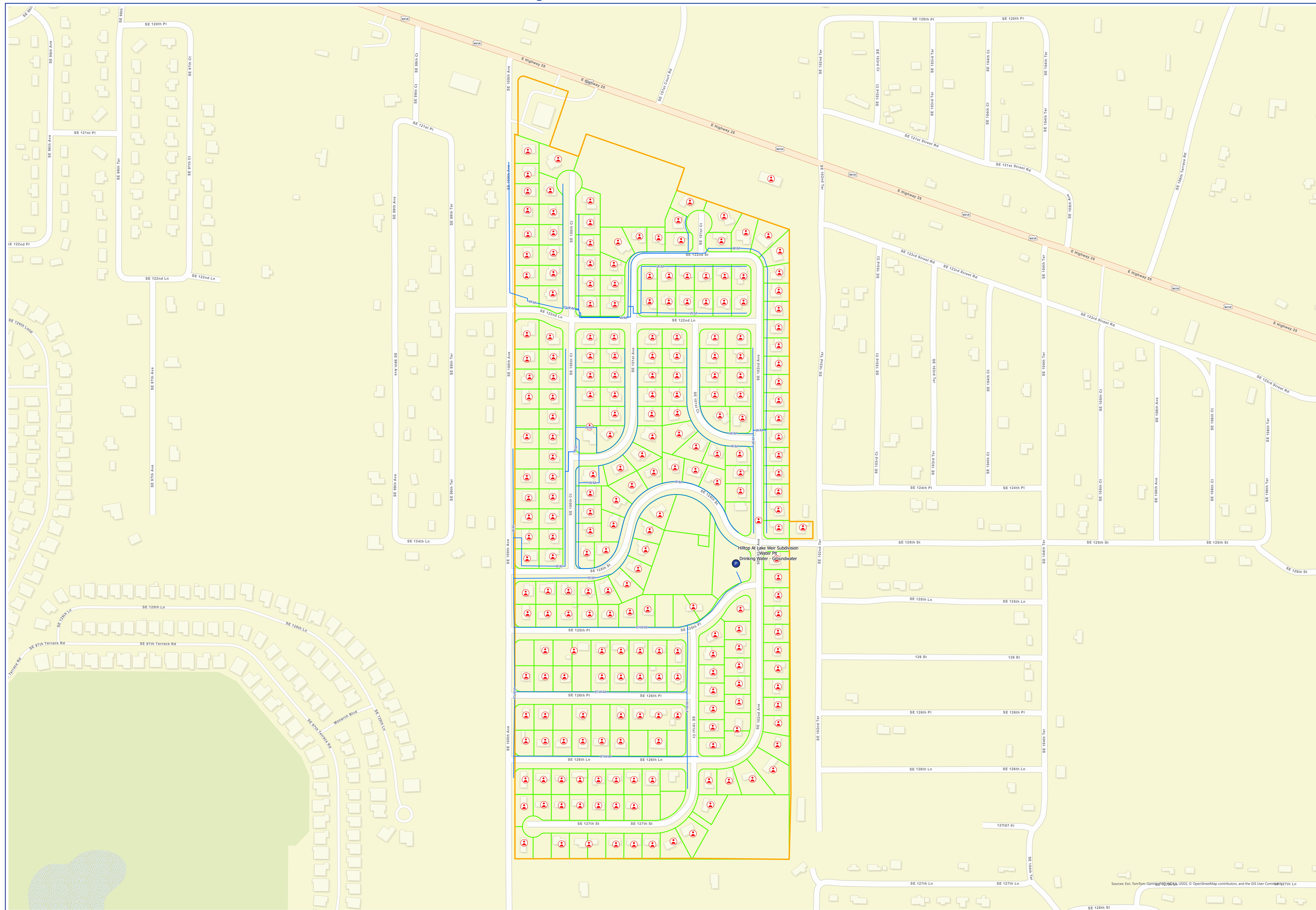
- Acquired
- In ACQ
- Residential
- Water Pipe
- Water Pipes

- CSWR Service Areas
- map.jpg
- RGB
- Red: Band_1
- Green: Band_2
- Blue: Band_3



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere

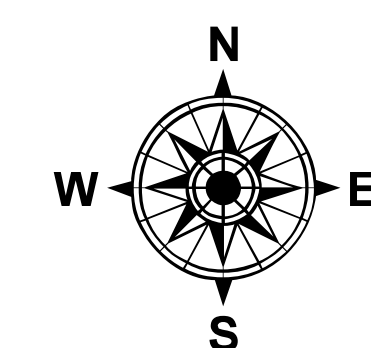
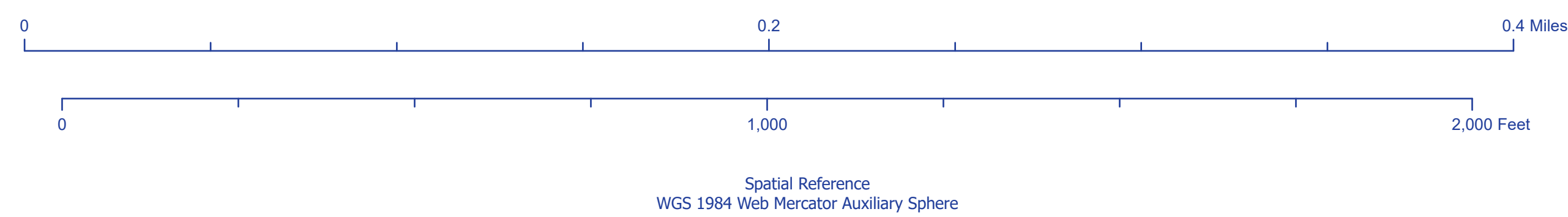




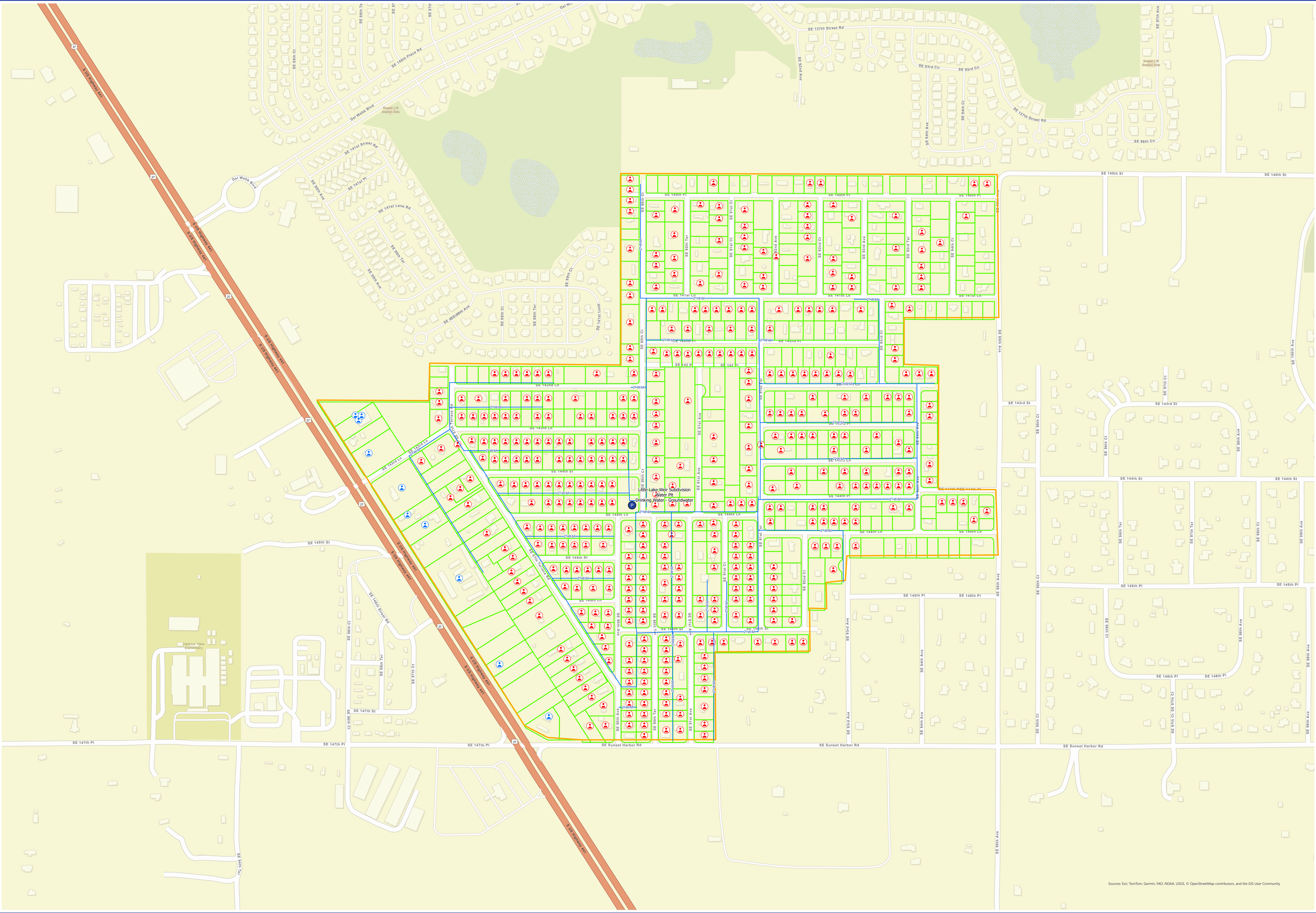
This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505



FL - Little Lake Weir Subdivision

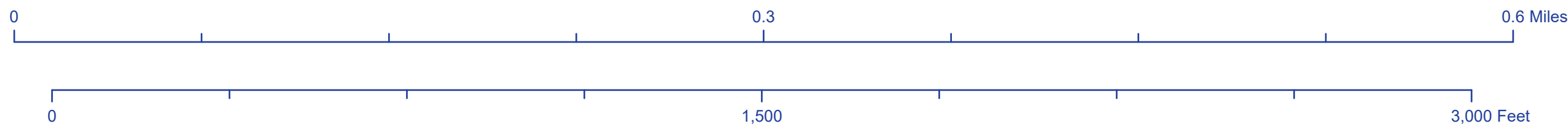


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

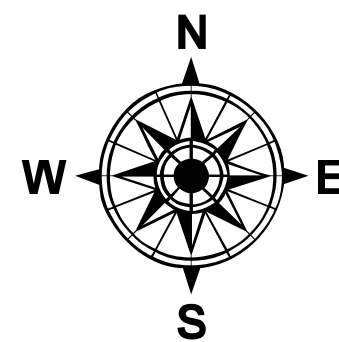
For questions or additional information, please contact:

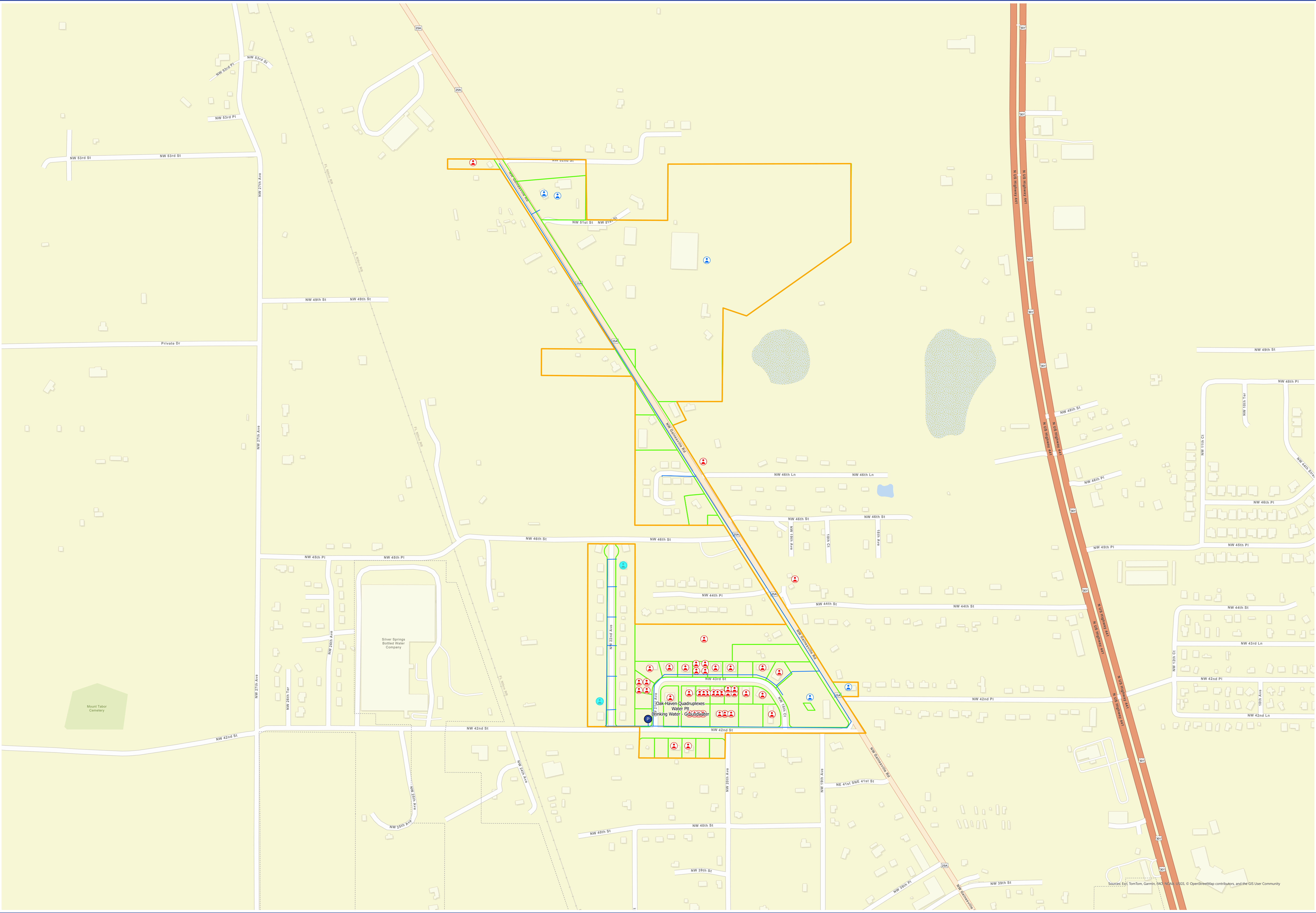
GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

- Acquired
- Commercial
- Residential
- Water Pipe
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



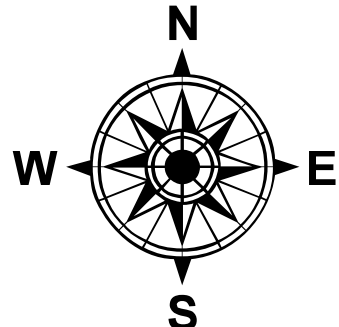
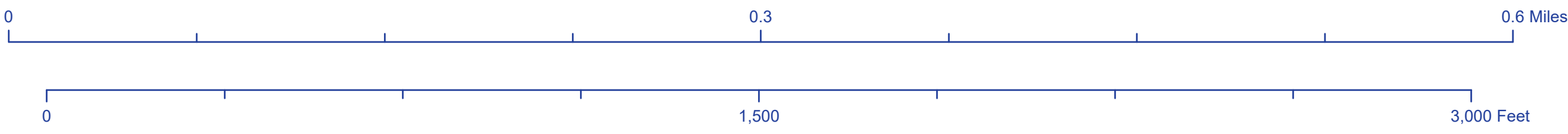


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

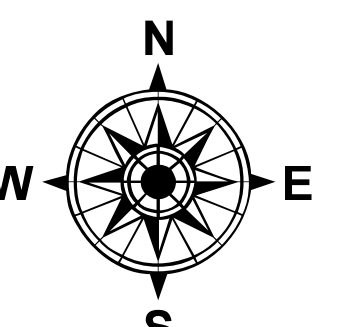
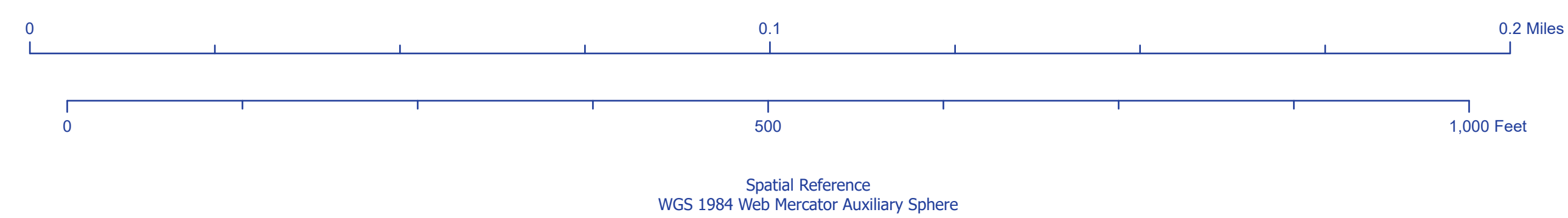
- Acquired
- In ACQ
- Commercial
- Residential
- Water Pipe
- Water Pipes
- CSWR Service Areas



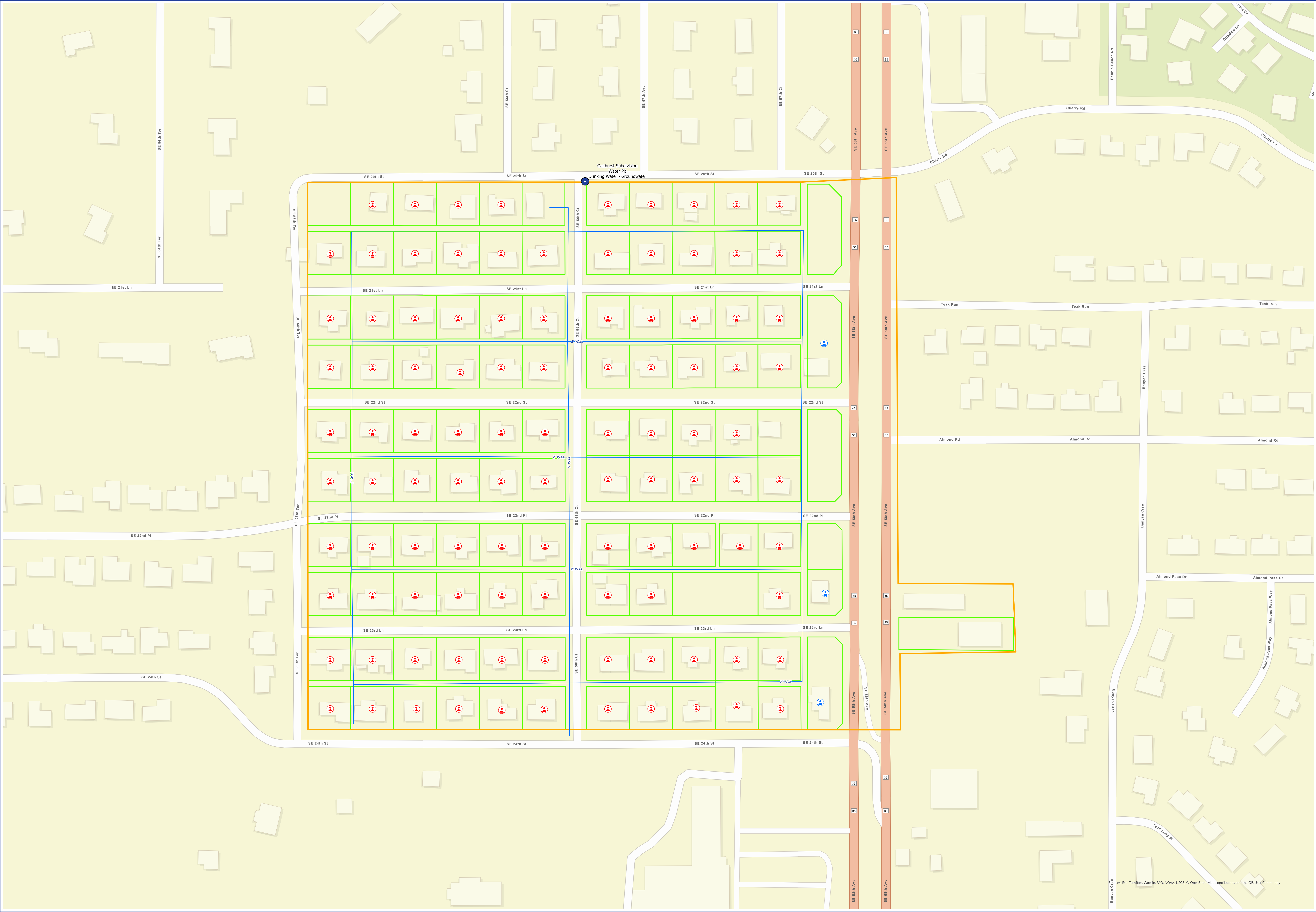
This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505



FL - Oakhurst Subdivision

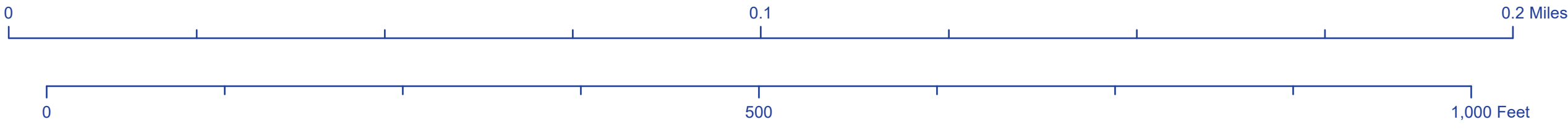


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

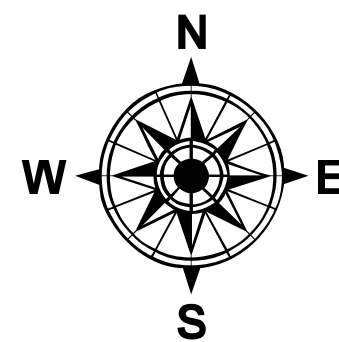
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

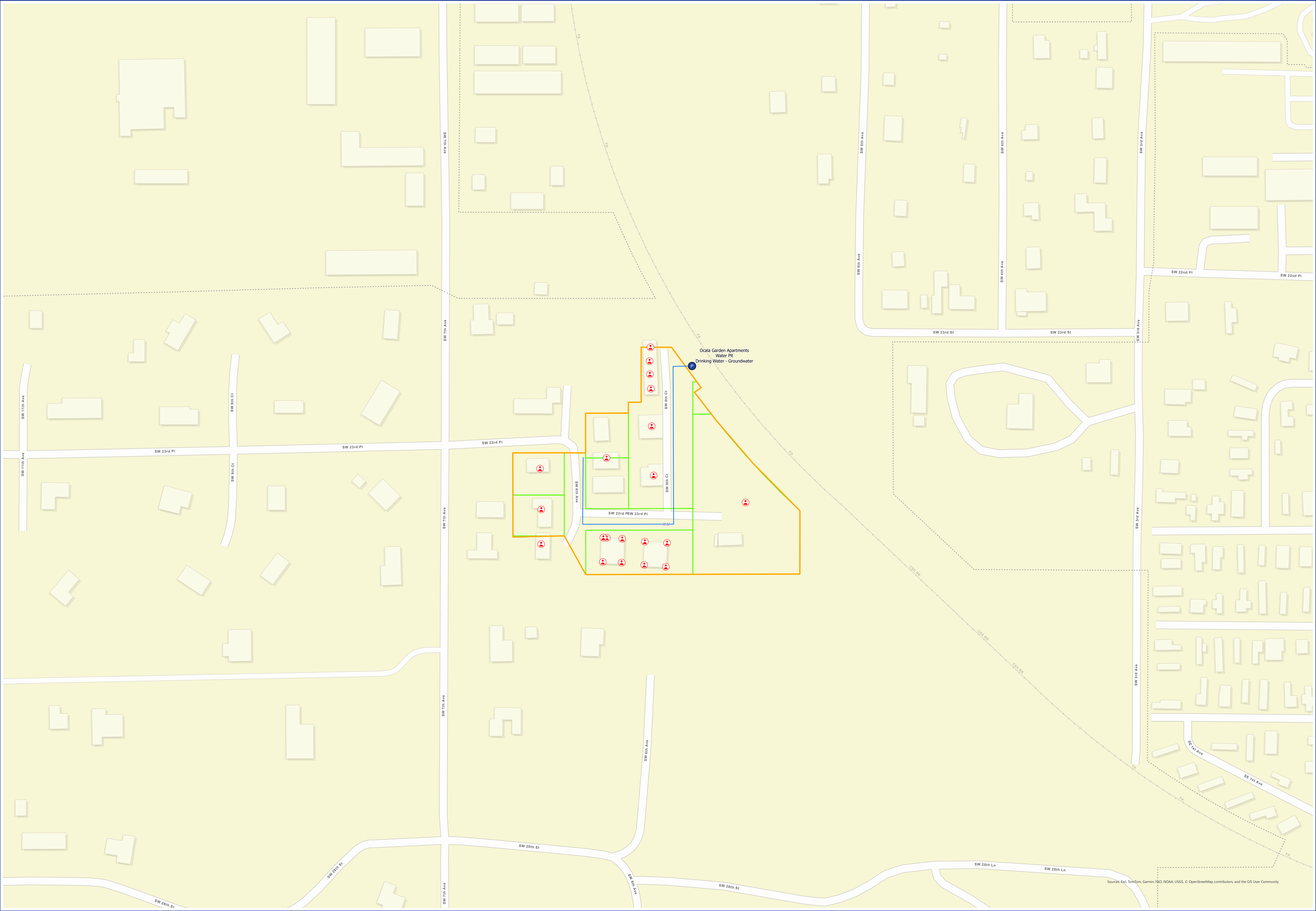
- Acquired
- Commercial
- Residential
- Water Pipe
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



FL - Ocala Garden Apartments

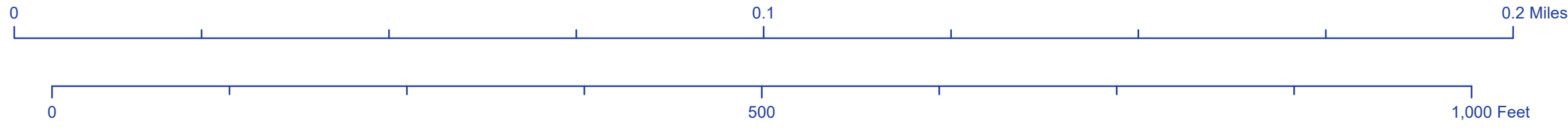


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

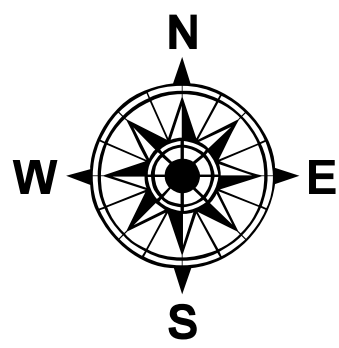
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

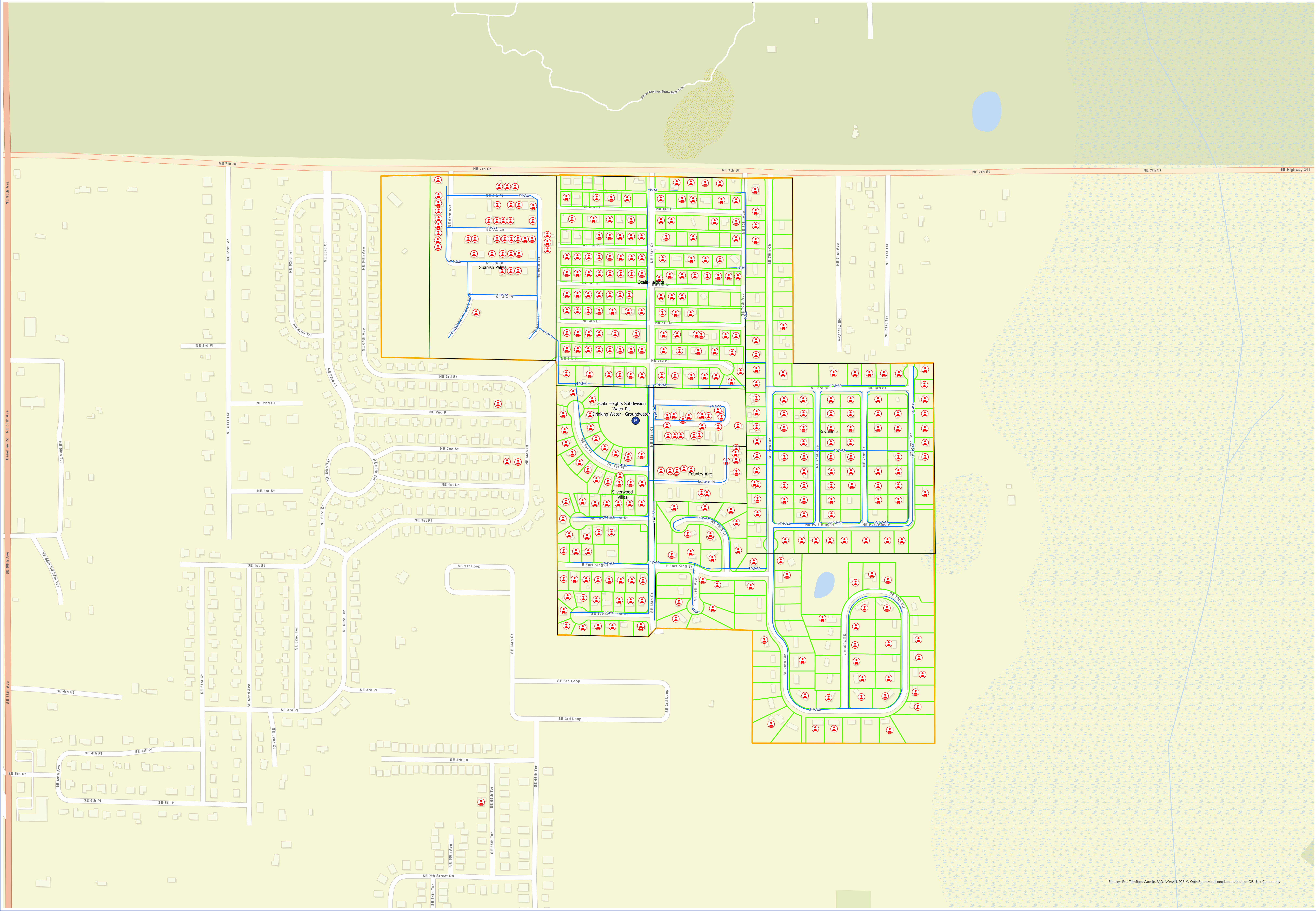
- Acquired
- In ACQ
- Residential
- Water Pipes
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



FL - Ocala Heights Subdivision

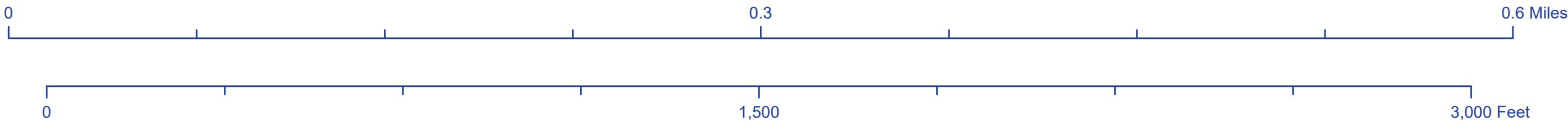


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

For questions or additional information, please contact:

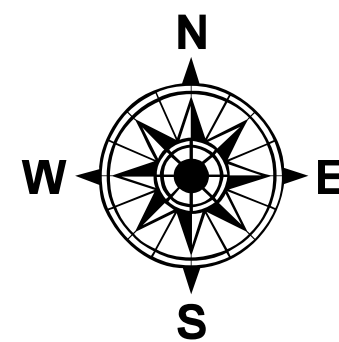
GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

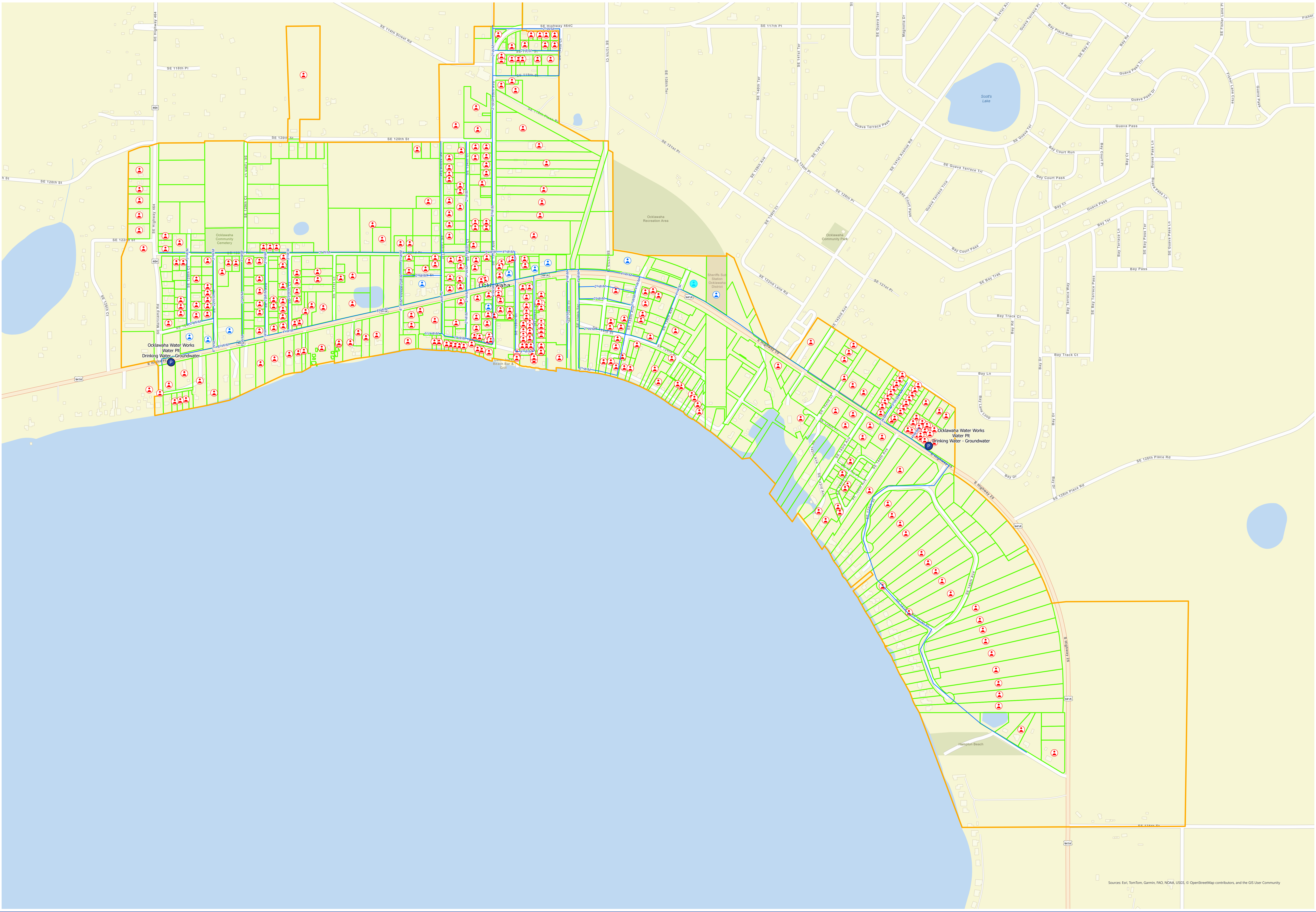
- Acquired
- In ACQ
- Residential
- Water Pipes
- CSWR Service Areas
- Subdivisions



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere

Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community



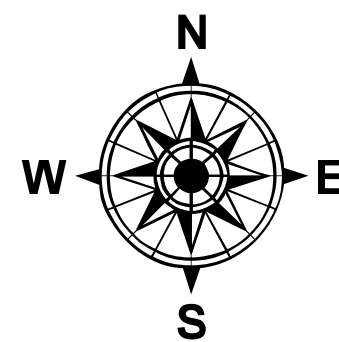
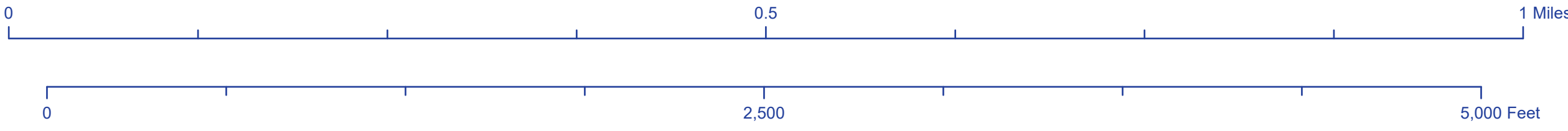


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

For questions or additional information, please contact:

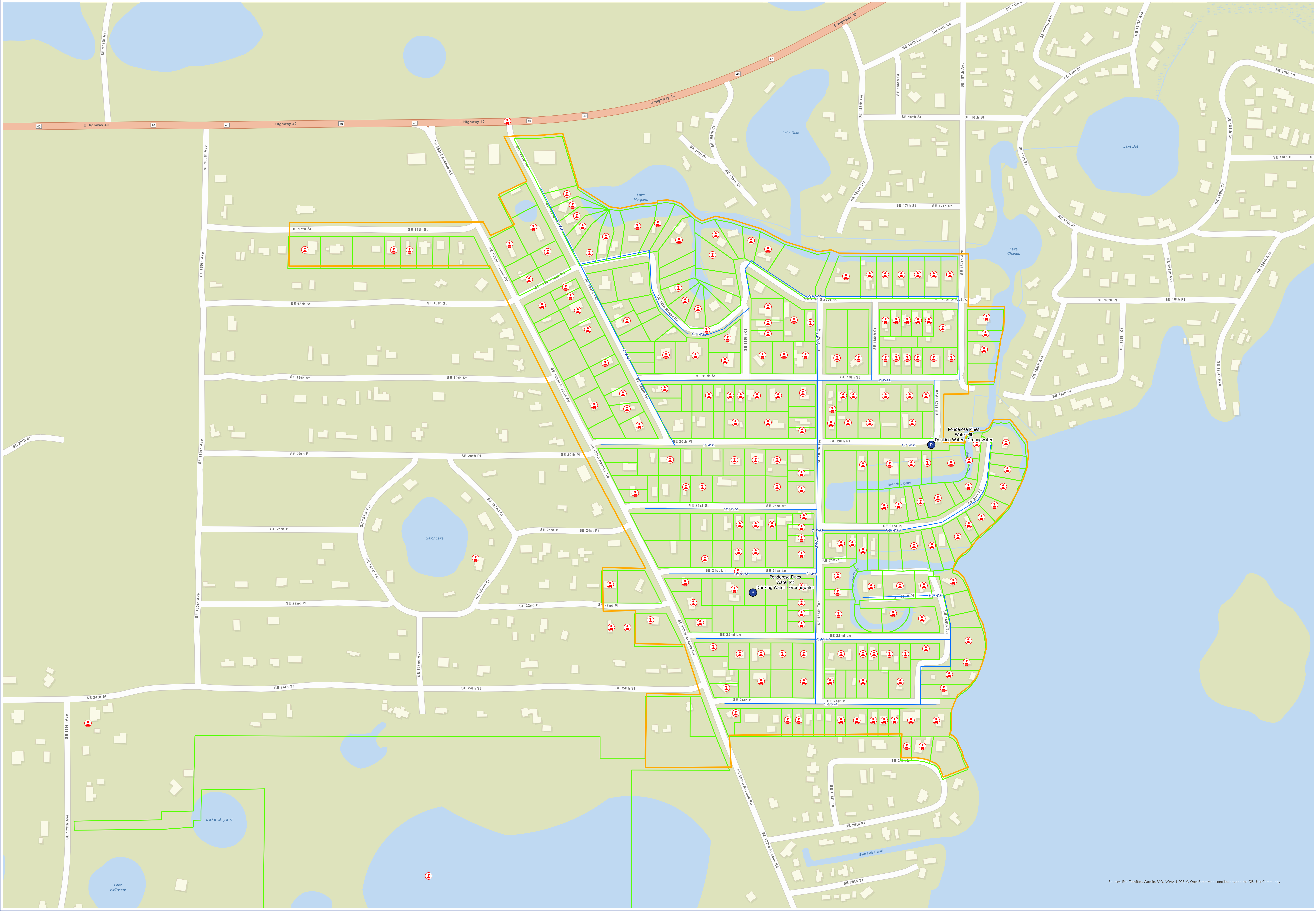
GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

- Acquired
- Commercial
- Residential
- Water Pipe
- CSWR Service Areas



FL - Ponderosa Pines

Customers: 193

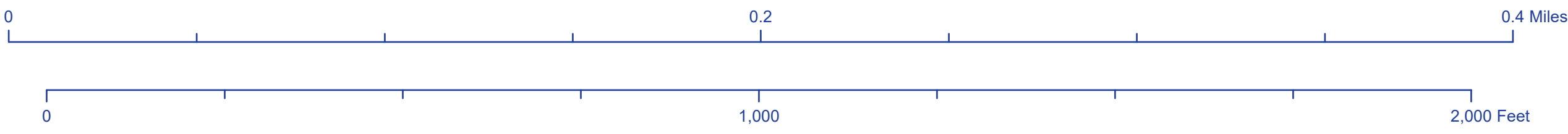


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

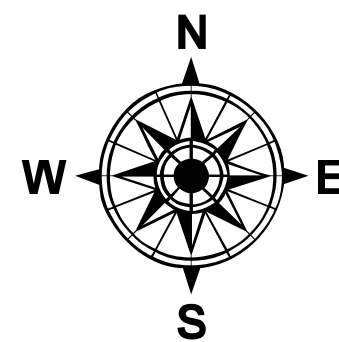
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

- Acquired
- In ACQ
- Residential
- Water Pipes
- CSWR Service Areas



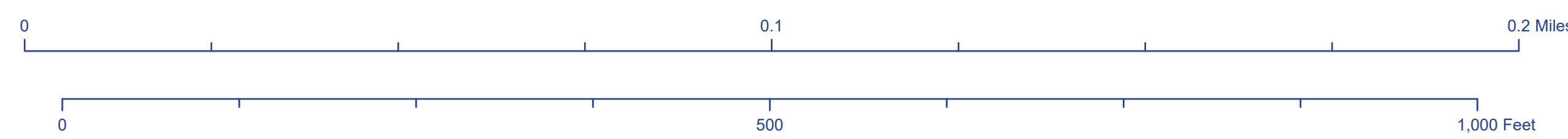
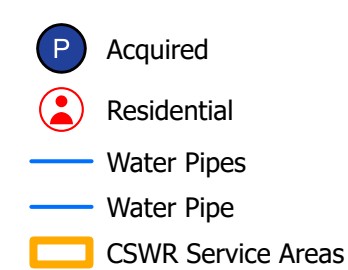
Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



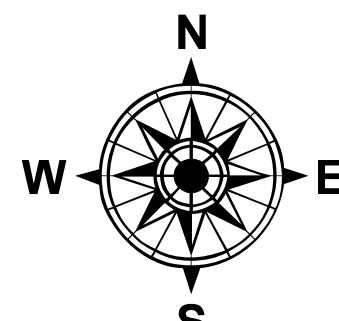
This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

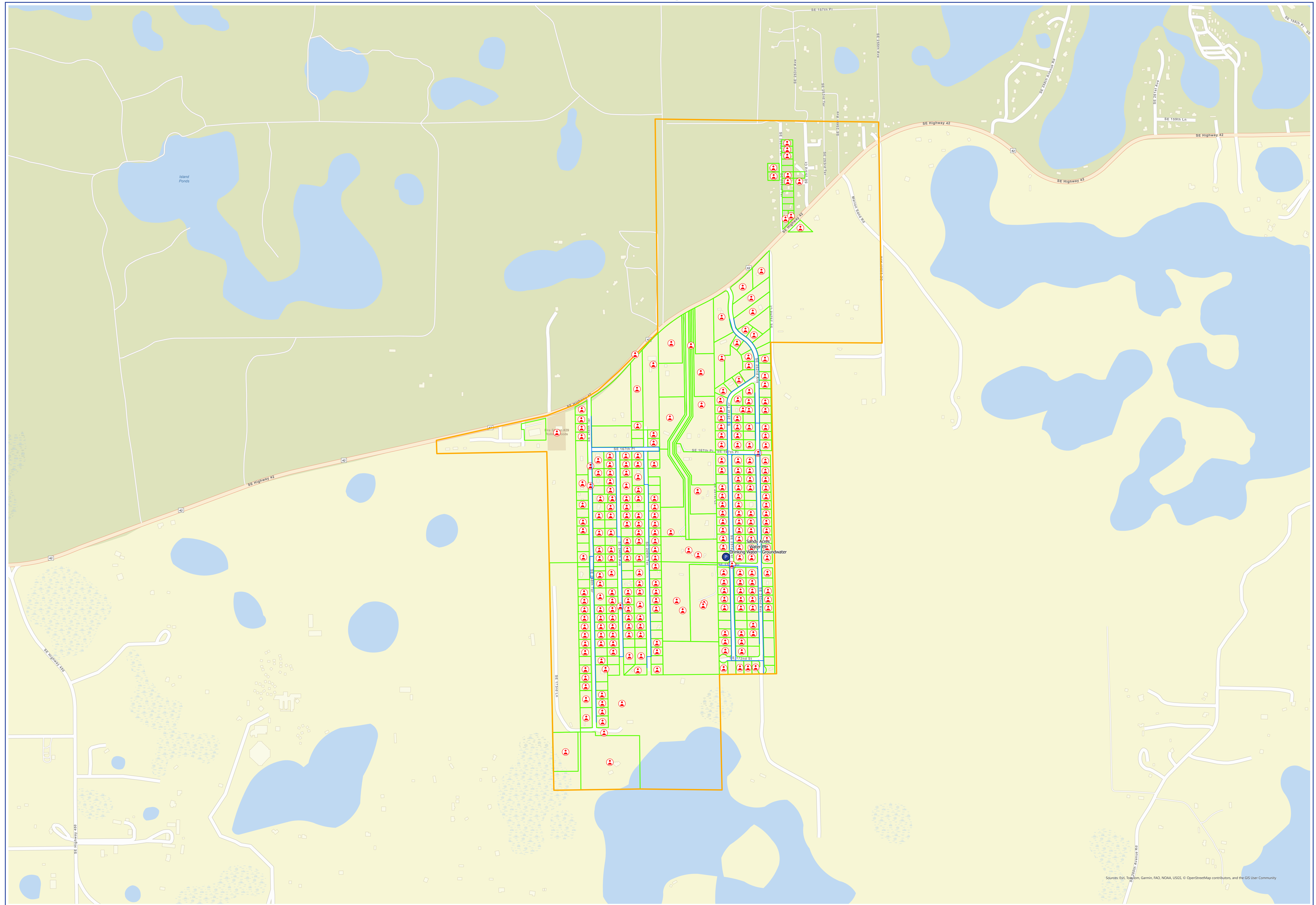
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere

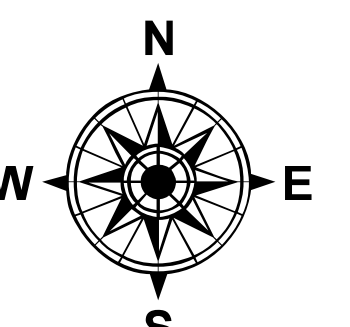
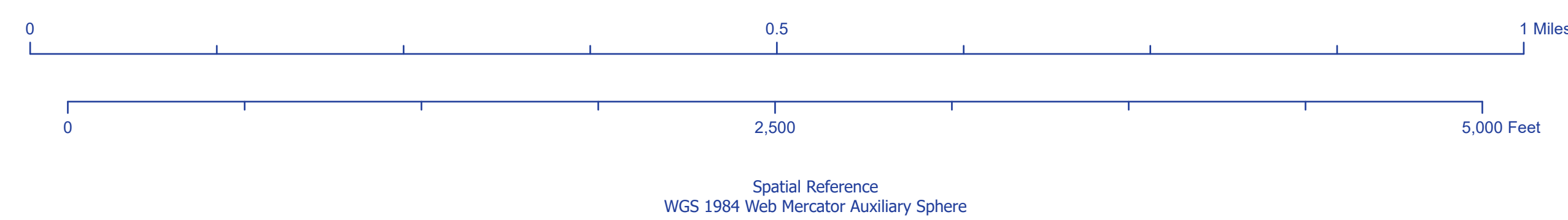


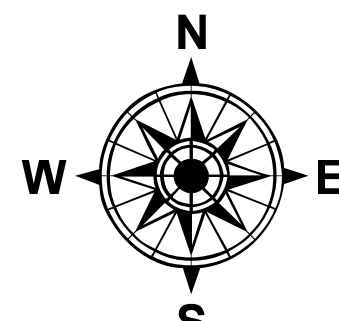


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505



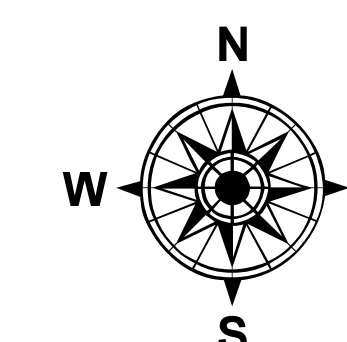
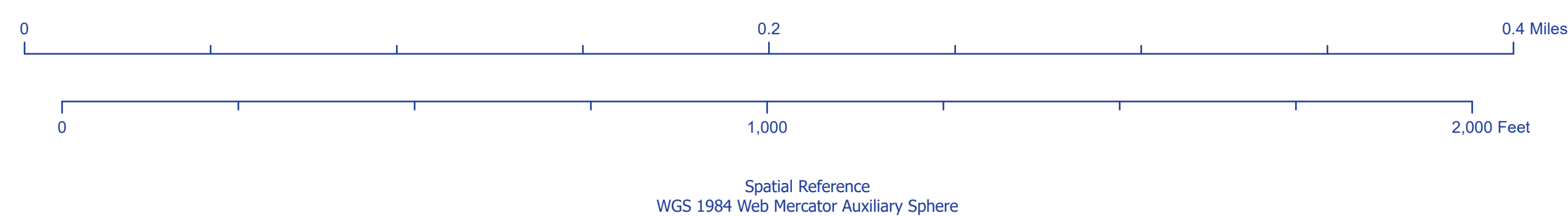
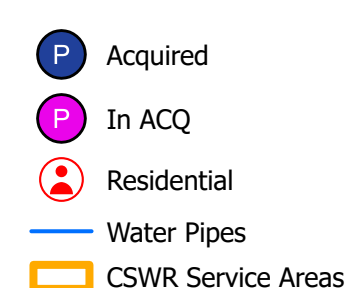


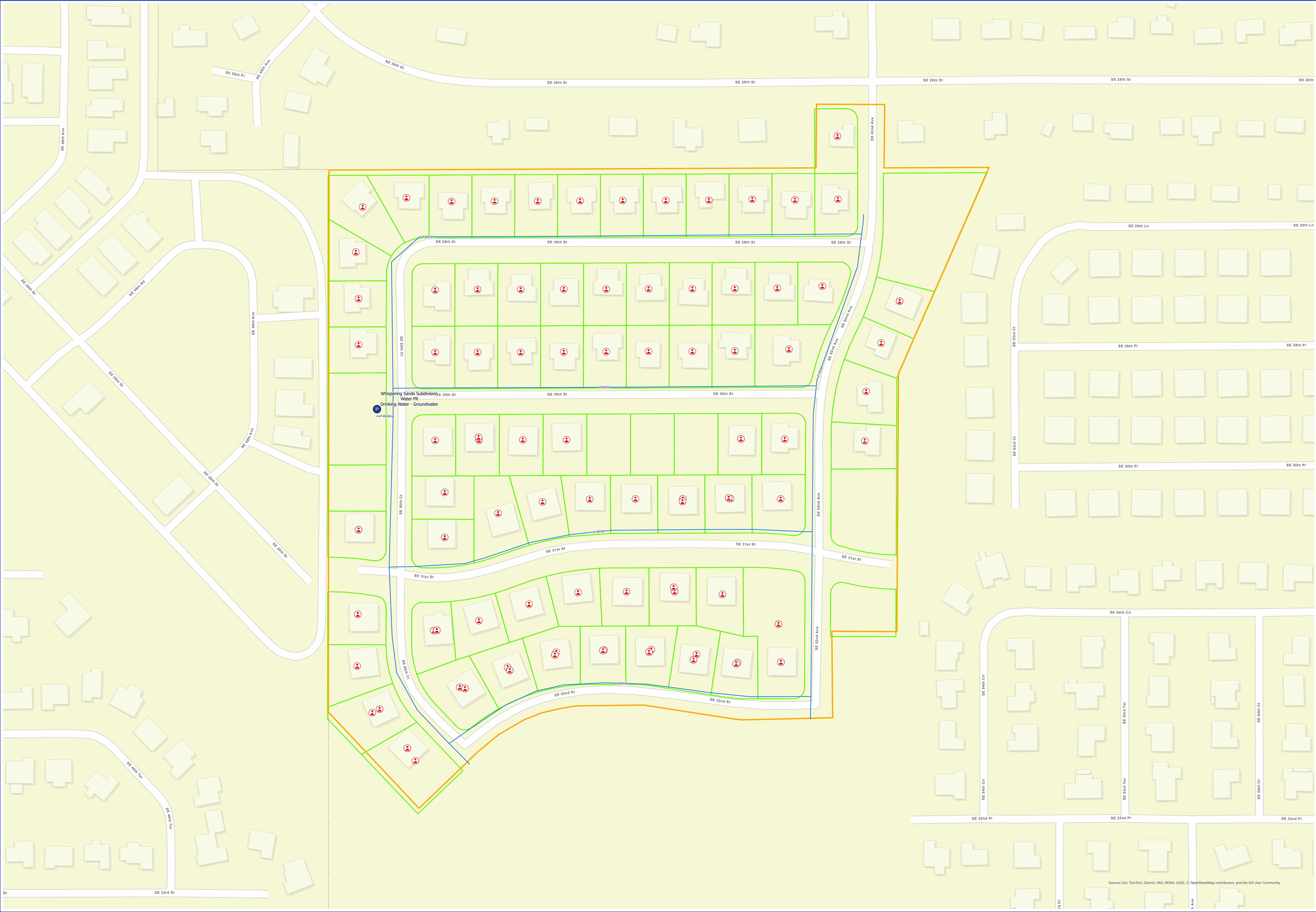
FL - Sunlight Acres

This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505



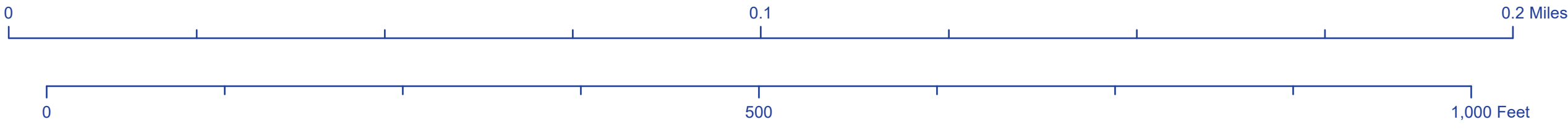


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

For questions or additional information, please contact:

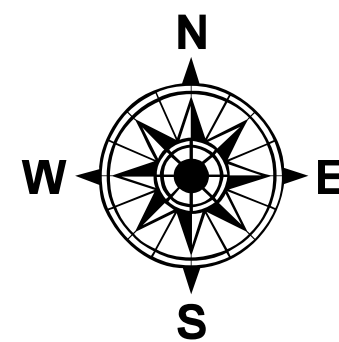
GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

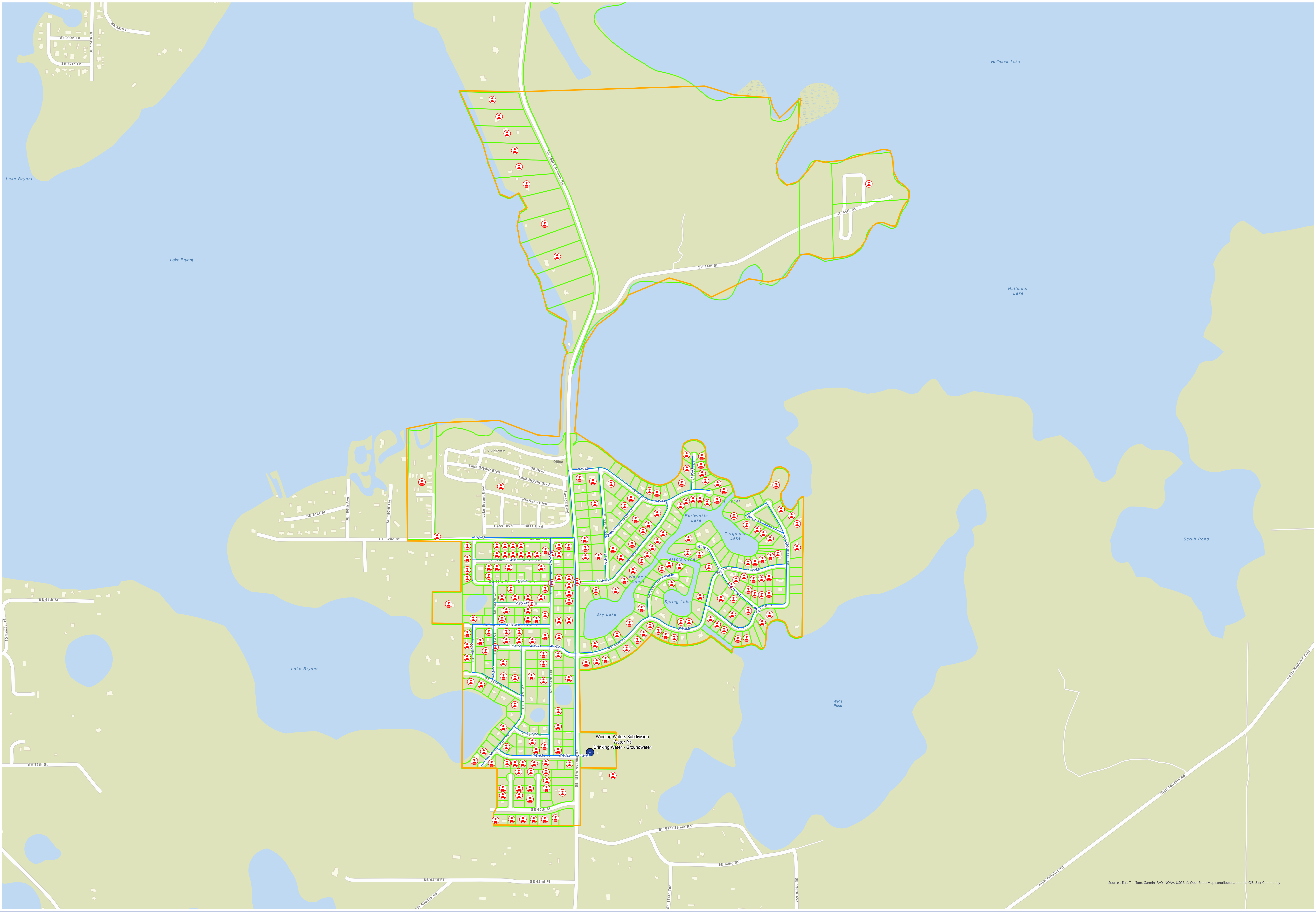
- Acquired
- Residential
- Water Pipe
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere

Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community



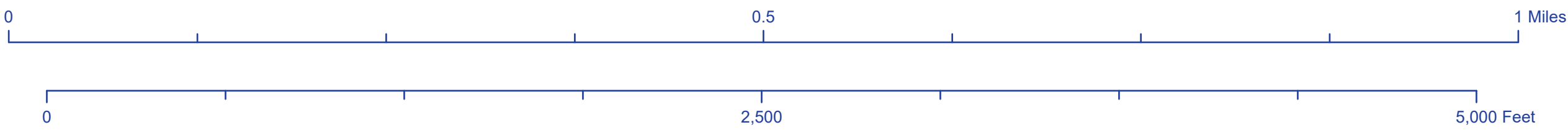


This dataset was developed and is maintained by the GIS Department at Central States Water Resources (CSWR). Data is compiled from field inspections, engineering reports, historical records, and verified regulatory submissions. Special thanks to the Operations, Compliance, and Engineering teams for their ongoing support and data validation.

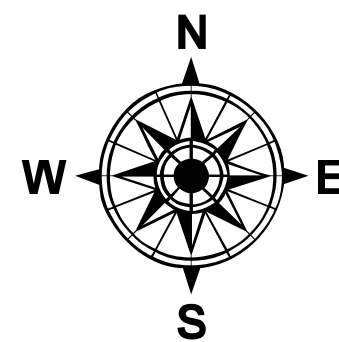
For questions or additional information, please contact:

GIS Administrator, CSWR
Mark Hillin
Email: mhillin@cswrgroup.com
Phone: (636) 246-2505

- Acquired
- In ACQ
- Residential
- CSWR Service Areas



Spatial Reference
WGS 1984 Web Mercator Auxiliary Sphere



Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the OS User Community

ATTACHMENT 4

Response to Deficiency Item 2.b.i.

List of Chemicals Used

CSWR SITES (12.5% NaOCl)	
Site	Consumption (GPD)
OCALA HEIGHTS	1
WHISPERING SANDS	0.5
FLORIDA HEIGHTS	1
OAK HAVEN	3
FORE OAKS	2
ASHLEY HEIGHTS	1
EMIL MAR	2
FLOYD CLARK	2
SUNRAY	5
OAKCREST VILLAS	1
ELEVEN OAKS	1

ROLLING OAKS (12.5% NaOCl)	
Site	Consumption (GPD)
BEVERLY HILLS WWTP 35 GAL PER DAY	35
Well 1	2.6
Well 2	2.6
None	N/A
Well 4	2.9
Well 5	1
Well 6	2.3
Well 7	2.8
Well 8	4
Well 9	4.2
Well 10	4.5

12.5% NaOCl	
Site	Consumption (GPD)
Landfair WTP	3
Landfair WWTP	9

Site	Consumption (GPD)
Hilltop	2
Bellevue	0.5
Sunlight Acres	1
Quail Run	1
Ocklawaha Terrace	3
Ocklawaha Pines	5
Winding Waters	2
Ponderosa #2	3
Ponderosa #1	0.5
Sandy Acres	2
Country Walk	0.5
Winding Waters #2	2
Little Lake Weir	3
Oakhurst	1
Eleven Oaks- Polyphosphate	1
Ponderosa Pines #2- polyphosphate	2
Aquarina	4
North Charlotte	4

Site	Consumption (lbs/day)
North Charlotte- Anti-scalant	2
Aquarina- Anti-scalant	2

Actual Ship	Ship To	Ship To Name	Item Number	Description 1	Description Line 2	Quantity	UOM	Unit Price	Price UOM	Ext Amount
04/23/2024	464191	CSWR - ASHLEY HEIGHTS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 2.93	GA	\$ 131.85
08/27/2024	464191	CSWR - ASHLEY HEIGHTS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	60	GA	\$ 2.98	GA	\$ 178.80
12/31/2024	464191	CSWR - ASHLEY HEIGHTS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 2.98	GA	\$ 119.20
03/18/2024	466185	CSWR - BELLEVIEW	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	30	GA	\$ 3.24	GA	\$ 97.20
05/28/2024	466185	CSWR - BELLEVIEW	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.24	GA	\$ 129.60
08/12/2024	466185	CSWR - BELLEVIEW	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 3.29	GA	\$ 164.50
10/22/2024	466185	CSWR - BELLEVIEW	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.29	GA	\$ 131.60
01/29/2025	466185	CSWR - BELLEVIEW	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.29	GA	\$ 131.60
04/29/2024	466183	CSWR - COUNTRY WALK	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	30	GA	\$ 3.24	GA	\$ 97.20
09/20/2024	466183	CSWR - COUNTRY WALK	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 3.29	GA	\$ 148.05
10/22/2024	466183	CSWR - COUNTRY WALK	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 3.29	GA	\$ 164.50
01/29/2025	466183	CSWR - COUNTRY WALK	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	30	GA	\$ 3.29	GA	\$ 98.70
03/20/2024	462662	CSWR - ELEVEN OAKS WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.93	GA	\$ 146.50
05/14/2024	462662	CSWR - ELEVEN OAKS WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 2.93	GA	\$ 117.20
06/26/2024	462662	CSWR - ELEVEN OAKS WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.93	GA	\$ 146.50
08/27/2024	462662	CSWR - ELEVEN OAKS WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	30	GA	\$ 2.98	GA	\$ 89.40
10/29/2024	462662	CSWR - ELEVEN OAKS WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	55	GA	\$ 2.98	GA	\$ 163.90
01/31/2025	462662	CSWR - ELEVEN OAKS WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 2.98	GA	\$ 134.10
03/27/2024	464190	CSWR - EMIL MAR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.93	GA	\$ 146.50
05/07/2024	464190	CSWR - EMIL MAR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.93	GA	\$ 146.50
05/30/2024	464190	CSWR - EMIL MAR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.93	GA	\$ 146.50
07/31/2024	464190	CSWR - EMIL MAR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	60	GA	\$ 2.93	GA	\$ 175.80
10/08/2024	464190	CSWR - EMIL MAR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.98	GA	\$ 149.00
12/02/2024	464190	CSWR - EMIL MAR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 2.98	GA	\$ 134.10
02/13/2024	464189	CSWR - FLORIDA HEIGHTS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 2.93	GA	\$ 131.85
04/25/2024	464189	CSWR - FLORIDA HEIGHTS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 2.93	GA	\$ 117.20
07/15/2024	464189	CSWR - FLORIDA HEIGHTS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.93	GA	\$ 146.50
08/27/2024	464189	CSWR - FLORIDA HEIGHTS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	55	GA	\$ 2.98	GA	\$ 163.90
10/25/2024	464189	CSWR - FLORIDA HEIGHTS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 2.98	GA	\$ 134.10
12/17/2024	464189	CSWR - FLORIDA HEIGHTS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.98	GA	\$ 149.00
01/16/2025	464189	CSWR - FLORIDA HEIGHTS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	25	GA	\$ 2.98	GA	\$ 74.50
02/13/2024	464188	CSWR - FLOYD CLARK	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 2.93	GA	\$ 131.85
05/14/2024	464188	CSWR - FLOYD CLARK	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	55	GA	\$ 2.93	GA	\$ 161.15
07/26/2024	464188	CSWR - FLOYD CLARK	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.93	GA	\$ 146.50
08/27/2024	464188	CSWR - FLOYD CLARK	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.98	GA	\$ 149.00
12/31/2024	464188	CSWR - FLOYD CLARK	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 2.98	GA	\$ 119.20
02/13/2024	463955	CSWR - FORE OAKS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 2.93	GA	\$ 131.85
03/27/2024	463955	CSWR - FORE OAKS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 2.93	GA	\$ 117.20
05/01/2024	463955	CSWR - FORE OAKS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.93	GA	\$ 146.50
06/10/2024	463955	CSWR - FORE OAKS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	60	GA	\$ 2.93	GA	\$ 175.80
07/17/2024	463955	CSWR - FORE OAKS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	60	GA	\$ 2.93	GA	\$ 175.80
08/26/2024	463955	CSWR - FORE OAKS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	55	GA	\$ 2.98	GA	\$ 163.90
10/28/2024	463955	CSWR - FORE OAKS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 2.98	GA	\$ 119.20
12/02/2024	463955	CSWR - FORE OAKS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 2.98	GA	\$ 119.20
12/31/2024	463955	CSWR - FORE OAKS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 2.98	GA	\$ 119.20
01/31/2025	463955	CSWR - FORE OAKS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.98	GA	\$ 149.00
02/05/2024	466182	CSWR - HILLTOP AT LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.24	GA	\$ 129.60
03/07/2024	466182	CSWR - HILLTOP AT LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 3.24	GA	\$ 162.00
04/15/2024	466182	CSWR - HILLTOP AT LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.24	GA	\$ 129.60
05/28/2024	466182	CSWR - HILLTOP AT LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.24	GA	\$ 129.60
06/21/2024	466182	CSWR - HILLTOP AT LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	30	GA	\$ 3.24	GA	\$ 97.20
08/06/2024	466182	CSWR - HILLTOP AT LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.29	GA	\$ 131.60
09/13/2024	466182	CSWR - HILLTOP AT LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.29	GA	\$ 131.60
10/22/2024	466182	CSWR - HILLTOP AT LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 3.29	GA	\$ 164.50
11/25/2024	466182	CSWR - HILLTOP AT LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.29	GA	\$ 131.60
12/16/2024	466182	CSWR - HILLTOP AT LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 3.29	GA	\$ 148.05
01/14/2025	466182	CSWR - HILLTOP AT LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 3.29	GA	\$ 148.05
03/06/2024	507705	CSWR - LANDFAIR WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	100	GA	\$ 2.93	GA	\$ 293.00
04/17/2024	507705	CSWR - LANDFAIR WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	90	GA	\$ 2.93	GA	\$ 263.70
05/14/2024	507705	CSWR - LANDFAIR WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	55	GA	\$ 2.93	GA	\$ 161.15
06/04/2024	507705	CSWR - LANDFAIR WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.93	GA	\$ 146.50
07/08/2024	507705	CSWR - LANDFAIR WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	90	GA	\$ 2.93	GA	\$ 263.70
07/22/2024	507705	CSWR - LANDFAIR WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.93	GA	\$ 146.50
08/16/2024	507705	CSWR - LANDFAIR WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	165	GA	\$ 2.98	GA	\$ 491.70
09/10/2024	507705	CSWR - LANDFAIR WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.98	GA	\$ 149.00
10/22/2024	507705	CSWR - LANDFAIR WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	95	GA	\$ 2.98	GA	\$ 283.10
11/19/2024	507705	CSWR - LANDFAIR WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	90	GA	\$ 2.98	GA	\$ 268.20
12/23/2024	507705	CSWR - LANDFAIR WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.98	GA	\$ 149.00
01/31/2025	507705	CSWR - LANDFAIR WTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	85	GA	\$ 2.98	GA	\$ 253.30
02/19/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	150	GA	\$ 2.93	GA	\$ 439.50
03/06/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	130	GA	\$ 2.93	GA	\$ 380.90
03/20/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	140	GA	\$ 2.93	GA	\$ 410.20
03/28/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	95	GA	\$ 2.93	GA	\$ 278.35
04/10/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	165	GA	\$ 2.93	GA	\$ 483.45
04/23/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	115	GA	\$ 2.93	GA	\$ 336.95
05/02/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	100	GA	\$ 2.93	GA	\$ 293.00
05/14/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	150	GA	\$ 2.93	GA	\$ 439.50
06/04/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	145	GA	\$ 2.93	GA	\$ 424.85
06/26/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	160	GA	\$ 2.93	GA	\$ 468.80
07/08/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	135	GA	\$ 2.93	GA	\$ 395.55

Actual Ship	Ship To	Ship To Name	Item Number	Description 1	Description Line 2	Quantity	UOM	Unit Price	Price UOM	Ext Amount
07/22/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	165	GA	\$ 2.93	GA	\$ 483.45
07/31/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	105	GA	\$ 2.93	GA	\$ 307.65
08/16/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	165	GA	\$ 2.98	GA	\$ 491.70
08/27/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	115	GA	\$ 2.98	GA	\$ 342.70
09/10/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	65	GA	\$ 2.98	GA	\$ 193.70
10/03/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	165	GA	\$ 2.98	GA	\$ 491.70
10/22/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	165	GA	\$ 2.98	GA	\$ 491.70
11/19/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	160	GA	\$ 2.98	GA	\$ 476.80
12/04/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	115	GA	\$ 2.98	GA	\$ 342.70
12/23/2024	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	140	GA	\$ 2.98	GA	\$ 417.20
01/13/2025	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	158	GA	\$ 2.98	GA	\$ 470.84
01/31/2025	507677	CSWR - LANDFAIR WWTP	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	80	GA	\$ 2.98	GA	\$ 238.40
02/05/2024	466181	CSWR - LITTE LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.24	GA	\$ 129.60
02/26/2024	466181	CSWR - LITTE LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 3.24	GA	\$ 162.00
04/01/2024	466181	CSWR - LITTE LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.24	GA	\$ 129.60
04/29/2024	466181	CSWR - LITTE LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	30	GA	\$ 3.24	GA	\$ 97.20
05/28/2024	466181	CSWR - LITTE LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.24	GA	\$ 129.60
06/21/2024	466181	CSWR - LITTE LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.24	GA	\$ 129.60
07/22/2024	466181	CSWR - LITTE LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	65	GA	\$ 3.24	GA	\$ 210.60
08/20/2024	466181	CSWR - LITTE LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.29	GA	\$ 131.60
09/20/2024	466181	CSWR - LITTE LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 3.29	GA	\$ 164.50
10/18/2024	466181	CSWR - LITTE LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	60	GA	\$ 3.29	GA	\$ 197.40
11/07/2024	466181	CSWR - LITTE LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 3.29	GA	\$ 148.05
01/14/2025	466181	CSWR - LITTE LAKE WEIR	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 3.29	GA	\$ 131.60
02/06/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	220	GA	\$ 3.17	GA	\$ 697.40
02/21/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	220	GA	\$ 3.17	GA	\$ 697.40
03/04/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	250	GA	\$ 3.17	GA	\$ 792.50
03/14/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	190	GA	\$ 3.17	GA	\$ 602.30
04/01/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	330	GA	\$ 3.17	GA	\$ 1,046.10
04/16/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	275	GA	\$ 3.17	GA	\$ 871.75
04/30/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	275	GA	\$ 3.17	GA	\$ 871.75
05/13/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	220	GA	\$ 3.17	GA	\$ 697.40
05/28/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	300	GA	\$ 3.17	GA	\$ 951.00
06/10/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	220	GA	\$ 3.17	GA	\$ 697.40
06/24/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	275	GA	\$ 3.17	GA	\$ 871.75
07/08/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	275	GA	\$ 3.17	GA	\$ 871.75
07/22/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	330	GA	\$ 3.17	GA	\$ 1,046.10
07/30/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	165	GA	\$ 3.17	GA	\$ 523.05
08/07/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	220	GA	\$ 3.22	GA	\$ 708.40
08/20/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	275	GA	\$ 3.22	GA	\$ 885.50
09/03/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	330	GA	\$ 3.22	GA	\$ 1,062.60
09/16/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	275	GA	\$ 3.22	GA	\$ 885.50
09/30/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	275	GA	\$ 3.22	GA	\$ 885.50
10/15/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	275	GA	\$ 3.22	GA	\$ 885.50
10/28/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	165	GA	\$ 3.22	GA	\$ 531.30
11/11/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	220	GA	\$ 3.22	GA	\$ 708.40
11/25/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	220	GA	\$ 3.22	GA	\$ 708.40
12/08/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	220	GA	\$ 3.22	GA	\$ 708.40
12/13/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	165	GA	\$ 3.22	GA	\$ 531.30
12/30/2024	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	220	GA	\$ 3.22	GA	\$ 708.40
01/06/2025	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	220	GA	\$ 3.22	GA	\$ 708.40
01/13/2025	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	220	GA	\$ 3.22	GA	\$ 708.40
01/22/2025	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	220	GA	\$ 3.22	GA	\$ 708.40
01/28/2025	462661	CSWR - NORTH PENINSULA	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	100	GA	\$ 3.22	GA	\$ 322.00
03/06/2024	464186	CSWR - OAK HAVEN	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	115	GA	\$ 2.93	GA	\$ 336.95
04/22/2024	464186	CSWR - OAK HAVEN	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	85	GA	\$ 2.93	GA	\$ 249.05
05/30/2024	464186	CSWR - OAK HAVEN	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	70	GA	\$ 2.93	GA	\$ 205.10
07/08/2024	464186	CSWR - OAK HAVEN	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	110	GA	\$ 2.93	GA	\$ 322.30
08/26/2024	464186	CSWR - OAK HAVEN	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	110	GA	\$ 2.98	GA	\$ 327.80
10/28/2024	464186	CSWR - OAK HAVEN	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	100	GA	\$ 2.98	GA	\$ 298.00
12/31/2024	464186	CSWR - OAK HAVEN	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	115	GA	\$ 2.98	GA	\$ 342.70
01/31/2025	464186	CSWR - OAK HAVEN	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	110	GA	\$ 2.98	GA	\$ 327.80
02/13/2024	464411	CSWR - OAKCREST VILLAS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 2.93	GA	\$ 131.85
05/07/2024	464411	CSWR - OAKCREST VILLAS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 2.93	GA	\$ 131.85
08/27/2024	464411	CSWR - OAKCREST VILLAS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	55	GA	\$ 2.98	GA	\$ 163.90
03/07/2024	464199	CSWR - OAKHURST	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.93	GA	\$ 146.50
05/09/2024	464199	CSWR - OAKHURST	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	50	GA	\$ 2.93	GA	\$ 146.50
08/27/2024	464199	CSWR - OAKHURST	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 2.98	GA	\$ 119.20
10/25/2024	464199	CSWR - OAKHURST	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	60	GA	\$ 2.98	GA	\$ 178.80
12/18/2024	464199	CSWR - OAKHURST	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	45	GA	\$ 2.98	GA	\$ 134.10
05/07/2024	464198	CSWR - OCALA GARDENS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	30	GA	\$ 2.93	GA	\$ 87.90
07/15/2024	464198	CSWR - OCALA GARDENS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	55	GA	\$ 2.93	GA	\$ 161.15
10/08/2024	464198	CSWR - OCALA GARDENS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 2.98	GA	\$ 119.20
01/31/2025	464198	CSWR - OCALA GARDENS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	40	GA	\$ 2.98	GA	\$ 119.20
03/07/2024	463255	CSWR - OCALA HIEHGTs	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	120	GA	\$ 2.93	GA	\$ 351.60
05/22/2024	463255	CSWR - OCALA HIEHGTs	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	80	GA	\$ 2.93	GA	\$ 234.40
07/10/2024	463255	CSWR - OCALA HIEHGTs	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	110	GA	\$ 2.93	GA	\$ 322.30
08/07/2024	463255	CSWR - OCALA HIEHGTs	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	75	GA	\$ 2.98	GA	\$ 223.50
09/24/2024	463255	CSWR - OCALA HIEHGTs	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	110	GA	\$ 2.98	GA	\$ 327.80
10/25/2024	463255	CSWR - OCALA HIEHGTs	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	70	GA	\$ 2.98	GA	\$ 208.60
12/18/2024	463255	CSWR - OCALA HIEHGTs	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	100	GA	\$ 2.98	GA	\$ 298.00
01/16/2025	463255	CSWR - OCALA HIEHGTs	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	60	GA	\$ 2.98	GA	\$ 178.80
03/14/2024	469182	CSWR - OCKLAWAHA PINES	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	300	GA	\$ 3.24	GA	\$ 972.00
05/23/2024	469182	CSWR - OCKLAWAHA PINES	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	100	GA	\$ 3.24	GA	\$ 324.00

4

5

Actual Ship	Ship To	Ship To Name	Item Number	Description 1	Description Line 2	Quantity	UOM	Unit Price	Price UOM	Ext Amount
02/08/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	125	GA	\$ 3.14	GA	\$ 392.50
02/23/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	115	GA	\$ 3.14	GA	\$ 361.10
03/08/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	92	GA	\$ 3.14	GA	\$ 288.88
04/05/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	285	GA	\$ 3.14	GA	\$ 894.90
05/03/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	230	GA	\$ 3.14	GA	\$ 722.20
05/31/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	250	GA	\$ 3.14	GA	\$ 785.00
06/21/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	250	GA	\$ 3.14	GA	\$ 785.00
07/26/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	280	GA	\$ 3.14	GA	\$ 879.20
08/22/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	270	GA	\$ 3.19	GA	\$ 861.30
09/20/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	305	GA	\$ 3.19	GA	\$ 972.95
10/18/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	265	GA	\$ 3.19	GA	\$ 845.35
11/14/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	265	GA	\$ 3.19	GA	\$ 845.35
12/13/2024	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	240	GA	\$ 3.19	GA	\$ 765.60
01/13/2025	478115	CSWR - TIMBER CREEK NEIGHBORHOOD	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	265	GA	\$ 3.19	GA	\$ 845.35
03/06/2024	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	150	GA	\$ 2.93	GA	\$ 439.50
03/27/2024	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	80	GA	\$ 2.93	GA	\$ 234.40
05/01/2024	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	130	GA	\$ 2.93	GA	\$ 380.90
06/10/2024	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	140	GA	\$ 2.93	GA	\$ 410.20
07/02/2024	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	125	GA	\$ 2.93	GA	\$ 366.25
07/24/2024	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	140	GA	\$ 2.93	GA	\$ 410.20
08/27/2024	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	135	GA	\$ 2.98	GA	\$ 402.30
10/15/2024	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	165	GA	\$ 2.98	GA	\$ 491.70
10/29/2024	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	115	GA	\$ 2.98	GA	\$ 342.70
11/14/2024	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	160	GA	\$ 2.98	GA	\$ 476.80
12/02/2024	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	160	GA	\$ 2.98	GA	\$ 476.80
12/17/2024	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	120	GA	\$ 2.98	GA	\$ 357.60
01/21/2025	507678	CSWR - TRADEWINDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	155	GA	\$ 2.98	GA	\$ 461.90
02/06/2024	464200	CSWR - WHISPERING SANDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	100	GA	\$ 2.93	GA	\$ 293.00
04/25/2024	464200	CSWR - WHISPERING SANDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	100	GA	\$ 2.93	GA	\$ 293.00
07/09/2024	464200	CSWR - WHISPERING SANDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	100	GA	\$ 2.93	GA	\$ 293.00
08/27/2024	464200	CSWR - WHISPERING SANDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	95	GA	\$ 2.98	GA	\$ 283.10
10/25/2024	464200	CSWR - WHISPERING SANDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	100	GA	\$ 2.98	GA	\$ 298.00
01/16/2025	464200	CSWR - WHISPERING SANDS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	60	GA	\$ 2.98	GA	\$ 178.80
03/11/2024	496893	CSWR - WINDING WATERS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	100	GA	\$ 2.93	GA	\$ 293.00
05/29/2024	496893	CSWR - WINDING WATERS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	75	GA	\$ 2.93	GA	\$ 219.75
09/10/2024	496893	CSWR - WINDING WATERS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	75	GA	\$ 2.98	GA	\$ 223.50
10/23/2024	496893	CSWR - WINDING WATERS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	95	GA	\$ 2.98	GA	\$ 283.10
01/03/2025	496893	CSWR - WINDING WATERS	41930	Azone - EPA Reg. No. 7870-1	1 LB BLK (Mini-Bulk)	120	GA	\$ 2.98	GA	\$ 357.60

ATTACHMENT 5

Response to Deficiency Item 2.c.i.

Rolling Oaks – Additional Plant Operating Reports



MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

See page 4 for instructions.

I. General Information for the Month/Year of: April, 2023

A. Public Water System (PWS) Information

PWS Name:	Rolling Oaks Utilities, Inc. / Beverly Hills sub-division			PWS Identification Number:	6090150	
PWS Type:	☒ Community	☒ Non-Transient Non-Community	☐ Transient Non-Community	☐ Consecutive		
Number of Service Connections at End of Month:	6067			Total Population Served at End of Month:	12,376	
PWS Owner:	Central States Water Resources					
Contact Person:	Arthur Faiello			Contact Person's Title:	Manager	
Contact Person's Mailing Address:	1630 Des Peres Rd., Suite 140			City:	Des Peres	State: MO Zip Code: 63131
Contact Person's Telephone Number:	(3214) 464-3618			Contact Person's Fax Number:	(314) 736-4743	
Contact Person's E-Mail Address:	Arthur@cswrgroup.com					

B. Water Treatment Plant Information

Plant Name:	All Wells 1,2,4,5,6,7,8,9 and 10			Plant Telephone Number:		
Plant Address:	4071 N. Lecanto Hwy			City:	Beverly Hills	State: FL Zip Code: 34465
Type of Water Treated by Plant:	☒ Raw Ground Water ☐ Purchased Finished Water					
Permitted Maximum Day Operating Capacity of Plant, gallons per day:						
Plant Category (per subsection 62-699.310(4), F.A.C.):				Plant Class (per subsection 62-699.310(4), F.A.C.):	C	
Licensed Operators	Name	License Class	License Number	Day(s)/Shift(s) Worked		
Lead/Chief Operator:	Gene Cusick	C	7728			
Other Operators:	Clint Adams	C	27382			
	Kyle Johnson	A	8433			
	James Myrsiades	C	28334			

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

DEP Form 62-555.900(3)

Effective August 28, 2003

Gene Cusick

Printed or Typed Name

C-7728

License Number

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 1

III. Daily Data for the Month/Year of: April, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	459										0.83		
2	24.00													
3	24.00	803										0.85		
4	24.00	505										0.81		
5	24.00	488										0.81		
6	24.00	162										0.91		
7	0.00	0										1.01		
8	0.00	0										0.92		
9	0.00													
10	0.00	0										0.95		
11	0.00	0										0.88		
12	0.00	0										0.96		
13	0.00	0										0.96		
14	0.00	0										0.75		
15	24.00	158										0.98		
16	24.00													
17	24.00	555										0.91		
18	24.00	375										0.87		
19	24.00	468										1.03		
20	24.00	501										0.99		
21	24.00	626										0.91		
22	24.00	397										0.90		
23	24.00													
24	24.00	1097										0.98		
25	24.00	410										0.90		
26	24.00	508										0.81		
27	24.00	449										0.78		
28	24.00	392										0.90		
29	24.00	271										0.44		
30	24.00	331												
31														
Total		8,955												
Average		344												
Maximum		1,097												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: #REF! Plant Name: WELL 2

III. Daily Data for the Month/Year of: April, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	0.00	0										0.83	Motor out for rewind	
2	0.00	0											Motor out for rewind	
3	0.00	0										0.85	Motor out for rewind	
4	0.00	0										0.81	Motor out for rewind	
5	0.00											0.81	Motor out for rewind	
6	0.00	0										0.91	Motor out for rewind	
7	0.00	0										1.01	Motor out for rewind	
8	0.00	0										0.92	Motor out for rewind	
9	0.00	0											Motor out for rewind	
10	0.00	0										0.95	Motor out for rewind	
11	0.00	0										0.88	Motor out for rewind	
12	0.00											0.96	Motor out for rewind	
13	0.00	0										0.96	Motor out for rewind	
14	0.00	0										0.75	Motor out for rewind	
15	0.00	0										0.98	Motor out for rewind	
16	0.00	0											Motor out for rewind	
17	0.00	0										0.91	Motor out for rewind	
18	0.00	0										0.87	Motor out for rewind	
19	0.00											1.03	Motor out for rewind	
20	0.00	0										0.99	Motor out for rewind	
21	0.00	0										0.91	Motor out for rewind	
22	0.00	0										0.90	Motor out for rewind	
23	0.00	0											Motor out for rewind	
24	0.00	0										0.98	Motor out for rewind	
25	24.00	35										0.90		
26	24.00	8										0.81		
27	24.00	65										0.78		
28	24.00	0										0.90		
29	24.00	38										0.44		
30	24.00	0												
31														
Total		146												
Average		5												
Maximum		65												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: #REF!	Plant Name: WELL 4
----------------------------------	--------------------

III. Daily Data for the Month/Year of: April, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	234										0.83		
2	24.00													
3	24.00	465										0.85		
4	24.00	235										0.81		
5	24.00	234										0.81		
6	24.00	416										0.91		
7	24.00	340										1.01		
8	24.00	442										0.92		
9	24.00													
10	24.00	536										0.95		
11	24.00	264										0.88		
12	24.00	165										0.96		
13	24.00	263										0.96		
14	24.00	224										0.75		
15	24.00	263										0.98		
16	24.00													
17	24.00	958										0.91		
18	24.00	262										0.87		
19	24.00	266										1.03		
20	24.00	279										0.99		
21	24.00	279										0.91		
22	24.00	266										0.90		
23	24.00													
24	24.00	534										0.98		
25	24.00	266										0.90		
26	24.00	265										0.81		
27	24.00	267										0.78		
28	24.00	265										0.90		
29	24.00	266										0.44		
30	24.00	265												
31	24.00													
Total		8,519												
Average		328												
Maximum		958												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: #REF! Plant Name: WELL 5

III. Daily Data for the Month/Year of: April, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	117										0.83		
2	24.00													
3	24.00	0										0.85		
4	24.00	61										0.81		
5	24.00	0										0.81		
6	24.00	79										0.91		
7	24.00	159										1.01		
8	24.00	0										0.92		
9	24.00													
10	24.00	0										0.95		
11	24.00	0										0.88		
12	24.00	306										0.96		
13	24.00	0										0.96		
14	24.00	299										0.75		
15	24.00	0										0.98		
16	24.00													
17	24.00	0										0.91		
18	24.00	0										0.87		
19	24.00	0										1.03		
20	24.00	47										0.99		
21	24.00	0										0.91		
22	24.00	290										0.90		
23	24.00													
24	24.00	0										0.98		
25	24.00	0										0.90		
26	24.00	309										0.81		
27	24.00	0										0.78		
28	24.00	0										0.90		
29	24.00	299										0.44		
30	24.00	0												
31	24.00													
Total		1,966												
Average		76												
Maximum		309												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: #REF! Plant Name: WELL 6

III. Daily Data for the Month/Year of: April, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1		0										0.83	Motor out for rewind	
2		0											Motor out for rewind	
3		0										0.85	Motor out for rewind	
4		0										0.81	Motor out for rewind	
5		0										0.81	Motor out for rewind	
6		0										0.91	Motor out for rewind	
7		0										1.01	Motor out for rewind	
8		0										0.92	Motor out for rewind	
9		0											Motor out for rewind	
10		0										0.95	Motor out for rewind	
11		0										0.88	Motor out for rewind	
12		0										0.96	Motor out for rewind	
13		0										0.96	Motor out for rewind	
14		0										0.75	Motor out for rewind	
15		0										0.98	Motor out for rewind	
16		0											Motor out for rewind	
17		0										0.91	Motor out for rewind	
18		0										0.87	Motor out for rewind	
19		0										1.03	Motor out for rewind	
20		0										0.99	Motor out for rewind	
21		0										0.91	Motor out for rewind	
22		0										0.90	Motor out for rewind	
23		0											Motor out for rewind	
24		0										0.98	Motor out for rewind	
25		0										0.90	Motor out for rewind	
26		0										0.81	Motor out for rewind	
27		0										0.78	Motor out for rewind	
28		0										0.90	Motor out for rewind	
29		0										0.44	Motor out for rewind	
30		0											Motor out for rewind	
31													Motor out for rewind	
Total		0												
Average														
Maximum		0												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: #REF! Plant Name: WELL 7

III. Daily Data for the Month/Year of: April, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	2550										0.83		
2	24.00													
3	24.00	696										0.85		
4	24.00	269										0.81		
5	24.00	317										0.81		
6	24.00	414										0.91		
7	24.00	332										1.01		
8	24.00	275										0.92		
9	24.00													
10	24.00	710										0.95		
11	24.00	358										0.88		
12	24.00	308										0.96		
13	24.00	369										0.96		
14	24.00	278										0.75		
15	24.00	346										0.98		
16	24.00													
17	24.00	657										0.91		
18	24.00	340										0.87		
19	24.00	303										1.03		
20	24.00	335										0.99		
21	24.00	367										0.91		
22	24.00	257										0.90		
23	24.00													
24	24.00	684										0.98		
25	24.00	387										0.90		
26	24.00	302										0.81		
27	24.00	312										0.78		
28	24.00	370										0.90		
29	24.00	305										0.44		
30	24.00	302												
31	24.00													
Total		12,143												
Average		467												
Maximum		2,550												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: #REF! Plant Name: WELL 8

III. Daily Data for the Month/Year of: April, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☒ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal x1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	438										0.83		
2	24.00													
3	24.00	1567										0.85		
4	24.00	509										0.81		
5	24.00	563										0.81		
6	24.00	758										0.91		
7	24.00	905										1.01		
8	24.00	657										0.92		
9	24.00													
10	24.00	1341										0.95		
11	24.00	577										0.88		
12	24.00	488										0.96		
13	24.00	686										0.96		
14	24.00	546										0.75		
15	24.00	674										0.98		
16	24.00													
17	24.00	859										0.91		
18	24.00	0										0.87		
19	24.00	551										1.03		
20	24.00	502										0.99		
21	24.00	616										0.91		
22	24.00	208										0.90		
23	24.00													
24	24.00	1259										0.98		
25	24.00	314										0.90		
26	24.00	110										0.81		
27	24.00	297										0.78		
28	24.00	294										0.90		
29	24.00	0										0.44		
30	24.00	99												
31	24.00													
Total		14,818												
Average		570												
Maximum		1,567												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: #REF! Plant Name: WELL 9

III. Daily Data for the Month/Year of: April, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	301										0.83		
2	24.00													
3	24.00	602										0.85		
4	24.00	301										0.81		
5	24.00	302										0.81		
6	24.00	312										0.91		
7	24.00	302										1.01		
8	24.00	301										0.92		
9	24.00													
10	24.00	603										0.95		
11	24.00	303										0.88		
12	24.00	302										0.96		
13	24.00	303										0.96		
14	24.00	302										0.75		
15	24.00	301										0.98		
16	24.00													
17	24.00	600										0.91		
18	24.00	302										0.87		
19	24.00	303										1.03		
20	24.00	301										0.99		
21	24.00	302										0.91		
22	24.00	301										0.90		
23	24.00													
24	24.00	603										0.98		
25	24.00	301										0.90		
26	24.00	303										0.81		
27	24.00	301										0.78		
28	24.00	301										0.90		
29	24.00	300										0.44		
30	24.00	299												
31	24.00													
Total		9,052												
Average		348												
Maximum		603												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: #REF! Plant Name: WELL 10

III. Daily Data for the Month/Year of: April, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	308										0.83		
2	24.00													
3	24.00	617										0.85		
4	24.00	310										0.81		
5	24.00	322										0.81		
6	24.00	370										0.91		
7	24.00	345										1.01		
8	24.00	459										0.92		
9	24.00													
10	24.00	1048										0.95		
11	24.00	504										0.88		
12	24.00	509										0.96		
13	24.00	506										0.96		
14	24.00	500										0.75		
15	24.00	498										0.98		
16	24.00													
17	24.00	925										0.91		
18	24.00	798										0.87		
19	24.00	366										1.03		
20	24.00	339										0.99		
21	24.00	302										0.91		
22	24.00	296										0.90		
23	24.00													
24	24.00	602										0.98		
25	24.00	297										0.90		
26	24.00	302										0.81		
27	24.00	313										0.78		
28	24.00	295										0.90		
29	24.00	293										0.44		
30	24.00	291												
31	24.00													
Total		11,715												
Average		451												
Maximum		1,048												



MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

See page 4 for instructions.

I. General Information for the Month/Year of: May, 2023

A. Public Water System (PWS) Information

PWS Name:	Rolling Oaks Utilities, Inc. / Beverly Hills sub-division			PWS Identification Number:	6090150	
PWS Type:	☒ Community	☒ Non-Transient Non-Community	☐ Transient Non-Community	☐ Consecutive		
Number of Service Connections at End of Month:	6067			Total Population Served at End of Month:	12,376	
PWS Owner:	Central States Water Resources					
Contact Person:	Arthur Faiello			Contact Person's Title:	Manager	
Contact Person's Mailing Address:	1630 Des Peres Rd., Suite 140			City:	Des Peres	State: MO Zip Code: 63131
Contact Person's Telephone Number:	(3214) 464-3618			Contact Person's Fax Number:	(314) 736-4743	
Contact Person's E-Mail Address:	Arthur@cswrgroup.com					

B. Water Treatment Plant Information

Plant Name:	All Wells 1,2,4,5,6,7,8,9 and 10			Plant Telephone Number:		
Plant Address:	4071 N. Lecanto Hwy			City:	Beverly Hills	State: FL Zip Code: 34465
Type of Water Treated by Plant:	☒ Raw Ground Water ☐ Purchased Finished Water					
Permitted Maximum Day Operating Capacity of Plant, gallons per day:						
Plant Category (per subsection 62-699.310(4), F.A.C.):				Plant Class (per subsection 62-699.310(4), F.A.C.):	C	
Licensed Operators	Name	License Class	License Number	Day(s)/Shift(s) Worked		
Lead/Chief Operator:	Gene Cusick	C	7728			
Other Operators:	Clint Adams	C	27382			
	Kyle Johnson	A	8433			
	James Myrsiades	C	28334			

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

DEP Form 62-555.900(3)

Effective August 28, 2003

Gene Cusick

Printed or Typed Name

C-7728

License Number

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 1

III. Daily Data for the Month/Year of: May, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	457										0.96		
2	24.00	455										0.91		
3	24.00	248										0.71		
4	24.00	298										1.00		
5	24.00	378										1.03		
6	24.00													
7	24.00	613										0.97		
8	24.00	447										0.88		
9	24.00	337										1.03		
10	24.00	482										1.01		
11	24.00	250										1.05		
12	24.00	505										0.96		
13	24.00	204										0.91		
14	24.00													
15	24.00	702										0.87		
16	24.00	302										0.96		
17	24.00	456										0.99		
18	24.00	367										1.00		
19	24.00	422										1.02		
20	24.00	268										0.94		
21	24.00													
22	24.00	830										0.96		
23	24.00	115										0.79		
24	24.00	398										0.90		
25	24.00	329										0.95		
26	24.00	101										0.76		
27	0.00	0										0.74	Heater tripped	
28	0.00												Heater tripped	
29	0.00	0										0.74	Heater tripped	
30	0.00	0										0.92	Heater tripped	
31	24.00	362										0.91		
Total		9,326												
Average		345												
Maximum		830												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 2

III. Daily Data for the Month/Year of: May, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	0.00	0										0.96		
2	24.00	109										0.91		
3	24.00	249										0.71		
4	24.00	294										1.00		
5	24.00	378										1.03		
6	24.00													
7	24.00	610										0.97		
8	24.00	449										0.88		
9	24.00	361										1.03		
10	24.00	484										1.01		
11	24.00	246										1.05		
12	24.00	504										0.96		
13	24.00	207										0.91		
14	24.00													
15	24.00	698										0.87		
16	24.00	298										0.96		
17	24.00	458										0.99		
18	24.00	365										1.00		
19	24.00	420										1.02		
20	24.00	267										0.94		
21	24.00													
22	24.00	824										0.96		
23	24.00	103										0.79		
24	24.00	398										0.90		
25	24.00	328										0.95		
26	24.00	196										0.76		
27	24.00	455										0.74		
28	24.00													
29	24.00	1009										0.74		
30	24.00	522										0.92		
31	24.00	422										0.91		
Total		10,654												
Average		395												
Maximum		1,009												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 4

III. Daily Data for the Month/Year of: May, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	268										0.96		
2	24.00	267										0.91		
3	24.00	264										0.71		
4	24.00	263										1.00		
5	24.00	267										1.03		
6	24.00													
7	24.00	532										0.97		
8	24.00	265										0.88		
9	24.00	267										1.03		
10	24.00	266										1.01		
11	24.00	265										1.05		
12	24.00	267										0.96		
13	24.00	265										0.91		
14	24.00													
15	24.00	532										0.87		
16	24.00	265										0.96		
17	24.00	267										0.99		
18	24.00	265										1.00		
19	24.00	266										1.02		
20	24.00	266										0.94		
21	24.00													
22	24.00	523										0.96		
23	24.00	265										0.79		
24	24.00	269										0.90		
25	24.00	266										0.95		
26	24.00	265										0.76		
27	24.00											0.74		
28	24.00													
29	24.00	531										0.74		
30	24.00	267										0.92		
31	24.00	266										0.91		
Total		7,969												
Average		307												
Maximum		532												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 5

III. Daily Data for the Month/Year of: May, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	0										0.96		
2	24.00	0										0.91		
3	24.00	0										0.71		
4	24.00	67										1.00		
5	24.00	0										1.03		
6	24.00													
7	24.00	354										0.97		
8	24.00	0										0.88		
9	24.00	0										1.03		
10	24.00	0										1.01		
11	24.00	0										1.05		
12	24.00	0										0.96		
13	24.00	75										0.91		
14	24.00													
15	24.00	0										0.87		
16	24.00	0										0.96		
17	24.00	0										0.99		
18	24.00	0										1.00		
19	24.00	0										1.02		
20	24.00	275										0.94		
21	24.00													
22	24.00	0										0.96		
23	24.00	1										0.79		
24	24.00	21										0.90		
25	24.00	0										0.95		
26	24.00	308										0.76		
27	24.00	0										0.74		
28	24.00													
29	24.00	0										0.74		
30	24.00	0										0.92		
31	24.00	0										0.91		
Total		1,101												
Average		41												
Maximum		354												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 6

III. Daily Data for the Month/Year of: May, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1		0										0.96	Motor out for rewind	
2		0										0.91	Motor out for rewind	
3		0										0.71	Motor out for rewind	
4		0										1.00	Motor out for rewind	
5		0										1.03	Motor out for rewind	
6		0											Motor out for rewind	
7		0										0.97	Motor out for rewind	
8		0										0.88	Motor out for rewind	
9		0										1.03	Motor out for rewind	
10		0										1.01	Motor out for rewind	
11		0										1.05	Motor out for rewind	
12		0										0.96	Motor out for rewind	
13		0										0.91	Motor out for rewind	
14		0											Motor out for rewind	
15		0										0.87	Motor out for rewind	
16		0										0.96	Motor out for rewind	
17		0										0.99	Motor out for rewind	
18		0										1.00	Motor out for rewind	
19		0										1.02	Motor out for rewind	
20		0										0.94	Motor out for rewind	
21		0											Motor out for rewind	
22		0										0.96	Motor out for rewind	
23		0										0.79	Motor out for rewind	
24		0										0.90	Motor out for rewind	
25		0										0.95	Motor out for rewind	
26		0										0.76	Motor out for rewind	
27		0										0.74	Motor out for rewind	
28		0											Motor out for rewind	
29		0										0.74	Motor out for rewind	
30		0										0.92	Motor out for rewind	
31		0										0.91	Motor out for rewind	
Total		0												
Average														
Maximum		0												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 7

III. Daily Data for the Month/Year of: May, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	327										0.96		
2	24.00	350										0.91		
3	24.00	335										0.71		
4	24.00	383										1.00		
5	24.00	311										1.03		
6	24.00													
7	24.00	593										0.97		
8	24.00	371										0.88		
9	24.00	322										1.03		
10	24.00	357										1.01		
11	24.00	300										1.05		
12	24.00	342										0.96		
13	24.00	368										0.91		
14	24.00													
15	24.00	628										0.87		
16	24.00	315										0.96		
17	24.00	353										0.99		
18	24.00	363										1.00		
19	24.00	307										1.02		
20	24.00	241										0.94		
21	24.00													
22	24.00	745										0.96		
23	24.00	790										0.79		
24	24.00	485										0.90		
25	24.00	170										0.95		
26	24.00	355										0.76		
27	24.00	340										0.74		
28	24.00													
29	24.00	674										0.74		
30	24.00	338										0.92		
31	24.00	269										0.91		
Total		10,732												
Average		397												
Maximum		790												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 8

III. Daily Data for the Month/Year of: May, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☒ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal x1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	216										0.96		
2	24.00	204										0.91		
3	24.00	477										0.71		
4	24.00	306										1.00		
5	24.00	252										1.03		
6	24.00													
7	24.00	174										0.97		
8	24.00	297										0.88		
9	24.00	276										1.03		
10	24.00	361										1.01		
11	24.00	404										1.05		
12	24.00	0										0.96		
13	24.00	213										0.91		
14	24.00													
15	24.00	0										0.87		
16	24.00	225										0.96		
17	24.00	278										0.99		
18	24.00	347										1.00		
19	24.00	265										1.02		
20	24.00	0										0.94		
21	24.00													
22	24.00	213										0.96		
23	24.00	160										0.79		
24	24.00	549										0.90		
25	24.00	107										0.95		
26	24.00	0										0.76		
27	24.00	148										0.74		
28	24.00													
29	24.00	851										0.74		
30	24.00	433										0.92		
31	24.00	291										0.91		
Total		7,047												
Average		261												
Maximum		851												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 9

III. Daily Data for the Month/Year of: May, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	303										0.96		
2	24.00	301										0.91		
3	24.00	301										0.71		
4	24.00	310										1.00		
5	24.00	302										1.03		
6	24.00													
7	24.00	602										0.97		
8	24.00	302										0.88		
9	24.00	301										1.03		
10	24.00	302										1.01		
11	24.00	302										1.05		
12	24.00	301										0.96		
13	24.00	300										0.91		
14	24.00													
15	24.00	602										0.87		
16	24.00	301										0.96		
17	24.00	302										0.99		
18	24.00	302										1.00		
19	24.00	301										1.02		
20	24.00	291										0.94		
21	24.00													
22	24.00	611										0.96		
23	24.00	298										0.79		
24	24.00	303										0.90		
25	24.00	301										0.95		
26	24.00	298										0.76		
27	24.00	300										0.74		
28	24.00													
29	24.00	598										0.74		
30	24.00	300										0.92		
31	24.00	303										0.91		
Total		9,338												
Average		346												
Maximum		611												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 10

III. Daily Data for the Month/Year of: May, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	308										0.96		
2	24.00	296										0.91		
3	24.00	301										0.71		
4	24.00	576										1.00		
5	24.00	29										1.03		
6	24.00													
7	24.00	592										0.97		
8	24.00	299										0.88		
9	24.00	297										1.03		
10	24.00	303										1.01		
11	24.00	297										1.05		
12	24.00	299										0.96		
13	24.00	293										0.91		
14	24.00													
15	24.00	596										0.87		
16	24.00	296										0.96		
17	24.00	300										0.99		
18	24.00	296										1.00		
19	24.00	298										1.02		
20	24.00	296										0.94		
21	24.00													
22	24.00	590										0.96		
23	24.00	292										0.79		
24	24.00	82										0.90		
25	24.00	258										0.95		
26	24.00	311										0.76		
27	24.00	296										0.74		
28	24.00													
29	24.00	595										0.74		
30	24.00	298										0.92		
31	24.00	302										0.91		
Total		8,996												
Average		333												
Maximum		596												



MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

See page 4 for instructions.

I. General Information for the Month/Year of: wadhams

A. Public Water System (PWS) Information

PWS Name:	Rolling Oaks Utilities, Inc. / Beverly Hills sub-division			PWS Identification Number:	6090150	
PWS Type:	☒ Community	☒ Non-Transient Non-Community	☐ Transient Non-Community	☐ Consecutive		
Number of Service Connections at End of Month:	6067			Total Population Served at End of Month:	12,376	
PWS Owner:	Central States Water Resources					
Contact Person:	Arthur Faiello			Contact Person's Title:	Manager	
Contact Person's Mailing Address:	1630 Des Peres Rd., Suite 140			City:	Des Peres	State: MO Zip Code: 63131
Contact Person's Telephone Number:	(314) 464-3618			Contact Person's Fax Number:	(314) 736-4743	
Contact Person's E-Mail Address:	Arthur@cswrgroup.com					

B. Water Treatment Plant Information

Plant Name:	All Wells 1,2,4,5,6,7,8,9 and 10			Plant Telephone Number:		
Plant Address:	4071 N. Lecanto Hwy			City:	Beverly Hills	State: FL Zip Code: 34465
Type of Water Treated by Plant:	☒ Raw Ground Water ☐ Purchased Finished Water					
Permitted Maximum Day Operating Capacity of Plant, gallons per day:						
Plant Category (per subsection 62-699.310(4), F.A.C.):				Plant Class (per subsection 62-699.310(4), F.A.C.):	C	
Licensed Operators	Name	License Class	License Number	Day(s)/Shift(s) Worked		
Lead/Chief Operator:	Gene Cusick	C	7728			
Other Operators:	Clint Adams	C	27382			
	James Myrsiades	C	28334			

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

Keanu Wadhams
Printed or Typed Name

29559
License Number

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 1

III. Daily Data for the Month/Year of: November, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	354										0.72		
2	24.00	169										0.92		
3	24.00	314										0.86		
4	24.00	291										1.00		
5	24.00													
6	24.00	468										0.76		
7	24.00	392										0.90		
8	24.00	462										0.95		
9	24.00	294										0.74		
10	24.00	236										0.80		
11	24.00	366										0.81		
12	24.00													
13	24.00	661										0.85		
14	24.00	247										0.82		
15	24.00	201										0.73		
16	24.00	173										0.69		
17	24.00	136										0.83		
18	24.00	108										1.01		
19	24.00													
20	24.00	408										0.85		
21	24.00	221										0.82		
22	24.00	241										0.88		
23	24.00	189										0.86		
24	24.00	343										1.00		
25	24.00	101										1.00		
26	24.00													
27	24.00	477										0.86		
28	24.00	171										0.78		
29	24.00	189										0.74		
30	24.00	175										0.84		
31														
Total		7,387												
Average		284												
Maximum		661												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150	Plant Name: WELL 2
------------------------------------	--------------------

III. Daily Data for the Month/Year of: November, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)
☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	346										0.72		
2	24.00	170										0.92		
3	24.00	307										0.86		
4	24.00	289										1.00		
5	24.00													
6	24.00	451										0.76		
7	24.00	379										0.90		
8	24.00	453										0.95		
9	24.00	282										0.74		
10	24.00	230										0.80		
11	24.00	357										0.81		
12	24.00													
13	24.00	644										0.85		
14	24.00	239										0.82		
15	24.00	197										0.73		
16	24.00	167										0.69		
17	24.00	134										0.83		
18	24.00	106										1.01		
19	24.00													
20	24.00	399										0.85		
21	24.00	213										0.82		
22	24.00	236										0.88		
23	24.00	182										0.86		
24	24.00	334										1.00		
25	24.00	101										1.00		
26	24.00													
27	24.00	462										0.86		
28	24.00	169										0.78		
29	24.00	182										0.74		
30	24.00	170										0.84		
31														
Total		7,199												
Average		277												
Maximum		644												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150	Plant Name: WELL 4
------------------------------------	--------------------

III. Daily Data for the Month/Year of: November, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	264										0.72		
2	24.00	260										0.92		
3	24.00	265										0.86		
4	24.00	264										1.00		
5	24.00													
6	24.00	531										0.76		
7	24.00	266										0.90		
8	24.00	263										0.95		
9	24.00	264										0.74		
10	24.00	266										0.80		
11	24.00	267										0.81		
12	24.00													
13	24.00	530										0.85		
14	24.00	264										0.82		
15	24.00	257										0.73		
16	24.00	263										0.69		
17	24.00	267										0.83		
18	24.00	264										1.01		
19	24.00													
20	24.00	528										0.85		
21	24.00	265										0.82		
22	24.00	264										0.88		
23	24.00	264										0.86		
24	24.00	265										1.00		
25	24.00	265										1.00		
26	24.00													
27	24.00	530										0.86		
28	24.00	265										0.78		
29	24.00	269										0.74		
30	24.00	264										0.84		
31														
Total		7,934												
Average		305												
Maximum		531												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 5

III. Daily Data for the Month/Year of: November, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	0										0.72		
2	24.00	63										0.92		
3	24.00	0										0.86		
4	24.00	0										1.00		
5	24.00													
6	24.00	0										0.76		
7	24.00	0										0.90		
8	24.00	63										0.95		
9	24.00	4										0.74		
10	24.00	308										0.80		
11	24.00	0										0.81		
12	24.00													
13	24.00	0										0.85		
14	24.00	1										0.82		
15	24.00	0										0.73		
16	24.00	0										0.69		
17	24.00	26										0.83		
18	24.00	0										1.01		
19	24.00													
20	24.00	0										0.85		
21	24.00	0										0.82		
22	24.00	0										0.88		
23	24.00	55										0.86		
24	24.00	0										1.00		
25	24.00	0										1.00		
26	24.00													
27	24.00	0										0.86		
28	24.00	0										0.78		
29	24.00	0										0.74		
30	24.00	61										0.84		
31														
Total		581												
Average		22												
Maximum		308												

Nov-23

CL2 Remote Tap

1		0.72
2		0.92
3		0.86
4		1.00
5		
6		0.76
7		0.90
8		0.95
9		0.74
10		0.80
11		0.81
12		
13		0.85
14		0.82
15		0.73
16		0.69
17		0.83
18		1.01
19		
20		0.85
21		0.82
22		0.88
23		0.86
24		1.00
25		1.00
26		
27		0.86
28		0.78
29		0.74
30		0.84
31		

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 6

III. Daily Data for the Month/Year of: November, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	0.00	0										0.72		
2	0.00	0										0.92		
3	0.00	0										0.86		
4	0.00	0										1.00		
5	0.00													
6	0.00	0										0.76		
7	0.00	0										0.90		
8	0.00	0										0.95		
9	0.00	0										0.74		
10	0.00	0										0.80		
11	0.00	0										0.81		
12	0.00													
13	0.00	0										0.85	Flushing for sampling	
14	0.00	0										0.82	Flushing for sampling	
15	0.00	18										0.73	Flushing for sampling	
16	0.00	0										0.69	Flushing for sampling	
17	0.00	0										0.83	Flushing for sampling	
18	0.00	0										1.01	Flushing for sampling	
19	0.00												Flushing for sampling	
20	0.00	0										0.85	Flushing for sampling	
21	0.00	0										0.82	Flushing for sampling	
22	0.00	0										0.88	Flushing for sampling	
23	0.00	0										0.86	Flushing for sampling	
24	0.00	0										1.00	Flushing for sampling	
25	0.00	0										1.00	Flushing for sampling	
26	0.00												Flushing for sampling	
27	0.00	0										0.86	Flushing for sampling	
28	0.00	0										0.78	Flushing for sampling	
29	0.00	16										0.74	Flushing for sampling	
30	7.00	296										0.84	Flushing for sampling	
31													Flushing for sampling	
Total		330												
Average		13												
Maximum		296												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 7

III. Daily Data for the Month/Year of: November, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*									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	
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	261										0.72		
2	24.00	247										0.92		
3	24.00	168										0.86		
4	24.00	290										1.00		
5	24.00													
6	24.00	320										0.76		
7	24.00	224										0.90		
8	24.00	163										0.95		
9	24.00	159										0.74		
10	24.00	191										0.80		
11	24.00	159										0.81		
12	24.00													
13	24.00	415										0.85		
14	24.00	180										0.82		
15	24.00	184										0.73		
16	24.00	186										0.69		
17	24.00	169										0.83		
18	24.00	207										1.01		
19	24.00													
20	24.00	374										0.85		
21	24.00	181										0.82		
22	24.00	159										0.88		
23	24.00	173										0.86		
24	24.00	183										1.00		
25	24.00	206										1.00		
26	24.00													
27	24.00	411										0.86		
28	24.00	136										0.78		
29	24.00	175										0.74		
30	24.00	198										0.84		
31														
Total		5,719												
Average		220												
Maximum		415												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 8

III. Daily Data for the Month/Year of: November, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☒ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal x1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	365										0.72		
2	24.00	256										0.92		
3	24.00	202										0.86		
4	24.00	145										1.00		
5	24.00													
6	24.00	555										0.76		
7	24.00	0										0.90		
8	24.00	0										0.95		
9	24.00	332										0.74		
10	24.00	104										0.80		
11	24.00	0										0.81		
12	24.00													
13	24.00	313										0.85		
14	24.00	247										0.82		
15	24.00	254										0.73		
16	24.00	270										0.69		
17	24.00	221										0.83		
18	24.00	243										1.01		
19	24.00													
20	24.00	375										0.85		
21	24.00	208										0.82		
22	24.00	268										0.88		
23	24.00	221										0.86		
24	24.00	0										1.00		
25	24.00	277										1.00		
26	24.00													
27	24.00	234										0.86		
28	24.00	166										0.78		
29	24.00	230										0.74		
30	24.00	235										0.84		
31														
Total		5,721												
Average		220												
Maximum		555												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 9

III. Daily Data for the Month/Year of: November, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	366										0.72		
2	24.00	316										0.92		
3	24.00	303										0.86		
4	24.00	302										1.00		
5	24.00													
6	24.00	604										0.76		
7	24.00	303										0.90		
8	24.00	304										0.95		
9	24.00	302										0.74		
10	24.00	315										0.80		
11	24.00	302										0.81		
12	24.00													
13	24.00	602										0.85		
14	24.00	311										0.82		
15	24.00	302										0.73		
16	24.00	302										0.69		
17	24.00	317										0.83		
18	24.00	301										1.01		
19	24.00													
20	24.00	603										0.85		
21	24.00	301										0.82		
22	24.00	303										0.88		
23	24.00	302										0.86		
24	24.00	302										1.00		
25	24.00	302										1.00		
26	24.00													
27	24.00	602										0.86		
28	24.00	302										0.78		
29	24.00	303										0.74		
30	24.00	308										0.84		
31														
Total		9,180												
Average		353												
Maximum		604												

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 6090150 Plant Name: WELL 10

III. Daily Data for the Month/Year of: November, 2023

Means of Achieving Four-Log Virus Inactivation/Removal: * ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combine Chlorine (Choramines)

☐ Ultraviolet Radiation ☐ Other (Describe):

Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combine Chlorine (Choramines) ☐ Chlorine Dioxide

Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal X1000	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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, OC	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			
1	24.00	378										0.72		
2	24.00	349										0.92		
3	24.00	342										0.86		
4	24.00	336										1.00		
5	24.00													
6	24.00	673										0.76		
7	24.00	340										0.90		
8	24.00	344										0.95		
9	24.00	335										0.74		
10	24.00	335										0.80		
11	24.00	336										0.81		
12	24.00													
13	24.00	674										0.85		
14	24.00	338										0.82		
15	24.00	344										0.73		
16	24.00	335										0.69		
17	24.00	341										0.83		
18	24.00	330										1.01		
19	24.00													
20	24.00	665										0.85		
21	24.00	331										0.82		
22	24.00	337										0.88		
23	24.00	336										0.86		
24	24.00	333										1.00		
25	24.00	334										1.00		
26	24.00													
27	24.00	661										0.86		
28	24.00	332										0.78		
29	24.00	353										0.74		
30	24.00	333										0.84		
31														
Total		10,145												
Average		390												
Maximum		674												



MONTHLY OPERATION REPORT FOR SUMMATION OF FINISHED-WATER PRODUCTION BY CWSs THAT HAVE
MULTIPLE TREATMENT PLANTS

See page 2 for instructions.

Daily Finished-Water Production for the Month/Year of: November 2023											
Community Water System (CWS) Name:											
Public Water System (PWS) Identification Number: 6090150											
Day of Month	Plant 1 Name:	Plant 2 Name:		Plant 4 Name:	Plant 5 Name:	Plant 6 Name:	Plant 7 Name:	Plant 8 Name:	Plant 9 Name:	Plant 10 Name:	
	WELL 1	WELL 2		WELL 4	WELL 5	WELL 6	WELL 7	WELL 8	WELL 9	WELL 10	
	Net Quantity of Finished Water Produced by Each Plant, gallons X1000										
1	354	346		264	0	0	261	365	366	378	2,334
2	169	170		260	63	0	247	256	316	349	1,830
3	314	307		265	0	0	168	202	303	342	1,901
4	291	289		264	0	0	290	145	302	336	1,917
5											0
6	468	451		531	0	0	320	555	604	673	3,602
7	392	379		266	0	0	224	0	303	340	1,904
8	462	453		263	63	0	163	0	304	344	2,052
9	294	282		264	4	0	159	332	302	335	1,972
10	236	230		266	308	0	191	104	315	335	1,985
11	366	357		267	0	0	159	0	302	336	1,787
12											0
13	661	644		530	0	0	415	313	602	674	3,839
14	247	239		264	1	0	180	247	311	338	1,827
15	201	197		257	0	18	184	254	302	344	1,757
16	173	167		263	0	0	186	270	302	335	1,696
17	136	134		267	26	0	169	221	317	341	1,611
18	108	106		264	0	0	207	243	301	330	1,559
19											0
20	408	399		528	0	0	374	375	603	665	3,352
21	221	213		265	0	0	181	208	301	331	1,720
22	241	236		264	0	0	159	268	303	337	1,808
23	189	182		264	55	0	173	221	302	336	1,722
24	343	334		265	0	0	183	0	302	333	1,760
25	101	101		265	0	0	206	277	302	334	1,586
26											0
27	477	462		530	0	0	411	234	602	661	3,377
28	171	169		265	0	0	136	166	302	332	1,541
29	189	182		269	0	16	175	230	303	353	1,717
30	175	170		264	61	296	198	235	308	333	2,040
31											0
Total											54,196
Avg.											1,748
Max.											3,839
	7,387	7,199		7,934	581	330	5,719	5,721	9,180	10,145	54,196

ATTACHMENT 6

Response to Deficiency Item 2.c.ii.

Sunshine/Bellevue – Additional Plant Operating Report



MONTHLY OPERATION REPORT FOR PWS's TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

See page 4 for instructions

I. General Information for the Month/Year of: April 2023

A. Public Water System (PWS) Information

PWS Name:	Bellevue Oaks	PWS Identification Number:	3424621
PWS Type:	☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community ☐ Consecutive		
Number of Service Connections at End of Month:	83	Total Population Served at End of Month:	291
PWS Owner:	Central States Water Resources		
Contact Person:	Arthur Faiello	Contact Person's Title:	Manager
Contact Person's Mailing Address:	1630 Des Peres Rd., Suite 140	City: Des Peres	State: MO Zip Code: 63131
Contact Person's Telephone Number:	(314) 464-3618	Contact Person's Fax Number:	(314) 736-4743
Contact Person's E-Mail Address:	Arthur@cswrgroup.com		

B. Water Treatment Plant Information

Plant Name:	Bellevue Oaks	Plant Telephone Number:	(352) 390-6555	
Plant Address:	11260 S.E. 76 Ave.	City: Bellevue	State: FL Zip Code: 34420	
Type of Water Treated by Plant:	☒ Raw Ground Water ☐ Purchased Finished Water			
Permitted Maximum Day Operating Capacity of Plant, gallons per day:	144,000			
Plant Category (per subsection 62-699.310(4), F.A.C.):	V	Plant Class (per subsection 62-699.310(4), F.A.C.):	C	
Licensed Operators	Name	License Class	License Number	Day(s)/Shift(s) Worked
Lead/Chief Operator:	Lee Cain	C	7791	Sunday - Saturday
Other Operators:	Steven Moore	C	28035	Sunday - Saturday
	Fred Lane	A	2865	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 provide these additional operations records to the PWS owner so the PWS owner can retain them, together with copies of this report, at a convenient location for at least ten years.


Signature and Date May 5, 2023

Lee Cain / Lead Operator
Printed or Typed Name

7791
License Number

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 3424621	Plant Name: Bellevue Oaks
---	----------------------------------

III. Daily Data for the Month/Year of: **April 2023**

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

Day of the Month	Days Plant Staffed or Visited by Operator (Place "X")	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*									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
				CT Calculations						UV Dose				
				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,	Temp. of Water, °C	pH of Water, if Applicable	Minimum CT Required, mg-min/L	Lowest Operating UV Dose, mW-sec/cm ²	Minimum UV Dose Required, mW-sec/cm ²		
mg-min/L														
1	X	24	43,900										1.1	
2		24	48,700											
3		24	48,700											
4	X	24	34,700										1.0	
5		24	34,700											
6	X	24	25,000										1.2	
7		24	25,000											
8	X	24	19,200										0.2	
9		24	19,200											
10	X	24	22,000										0.8	
11		24	22,000											
12	X	24	24,100										0.8	
13		24	24,100											
14	X	24	25,700										1.2	
15		24	25,700											
16		24	25,700											
17	X	24	25,700										1.2	
18		24	26,200											
19	X	24	26,200										1.8	
20		24	23,400											
21	X	24	23,400										1.7	
22		24	28,000											
23		24	28,000											
24	X	24	28,000										1.8	
25		24	21,400											
26	X	24	21,400										1.8	
27		24	22,800											
28	X	24	22,800										1.8	
29		24	20,900											
30		24	20,900											
31														
Total			807,500											
Average			26,917											
Maximum			48,700										1.8	
Minimum			19,200										0.2	

ATTACHMENT 7

Response to Deficiency Item 2.c.iii.

Sunshine/Florida Heights – Additional Plant Operating Report



MONTHLY OPERATION REPORT FOR PWS's TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

See page 4 for instructions

I. General Information for the Month/Year of: March 2023

A. Public Water System (PWS) Information

PWS Name:	Florida Heights	PWS Identification Number:	3424031
PWS Type:	☒ Community	☐ Non-Transient Non-Community	☐ Transient Non-Community
Number of Service Connections at End of Month: 44		Total Population Served at End of Month: 154	
PWS Owner:	Central States Water Resources		
Contact Person:	Arthur Faiello	Contact Person's Title:	Manager
Contact Person's Mailing Address:	1630 Des Peres Rd., Suite 140	City:	Des Peres
Contact Person's Telephone Number:	(314) 464-3618	State:	MO
Contact Person's E-Mail Address:	Arthur@cswrgroup.com	Zip Code:	63131
		Contact Person's Fax Number:	(314) 736-4743

B. Water Treatment Plant Information

Plant Name:	Florida Heights	Plant Telephone Number:	(352) 390-6555	
Plant Address:	6860 SE 68th Ct.	City:	Ocala	
Type of Water Treated by Plant:	☒ Raw Ground Water	State:	FL	
Permitted Maximum Day Operating Capacity of Plant, gallons per day:	129,000	Zip Code:	34472	
Plant Category (per subsection 62-699.310(4), F.A.C.):	V	Plant Class (per subsection 62-699.310(4), F.A.C.):	C	
Licensed Operators	Name	License Class	License Number	Day(s)/Shift(s) Worked
Lead/Chief Operator:	Lee Cain	C	7791	Sunday - Saturday
Other Operators:	Steven Moore	C	28035	Sunday - Saturday
	Fred Lane	A	2865	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 provide these additional operations records to the PWS owner so the PWS owner can retain them, together with copies of this report, at a convenient location for at least ten years.


Signature and Date April 7, 2023

Lee Cain / Lead Operator
Printed or Typed Name

7791
License Number

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 3424031	Plant Name: Florida Heights
---	------------------------------------

III. Daily Data for the Month/Year of:	March	2023
--	-------	------

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:	<u> X </u> Free Chlorine	<u> </u> Combined Chlorine (Chloramines)	<u> </u> Chlorine Dioxide
--	----------------------------	---	--------------------------------

[illegible]

ATTACHMENT 8

Response to Deficiency Item 2.c.iv.

Sunshine/Oak Haven – Additional Plant Operating Report



MONTHLY OPERATION REPORT FOR PWS's TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

See page 4 for instructions

I. General Information for the Month/Year of: November 2023

A. Public Water System (PWS) Information

PWS Name:	Oak Haven	PWS Identification Number:	3424106
PWS Type:	☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community ☐ Consecutive		
Number of Service Connections at End of Month:	56	Total Population Served at End of Month:	196
PWS Owner:	Central States Water Resources		
Contact Person:	Arthur Faiello	Contact Person's Title:	Manager
Contact Person's Mailing Address:	1630 Des Peres Rd., Suite 140	City:	Des Peres
Contact Person's Telephone Number:	(314) 464-3618	State:	MO
Contact Person's E-Mail Address:	Arthur@cswrgroup.com	Zip Code:	63131
		Contact Person's Fax Number:	(314) 736-4743

B. Water Treatment Plant Information

Plant Name:	Oak Haven	Plant Telephone Number:	(352) 390-6555
Plant Address:	4224 NW 21st Ave.	City:	Ocala
Type of Water Treated by Plant:	☒ Raw Ground Water ☐ Purchased Finished Water	State:	FL
Permitted Maximum Day Operating Capacity of Plant, gallons per day:	611,200	Zip Code:	34475
Plant Category (per subsection 62-699.310(4), F.A.C.):	V	Plant Class (per subsection 62-699.310(4), F.A.C.):	C
Licensed Operators	Name	License Class	License Number
Lead/Chief Operator:	Keanu Wadhams	C	29559
Other Operators:	Steven Moore	C	28035

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 provide these additional operations records to the PWS owner so the PWS owner can retain them, together with copies of this report, at a convenient location for at least ten years.

Signature and Date

December 5, 2023

Keanu Wadhams/ Lead Operator

Printed or Typed Name

29559

License Number

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: **3424106** Plant Name: **Oak Haven**

III. Daily Data for the Month/Year of: **November 2023**

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

Day of the Month	Days Plant Staffed or Visited by Operator (Place "X")	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*									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
				CT Calculations						UV Dose				
				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,	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		
mg-min/L														
1	X	24	27,100										2.5	
2	X	24	23,100										2.4	
3	X	24	22,600										2.6	
4	X	24	28,400										2.6	
5		24	27,200											
6	X	24	27,200										2.0	
7	X	24	26,100										2.0	
8	X	24	27,000										1.9	
9	X	24	25,300										1.9	
10	X	24	29,100										2.1	
11	X	24	32,600										2.2	
12		24	30,300											
13	X	24	30,300										2.1	
14	X	24	28,400										2.0	
15	X	24	28,400										2.0	
16	X	24	34,100										1.9	
17	X	24	26,300										2.0	
18	X	24	29,900										1.8	
19		24	30,600											
20	X	24	30,600										1.8	
21	X	24	26,500										1.6	
22	X	24	29,500										1.7	
23	X	24	26,700										1.7	
24	X	24	28,000										1.6	
25	X	24	28,900										1.5	
26		24	33,300											
27	X	24	33,300										2.0	
28	X	24	26,000										1.3	
29	X	24	31,100										1.8	
30	X	24	31,700										1.0	
31														
Total			859,600											
Average			28,653											
Maximum			34,100										2.6	
Minimum			22,600										1.0	

ATTACHMENT 9

Response to Deficiency Item 2.c.v.

Sunshine/Ponderosa-Plant 1 – Additional Plant Operating Report



MONTHLY OPERATION REPORT FOR PWS's TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

See page 4 for instructions

I. General Information for the Month/Year of: December 2023

A. Public Water System (PWS) Information

PWS Name:	Ponderosa Pines #1	PWS Identification Number:	3424062-1
PWS Type:	☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community ☐ Consecutive		
Number of Service Connections at End of Month:	186 (Total)	Total Population Served at End of Month:	465 (Total)
PWS Owner:	Central States Water Resources		
Contact Person:	Arthur Faiello	Contact Person's Title:	Manager
Contact Person's Mailing Address:	1630 Des Peres Rd., Suite 140	City: Des Peres	State: MO Zip Code: 63131
Contact Person's Telephone Number:	(314) 464-3618	Contact Person's Fax Number:	(314) 736-4743
Contact Person's E-Mail Address:	Arthur@cswrgroup.com		

B. Water Treatment Plant Information

Plant Name:	Ponderosa Pines #1	Plant Telephone Number:	(352) 624-0140	
Plant Address:	18536 SE 21st Ln & SE 185th Terr & SE 20th Pl	City: Silver Springs	State: FL Zip Code: 34488	
Type of Water Treated by Plant:	☒ Raw Ground Water ☐ Purchased Finished Water			
Permitted Maximum Day Operating Capacity of Plant, gallons per day:	40,320 gpd			
Plant Category (per subsection 62-699.310(4), F.A.C.):	V	Plant Class (per subsection 62-699.310(4), F.A.C.):	C	
Licensed Operators	Name	License Class	License Number	Day(s)/Shift(s) Worked
Lead/Chief Operator:	Keanu Wadhams	C	29559	Sunday - Saturday
Other Operators:	Steven Moore	C	28035	Sunday - Saturday
	Jason Woods	C	24861	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 provide these additional operations records to the PWS owner so the PWS owner can retain them, together with copies of this report, at a convenient location for at least ten years.


Signature and Date January 4, 2024
Updated 4-12-23
shows capacity

Keanu Wadhams / Lead Operator
Printed or Typed Name

29559
License Number

MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

[illegible]

ATTACHMENT 10

Response to Deficiency Item 2.c.vi.

Sunshine/Ponderosa-Plant 2 – Additional Plant Operating Report



MONTHLY OPERATION REPORT FOR PWS's TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

See page 4 for instructions

I. General Information for the Month/Year of:	December 2023
--	----------------------

A. Public Water System (PWS) Information

PWS Name:	Ponderosa Pines #2	PWS Identification Number:	3424062
PWS Type:	☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community ☐ Consecutive		
Number of Service Connections at End of Month:	186	Total Population Served at End of Month:	465
PWS Owner:	Ponderosa Pines #2		
Contact Person:	Arthur Faiello	Contact Person's Title:	Manager
Contact Person's Mailing Address:	1630 Des Peres Rd., Suite 140	City:	Ocklawaha State: FL Zip Code: 32179
Contact Person's Telephone Number:	(314) 464-3618	Contact Person's Fax Number:	(314) 736-4743
Contact Person's E-Mail Address:	Arthur@cswrgroup.com		

B. Water Treatment Plant Information

Plant Name:	Ponderosa Pines #2	Plant Telephone Number:	(352) 390-6555	
Plant Address:	18536 SE 21st Ln & SE 185th Terr & SE 20th Pl	City:	Silver Springs State: FL Zip Code: 34488	
Type of Water Treated by Plant:	☒ Raw Ground Water ☐ Purchased Finished Water			
Permitted Maximum Day Operating Capacity of Plant, gallons per day:	43,200 gpd			
Plant Category (per subsection 62-699.310(4), F.A.C.):	V	Plant Class (per subsection 62-699.310(4), F.A.C.):	C	
Licensed Operators	Name	License Class	License	Day(s)/Shift(s) Worked
Lead/Chief Operator:	Keanu Wadhams	C	29559	Sunday - Saturday
Other Operators:	Steven Moore	C	28035	Sunday - Saturday
	Jason Woods	C	24861	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 provide these additional operations records to the PWS owner so the PWS owner can retain them, together with copies of this report, at a convenient location for at least ten years.

Signature and Date

January 4, 2024
Updated 4-12-23

Keanu Wadhams / Lead Operator
Printed or Typed Name

29559
License Number



MONTHLY OPERATION REPORT FOR PWSs TREATING RAW GROUND WATER OR PURCHASED FINISHED WATER

PWS Identification Number: 3424062				Plant Name: Ponderosa Pines #2									
III. Daily Data for the Month/Year of:				December 2023									
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													

Day of the Month	Days Plant Staffed or Visited by Operator (Place "X")	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*									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
				CT Calculations				UV Dose						
				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/cm ²	Minimum UV Dose Required, mW-sec/cm ²		
1	X	24	25,950										2.6	
2		24	35,700											
3		24	35,700											
4	X	24	35,700										1.6	
5		24	21,500											
6	X	24	21,500										2.0	
7		24	30,700											
8	X	24	30,700										1.4	
9		24	26,500											
10		24	26,500											
11	X	24	26,500										1.1	
12	X	24	33,850										1.4	
13	X	24	33,850											
14		24	26,550											
15	X	24	26,550										1.4	
16		24	23,900											
17		24	23,900											
18	X	24	23,900										1.4	
19		24	27,100											
20	X	24	27,100										1.3	
21		24	29,450											
22	X	24	29,450										1.3	
23		24	24,150											
24		24	24,150											
25	X	24	24,150										1.0	
26		24	24,000											
27	X	24	24,000										1.1	
28		24	29,000											
29	X	24	29,000										1.1	
30		24	23,500											
31		24	23,500											
Total			848,000											
Average			27,355											
Maximum			35,700										2.6	
Minimum			21,500										1.0	



MONTHLY OPERATION REPORT FOR SUMMATION OF FINISHED-WATER PRODUCTION BY CWSS THAT HAVE MULTIPLE TREATMENT PLANTS

Daily Finished-Water Production for the Month/Year of: December 2023

Community Water System (CWS) Name: **Ponderosa Pines**

Public Water System (PWS) Identification Number: **3424062**

Day of Month	Plant 1 Name	Plant 2 Name	Plant 3 Name	Plant 4 Name	Plant 5 Name	Plant 6 Name	Plant 7 Name	Plant 8 Name	Plant 9 Name	Plant 10 Name	Total
	Terrace	Pines	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	Permitted Maximum Day Operating Capacity of Each Plant, Gallons Per Day										
	40,320	43,200									300,000
	Net Quantity of Finished Water Produced by Each Plant, Gallons										Total
1	10,750	25,950									36,700
2	14,900	35,700									50,600
3	14,900	35,700									50,600
4	14,900	35,700									50,600
5	11,600	21,500									33,100
6	11,600	21,500									33,100
7	14,750	30,700									45,450
8	14,750	30,700									45,450
9	13,300	26,500									39,800
10	13,300	26,500									39,800
11	13,300	26,500									39,800
12	16,650	33,850									50,500
13	16,650	33,850									50,500
14	11,450	26,550									38,000
15	11,450	26,550									38,000
16	12,700	23,900									36,600
17	12,700	23,900									36,600
18	12,700	23,900									36,600
19	14,950	27,100									42,050
20	14,950	27,100									42,050
21	15,350	29,450									44,800
22	15,350	29,450									44,800
23	11,500	24,150									35,650
24	11,500	24,150									35,650
25	11,500	24,150									35,650
26	13,000	24,000									37,000
27	13,000	24,000									37,000
28	17,000	29,000									46,000
29	17,000	29,000									46,000
30	11,400	23,500									34,900
31	11,400	23,500									34,900
Total	420,250	848,000									1,268,250
Avg.	13,556	27,355									40,911
Max	17,000	35,700									50,600

ATTACHMENT 11

Response to Deficiency Item 2.c.vii.

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 01/03/25

Printed or Typed Name Keanu Wadhams - State Director

License Number 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:			December-24											
Means of Achieving Four-Log Virus Inactivation/Removal: *														
☐ Ultraviolet Radiation ☒ Free Chlorine ☐ Chlorine Dioxide ☐ Ozone ☐ Combined Chlorine (Chloramines)														
Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☐ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide														
Day of the Month	Hours Plant in Operation	Net Quantity of Finished Water Produced, gal	CT Calculations, or UV Dose, to Demonstrate Four-Log Virus Inactivation, if Applicable*										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
			CT Calculations								UV Dose			
			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			
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.

ATTACHMENT 12

Response to Deficiency Item 2.c.viii.

Tymber Creek – Additional Plant Operating Reports



MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

RECEIVED

2/09/2023 DLK

Volusia County Health Department
Environmental Health Engineering

See page 2 for instructions.

I. General Information for the Month/Year of: January 2023			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: January 2023					
Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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			17		
2	2.20	Combined Cl2 Residual , Ormond Beach started system Burn 1/02/2023	18		
3			19	2.00	Free Chlorine Residual
4			20		
5			21		
6	1.20	Free Chlorine Residual	22		
7			23	2.70	Free Cl2 Res., Ormond Beach stopped system (Burn) 01/23/2023
8			24		
9	1.60	Free Chlorine Residual	25		
10			26	3.50	Combined Cl2 Residual
11			27		
12	2.00	Free Chlorine Residual	28		
13			29		
14			30		
15			31	3.50	Combined Cl2 Residual
16	2.40	Free Chlrine Residual			

III. Certification by Authorized Representative

I am duly authorized to sign this report on behalf of the consecutive system 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.

Stephen Woodman 2-5-2023
Signature and Date

Stephen Woodman
Printed or Typed Name

0004504 Operator
License Number or Title

REVIEWED

By Debra Knight at 8:13 am, Feb 10, 2023



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

RECEIVED

2/09/2023 DLK

Volusia County Health Department
Environmental Health Engineering

Please Pay Bill Online: ormondbeach.org/ub

UTILITY BILL

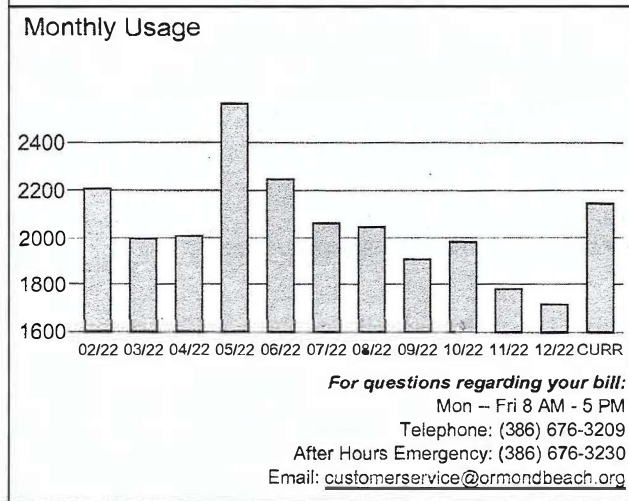
CUSTOMER COPY

Keep this copy for your records

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71035151	01/19/2023	290620	314070	02/10/2023

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	12/14/2022	01/17/2023	54862	55644	782	TC WHOLESALE	\$0.00
70159426	12/14/2022	01/17/2023	172789	174154	1365	CONSUMPTION	\$5,517.79
						TC WHOLESALE	\$0.00
						WATER TOTAL	\$5,517.79



Total Current Billing	\$5,517.79
Previous Balance	\$4,410.12
Adjustments	\$0.00
Less Payments Received	\$4,410.12
Total Due	\$5,517.79

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

UTILITY BILL

REMIT PORTION

Please write your Account Number on your check
and enclose this portion of bill with your payment.
Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71035151	290620	314070	02/10/2023	\$5,517.79

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



REVIEWED

By Debra Knight at 8:13 am, Feb 10, 2023

00006042023071035151100005517792



7
7-2844

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740





MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: February 2023			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: February 2023					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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			17		
2	3.50		18		
3			19		
4			20	3.50	
5			21		
6	3.50		22		
7			23	3.5	
8			24		
9	3.50		25		
10			26		
11			27	3.50	
12			28		
13	3.50		29		
14			30		
15			31		
16	3.50				

III. Certification by Authorized Representative	
I am duly authorized to sign this report on behalf of the consecutive system 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.	

Signature and Date	Stephen Woodman	0004504 Operator
	Printed or Typed Name	License Number or Title

RECEIVED

03/10/2023 DLK

Volusia County Health Department
Environmental Health Engineering

REVIEWED

By Debra Knight at 3:26 pm, Mar 13, 2023



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

Please Pay Bill Online: ormondbeach.org/ub

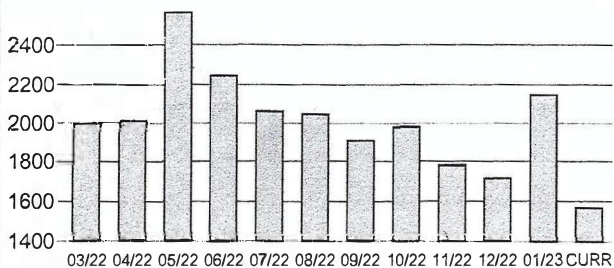
Customer Name			Service Address			Route
TYMBER CREEK UTILITIES INC			199 N TYMBER CREEK RD			0806
Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date		
71059754	02/17/2023	290620	314070	03/10/2023		
Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description
70159426	01/17/2023	02/15/2023	55644	56320	676	TC WHOLESAL
70159426	01/17/2023	02/15/2023	174154	175046	892	CONSUMPTION
						TC WHOLESAL
						WATER TOTAL

RECEIVED

03/10/2023 DLK

Volusia County Health Department
Environmental Health Engineering

Monthly Usage



For questions regarding your bill:

Mon - Fri 8 AM - 5 PM

Telephone: (386) 676-3209

After Hours Emergency: (386) 676-3230

Email: customerservice@ormondbeach.org

Total Current Billing	\$4,029.76
Previous Balance	\$5,517.79
Adjustments	\$0.00
Less Payments Received	\$5,517.79
Total Due	\$4,029.76

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

UTILITY BILL

REMIT PORTION

Please write your Account Number on your check
and enclose this portion of bill with your payment.
Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71059754	290620	314070	03/10/2023	\$4,029.76

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



7
7-2854

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



00006042023071059754300004029765



RECEIVED

04/10/2023 DLK
Volusia County Health Department
Environmental Health Engineering

MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: March 2023	
Consecutive System Name: Tymber Creek Utilities	
PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community	
Number of Service Connections at End of Month: 436	
Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah	
Contact Person: Stephen Woodman	
Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.	
City: South Daytona State: FL Zip Code: 32119	
Contact Person's Telephone Number: 386-871-6327	
Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com	

II. Daily Data for the Month/Year of: March 2023					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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			17		
2	3.50		18		
3			19		
4			20	3.50	
5			21		
6	3.50		22		
7			23		
8			24	3.50	
9			25		
10	3.50		26		
11			27	3.50	
12			28		
13	3.50		29		
14			30	3.30	
15			31		
16	3.30				

III. Certification by Authorized Representative		
I am duly authorized to sign this report on behalf of the consecutive system 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.		
Signature and Date	Printed or Typed Name	License Number or Title
 4-2-2023	Stephen Woodman	0004504 Operator

REVIEWED

By Debra Knight at 3:17 pm, Apr 10, 2023



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

RECEIVED

04/10/2023 DLK

Volusia County Health Department
Environmental Health Engineering

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

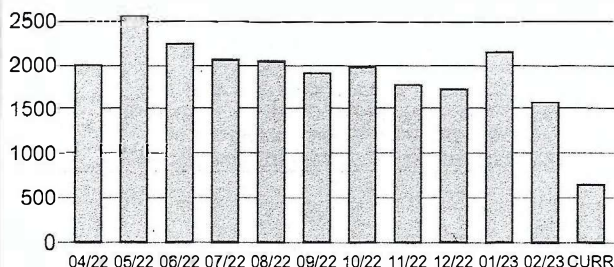
Please Pay Bill Online: ormondbeach.org/ub

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71084448	03/21/2023	290620	314070	04/14/2023

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	02/15/2023	03/15/2023	56320	56969	649	TC WHOLESALE	\$0.00
70159426	02/15/2023	03/15/2023	175044	175044	0	CONSUMPTION	\$1,667.93
						TC WHOLESALE	\$0.00
						WATER TOTAL	\$1,667.93

Monthly Usage



For questions regarding your bill:

Mon - Fri 8 AM - 5 PM

Telephone: (386) 676-3209

After Hours Emergency: (386) 676-3230

Email: customerservice@ormondbeach.org

Total Current Billing	\$1,667.93
Previous Balance	\$4,029.76
Adjustments	\$0.00
Less Payments Received	\$4,029.76
Total Due	\$1,667.93

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

UTILITY BILL

REMIT PORTION

Please write your Account Number on your check and enclose this portion of bill with your payment.

Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71084448	290620	314070	04/14/2023	\$1,667.93

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



9
7-2844

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



REVIEWED

By Debra Knight at 3:18 pm, Apr 10, 2023

00006042023071084448100001667930



MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

RECEIVED

05/09/2023 DLK

Volusia County Health Department
Environmental Health Engineering

See page 2 for instructions.

I. General Information for the Month/Year of: April 2023			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: April 2023					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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			17	2.50	
2			18		
3	3.50		19		
4			20	2.50	
5			21		
6			22		
7	3.50		23		
8			24	1.70	
9			25		
10	3.50		26		
11			27	2.00	
12			28		
13	3.50		29		
14			30		
15			31		
16					

III. Certification by Authorized Representative		
I am duly authorized to sign this report on behalf of the consecutive system 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.		
 Signature and Date	Stephen Woodman Printed or Typed Name	0004504 Operator License Number or Title

REVIEWED

By Debra Knight at 10:30 am, May 10, 2023



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

RECEIVED

05/09/2023 DLK

Volusia County Health Department
Environmental Health Engineering

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

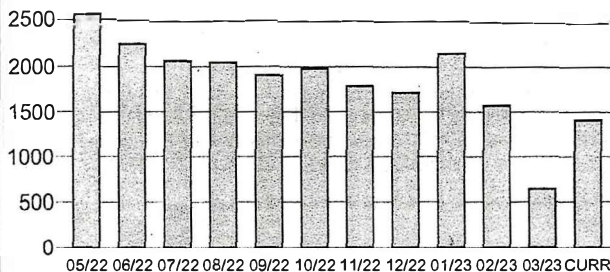
Please Pay Bill Online: ormondbeach.org/ub

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71109244	04/18/2023	290620	314070	05/12/2023

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	03/15/2023	04/14/2023	56969	57663	694	TC WHOLESALE	\$0.00
70159426	03/21/2023	04/14/2023	0	711	711	CONSUMPTION	\$3,610.85
						TC WHOLESALE	\$0.00
						WATER TOTAL	\$3,610.85
						XTRAORDINARY SERVICE	\$2,292.44
						OTHER TOTAL	\$2,292.44

Monthly Usage



For questions regarding your bill:

Mon -- Fri 8 AM - 5 PM
Telephone: (386) 676-3209
After Hours Emergency: (386) 676-3230
Email: customerservice@ormondbeach.org

Total Current Billing	\$5,903.29
Previous Balance	\$1,667.93
Adjustments	\$0.00
Less Payments Received	\$1,667.93
Total Due	\$5,903.29

AMT Due 4235.36

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

UTILITY BILL REMIT PORTION

Please write your Account Number on your check
and enclose this portion of bill with your payment.
Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71109244	290620	314070	05/12/2023	\$5,903.29

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



REVIEWED

By Debra Knight at 10:31 am, May 10, 2023

00006042023071109244500005903299



9
7-2833

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740





MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: May 2023	
Consecutive System Name: Tymber Creek Utilities	PWS Identification Number: 3641401
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community	
Number of Service Connections at End of Month: 436	Total Population Served at End of Month: 1,007
Consecutive System Owner: Stan Shirah	
Contact Person: Stephen Woodman	Contact Person's Title: Chief Operator
Contact Person's Mailing Address: 615 Northern Rd.	City: South Daytona State: FL Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327	Contact Person's Fax Number: 386-677-5707
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com	

II. Daily Data for the Month/Year of: May 2023					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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	2.00		17		
2			18	2.20	
3			19		
4	1.40		20		
5			21		
6			22	1.70	
7			23		
8	2.20		24		
9			25	1.70	
10			26		
11			27		
12	2.10		28		
13			29		
14			30	1.70	
15	2.10		31		
16					

RECEIVED

06/09/2023 DLK

Volusia County Health Department
Environmental Health Engineering

III. Certification by Authorized Representative

I am duly authorized to sign this report on behalf of the consecutive system 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.

Stephen Woodman 6-3-2023
Signature and Date

Stephen Woodman
Printed or Typed Name

0004504 Operator
License Number or Title

REVIEWED
By Debra Knight at 1:26 pm, Jun 17, 2023



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

RECEIVED

06/09/2023 DLK

Volusia County Health Department
Environmental Health Engineering

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

Please Pay Bill Online: ormondbeach.org/ub

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

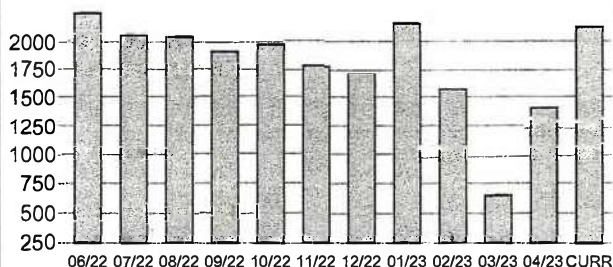
Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71134030	05/18/2023	290620	314070	06/09/2023

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	04/14/2023	05/16/2023	57663	58405	742	TC WHOLESALE	\$0.00
70159426	04/18/2023	05/16/2023	0	1381	1381	CONSUMPTION	\$6,386.45
						TC WHOLESALE	\$0.00
						REPLACED METER #70159426	
						WATER TOTAL	\$6,386.45

REVIEWED

By Debra Knight at 1:26 pm, Jun 17, 2023

Monthly Usage



For questions regarding your bill:

Mon -- Fri 8 AM - 5 PM

Telephone: (386) 676-3209

After Hours Emergency: (386) 676-3230

Email: customerservice@ormondbeach.org

Total Current Billing	\$6,386.45
Previous Balance	\$5,903.29
Adjustments	\$0.00
Less Payments Received	\$4,235.36
Total Due	\$8,054.38

Your account has a past due balance and you are subject to disconnection of your service. If your service is disconnected, the past due balance and reconnection fee must be paid prior to restoring service. A bill is not considered paid until payment is received in the office.

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

UTILITY BILL REMIT PORTION

Please write your Account Number on your check and enclose this portion of bill with your payment. Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71134030	290620	314070	06/09/2023	\$8,054.38

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



9
7-2830

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



00006042023071134030700008054389



MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: June 2023			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL. Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: June 2023					
Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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	1.60		17		
2			18		
3			19		
4			20	2.00	Total Chlorine Residual
5	1.70	Combined Cl2 Res. Ormond Beach started system (Burn) 06/05/2023	21		
6			22		
7			23	2.5	Total Chlorine Residual
8	1.20	Total Chlorine Residual	24		
9			25		
10			26	2.2	Free Chlorine Residual Ormond stopped system (Burn) 06/26/2023
11			27		
12	2.20	Total Chlorine Residual	28		
13			29	3.50	Combined Cl2 Res.
14			30		
15	1.80	Total Chlorine Residual	31		
16					

III. Certification by Authorized Representative

I am duly authorized to sign this report on behalf of the consecutive system 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.

7-1-2023
Stephen Woodman
0004504 Operator

Signature and Date
 Printed or Typed Name
License Number or Title

REVIEWED

By Debra Knight at 8:47 am, Jul 10, 2023

RECEIVED

07/08/2023 DLK



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

Please Pay Bill Online: ormondbeach.org/ub

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71158838	06/21/2023	290620	314070	07/14/2023

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	05/16/2023	06/15/2023	58405	59098	693	TC WHOLESALE	\$0.00
70159426	05/16/2023	06/15/2023	1381	2742	1361	CONSUMPTION	\$5,278.78
						TC WHOLESALE	\$0.00
						WATER TOTAL	\$5,278.78

RECEIVED

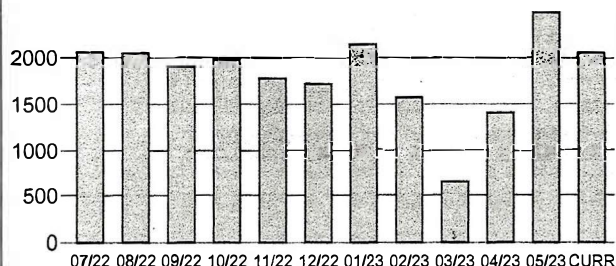
07/08/2023 DLK

Volusia County Health Department
Environmental Health Engineering

REVIEWED

By Debra Knight at 8:46 am, Jul 10, 2023

Monthly Usage



For questions regarding your bill:

Mon -- Fri 8 AM - 5 PM

Telephone: (386) 676-3209

After Hours Emergency: (386) 676-3230

Email: customerservice@ormondbeach.org

Total Current Billing	\$5,278.78
Previous Balance	\$8,054.38
Adjustments	\$0.00
Less Payments Received	\$8,054.38
Total Due	\$5,278.78

The 2022 Water Quality Report is now available at www.ormondbeach.org/ccr. This report contains important information about the source and quality of your drinking water. If you desire a paper copy, please contact Public Works at (386)676-3230

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

UTILITY BILL REMIT PORTION

Please write your Account Number on your check and enclose this portion of bill with your payment. Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71158838	290620	314070	07/14/2023	\$5,278.78

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



7-2830

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



00006042023071158838400005278783



MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: July 2023			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: Fl. Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: July 2023					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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			17	3.50	
2			18		
3	3.50		19		
4			20	3.50	
5			21		
6	3.50		22		
7			23		
8			24	3.50	
9			25		
10	3.50		26		
11			27	3.50	
12			28		
13	3.50		29		
14			30		
15			31	3.50	
16					

III. Certification by Authorized Representative		
I am duly authorized to sign this report on behalf of the consecutive system 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.		
 Signature and Date	8-1-2023 Printed or Typed Name	0004504 Operator License Number or Title



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

RECEIVED

08/10/2023 DLK

Volusia County Health Department
Environmental Health Engineering

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

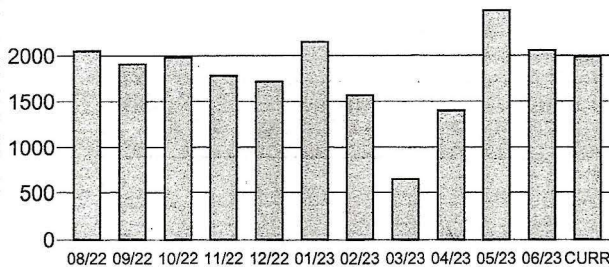
Please Pay Bill Online: ormondbeach.org/ub

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71183557	07/18/2023	290620	314070	08/11/2023

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	06/15/2023	07/14/2023	59098	59771	673	TC WHOLESALE	\$0.00
70159426	06/15/2023	07/14/2023	2742	4056	1314	CONSUMPTION	\$5,106.59
						TC WHOLESALE	\$0.00
						WATER TOTAL	\$5,106.59

Monthly Usage



For questions regarding your bill:

Mon - Fri 8 AM - 5 PM

Telephone: (386) 676-3209

After Hours Emergency: (386) 676-3230

Email: customerservice@ormondbeach.org

Total Current Billing	\$5,106.59
Previous Balance	\$5,278.78
Adjustments	\$0.00
Less Payments Received	\$5,278.78
Total Due	\$5,106.59

The 2022 Water Quality Report is now available at www.ormondbeach.org/ccr. This report contains important information about the source and quality of your drinking water. If you desire a paper copy, please contact Public Works at (386)676-3230

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

**UTILITY BILL
REMIT PORTION**

Please write your Account Number on your check and enclose this portion of bill with your payment. Please do not staple or fold

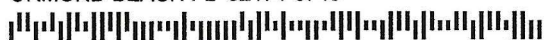
Please Pay Bill Online: ormondbeach.org/ub

Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71183557	290620	314070	08/11/2023	\$5,106.59



7
7-2830

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



REVIEWED

By Debra L Knight RS at 10:53 am, Aug 14, 2023

00006042023071183557900005106596

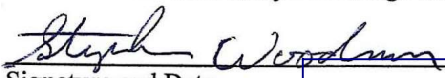


MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: August 2023			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: August 2023					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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			17	3.50	
2			18		
3	3.50		19		
4			20		
5			21	3.00	
6			22		
7	3.5		23		
8			24	2.50	
9			25		
10	3.50		26		
11			27		
12			28	3.30	
13			29		
14	3.30		30		
15			31	2.50	
16					

III. Certification by Authorized Representative		
I am duly authorized to sign this report on behalf of the consecutive system 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.		
 Signature and Date	9-2-2023 Stephen Woodman Printed or Typed Name	0004504 Operator License Number or Title

09/08/2023 DLK

Volusia County Health Department
Environmental Health Engineering

REVIEWED

By Debra L Knight RS at 3:09 pm, Sep 12, 2023



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

RECEIVED

09/08/2023 DLK

Volusia County Health Department
Environmental Health Engineering

Please Pay Bill Online: ormondbeach.org/ub

UTILITY BILL

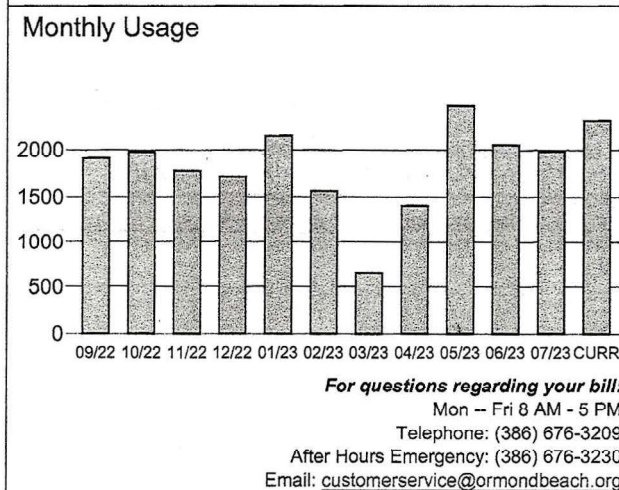
CUSTOMER COPY

Keep this copy for your records

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71208301	08/18/2023	290620	314070	09/08/2023

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	07/14/2023	08/16/2023	59771	60536	765	TC WHOLESAL	\$0.00
70159426	07/14/2023	08/16/2023	4056	5608	1552	CONSUMPTION	\$5,954.69
						TC WHOLESAL	\$0.00
						WATER TOTAL	\$5,954.69



Total Current Billing	\$5,954.69
Previous Balance	\$5,106.59
Adjustments	\$0.00
Less Payments Received	\$5,106.59
Total Due	\$5,954.69

The 2022 Water Quality Report is now available at www.ormondbeach.org/ccr. This report contains important information about the source and quality of your drinking water. If you desire a paper copy, please contact Public Works at (386)676-3230

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

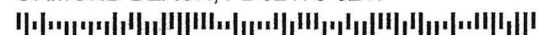
UTILITY BILL REMIT PORTION

Please write your Account Number on your check and enclose this portion of bill with your payment. Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

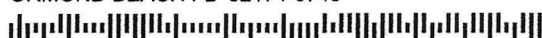
Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71208301	290620	314070	09/08/2023	\$5,954.69

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



7-2817

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



00006042023071208301300005954698



MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

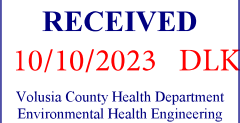
I. General Information for the Month/Year of: September 2023			
Consecutive System Name: Tymber Creek Utilities			PWS Identification Number: 3641401
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: September 2023					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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			17		
2			18	2.50	
3			19		
4			20		
5	2.60		21	2.40	
6			22		
7	2.50		23		
8			24		
9			25	2.30	
10			26		
11	2.40		27		
12			28	2.30	
13			29		
14	2.40		30		
15			31		
16					

III. Certification by Authorized Representative	
I am duly authorized to sign this report on behalf of the consecutive system 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.	
Signature and Date	10-8-23 Stephen Woodman Printed or Typed Name
	0004504 Operator License Number or Title

REVIEWED

By Debra L Knight RS at 1:25 pm, Oct 10, 2023





CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

REVIEWED

By Debra L Knight RS at 1:29 pm, Oct 10, 2023

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

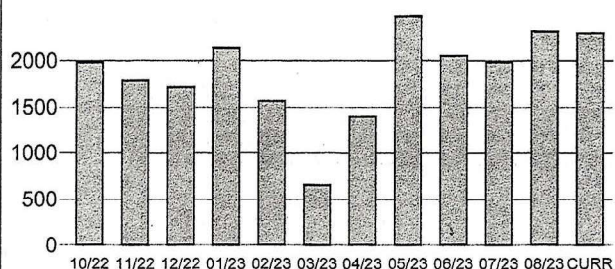
Please Pay Bill Online: ormondbeach.org/ub

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71233012	09/21/2023	290620	314070	10/13/2023

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	08/16/2023	09/18/2023	60536	61304	768	TC WHOLESale	\$0.00
70159426	08/16/2023	09/18/2023	5608	7140	1532	CONSUMPTION	\$5,911.00
						TC WHOLESale	\$0.00
						WATER TOTAL	\$5,911.00

Monthly Usage



For questions regarding your bill:

Mon -- Fri 8 AM - 5 PM

Telephone: (386) 676-3209

After Hours Emergency: (386) 676-3230

Email: customerservice@ormondbeach.org

Total Current Billing	\$5,911.00
Previous Balance	\$5,954.69
Adjustments	\$0.00
Less Payments Received	\$5,954.69
Total Due	\$5,911.00

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

UTILITY BILL

REMIT PORTION

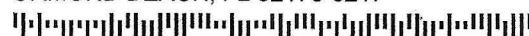
Please write your Account Number on your check and enclose this portion of bill with your payment.

Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

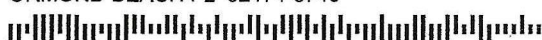
Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71233012	290620	314070	10/13/2023	\$5,911.00

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



7-2815

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



00006042023071233012500005911003



MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: October 2023			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: October 2023					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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			17	2.40	
2	2.40		18		
3			19	2.50	
4			20		
5	2.40		21		
6			22		
7			23	2.30	
8			24		
9	2.30		25		
10			26	2.20	
11			27		
12			28		
13	2.4		29		
14			30	2.30	
15			31		
16					

III. Certification by Authorized Representative		
I am duly authorized to sign this report on behalf of the consecutive system 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.		
 Signature and Date	11-8-2023 Printed or Typed Name	0004504 Operator License Number or Title



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

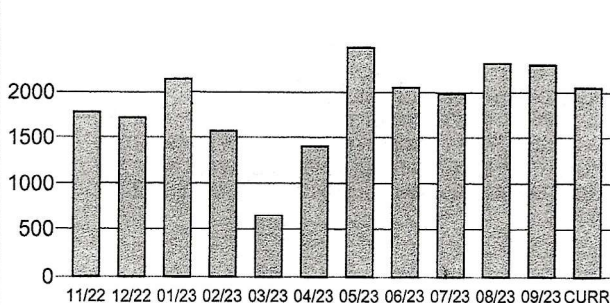
Please Pay Bill Online: ormondbeach.org/ub

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71257729	10/19/2023	290620	314070	11/13/2023

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	09/18/2023	10/17/2023	61304	61975	671	TC WHOLESAL	\$0.00
70159426	09/18/2023	10/17/2023	7140	8519	1379	CONSUMPTION	\$5,268.50
						TC WHOLESAL	\$0.00
						WATER TOTAL	\$5,268.50

Monthly Usage



For questions regarding your bill:

Mon -- Fri 8 AM - 5 PM

Telephone: (386) 676-3209

After Hours Emergency: (386) 676-3230

Email: customerservice@ormondbeach.org

Total Current Billing	\$5,268.50
Previous Balance	\$5,911.00
Adjustments	\$0.00
Less Payments Received	\$5,911.00
Total Due	\$5,268.50

REVIEWED

By Debra L Knight RS at 1:09 pm, Nov 08, 2023

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

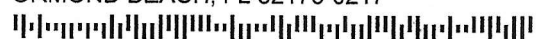
UTILITY BILL REMIT PORTION

Please write your Account Number on your check
and enclose this portion of bill with your payment.
Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

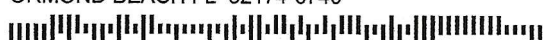
Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71257729	290620	314070	11/13/2023	\$5,268.50

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



7
7-2820

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



00006042024871257729500005268503



MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: November 2023			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: November 2023					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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			17	2.00	
2	2.30		18		
3			19		
4			20	1.60	
5			21		
6	1.60		22		
7			23		
8			24	1.20	
9	1.30		25		
10			26		
11			27	1.20	
12			28		
13	1.50		29		
14			30	1.20	
15			31		
16					

III. Certification by Authorized Representative			
I am duly authorized to sign this report on behalf of the consecutive system 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.			
Signature and Date	12-7-2023 Printed or Typed Name	Stephen Woodman Printed or Typed Name	0004504 Operator License Number or Title

REVIEWED

By Debra L Knight RS at 11:03 am, Dec 12, 2023

RECEIVED

12/08/2023 DLK

Volusia County Health Department
Environmental Health Engineering



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

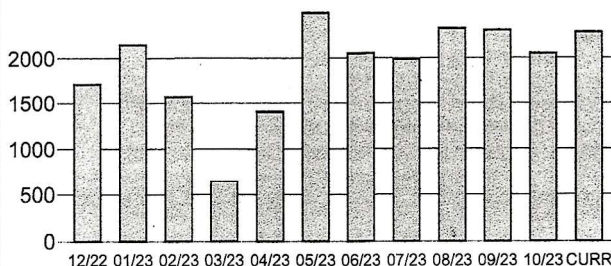
Please Pay Bill Online: ormondbeach.org/ub

Customer Name			Service Address			Route
TYMBER CREEK UTILITIES INC			199 N TYMBER CREEK RD			0806
Bill Number	Bill Date	Account Number	Customer Number		Current Billing Due Date	
71282425	11/16/2023	290620	314070		12/08/2023	
Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description
70159426	10/17/2023	11/14/2023	61975	62625	650	TC WHOLESALE
70159426	10/17/2023	11/14/2023	8519	10144	1625	CONSUMPTION
						TC WHOLESALE
						WATER TOTAL

REVIEWED

By Debra L Knight RS at 11:04 am, Dec 12, 2023

Monthly Usage



For questions regarding your bill:

Mon - Fri 8 AM - 5 PM

Telephone: (386) 676-3209

After Hours Emergency: (386) 676-3230

Email: customerservice@ormondbeach.org

Total Current Billing	\$5,846.75
Previous Balance	\$5,268.50
Adjustments	\$0.00
Less Payments Received	\$5,268.50
Total Due	\$5,846.75

610

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

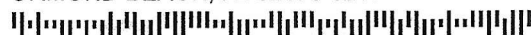
UTILITY BILL REMIT PORTION

Please write your Account Number on your check
and enclose this portion of bill with your payment.
Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71282425	290620	314070	12/08/2023	\$5,846.75

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



00006042024871282425900005846753

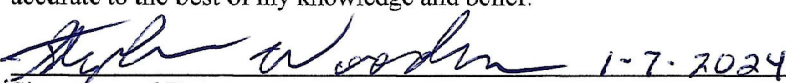


MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: December 2023			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: December 2023					
Type of Disinfectant Residual Maintained in Distribution System: ☒ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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			17		
2			18	3.50	Free Cl2 Residual
3			19		
4	1.60	Combined Cl2 Residual, Ormond Beach started system Burn 12/04/2023	20		
5			21		
6			22	3.00	Free Cl2 Residual
7	1.20	Free Cl2 Residual	23		
8			24		Ormond Beach stopped system Burn on 12/24/2023.
9			25		
10			26	3.5	Combined Cl2 Residual
11			27		
12	2.50	Free Cl2 Residual	28	3.50	Combined Cl2 Residual
13			29		
14	3.30	Free Cl2 Residual	30		
15			31		
16					

III. Certification by Authorized Representative		
I am duly authorized to sign this report on behalf of the consecutive system 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.		
Signature and Date	Printed or Typed Name	License Number or Title
 1-7-2024	Stephen Woodman	0004504 Operator



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

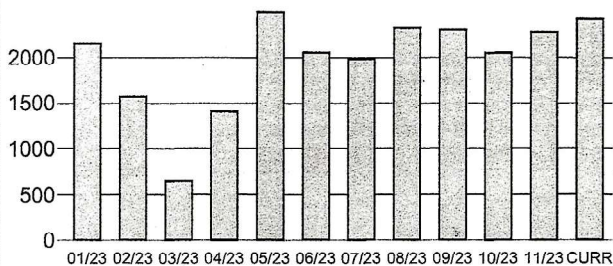
Please Pay Bill Online: ormondbeach.org/ub

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71307164	12/20/2023	290620	314070	01/12/2024

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	11/14/2023	12/18/2023	62625	63423	798	TC WHOLESAL	\$0.00
70159426	11/14/2023	12/18/2023	10144	11759	1615	CONSUMPTION	\$6,201.41
						TC WHOLESAL	\$0.00
						WATER TOTAL	\$6,201.41

Monthly Usage



For questions regarding your bill:

Mon - Fri 8 AM - 5 PM

Telephone: (386) 676-3209

After Hours Emergency: (386) 676-3230

Email: customerservice@ormondbeach.org

Total Current Billing	\$6,201.41
Previous Balance	\$5,846.75
Adjustments	\$0.00
Less Payments Received	\$5,846.75
Total Due	\$6,201.41

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

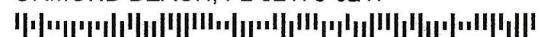
UTILITY BILL REMIT PORTION

Please write your Account Number on your check
and enclose this portion of bill with your payment.
Please do not staple or fold

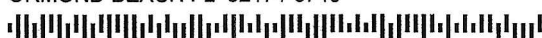
Please Pay Bill Online: ormondbeach.org/ub

Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71307164	290620	314070	01/12/2024	\$6,201.41

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



00006042024871307164500006201412

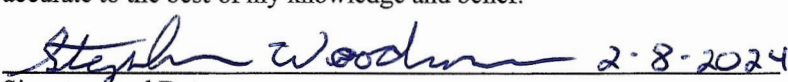


MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: January 2024			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: Fl. Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: January 2024					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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	3.50		17		
2			18	3.50	
3			19		
4	3.50		20		
5			21		
6			22	3.50	
7			23		
8	3.50		24		
9			25	3.50	
10			26		
11			27		
12	3.50		28		
13			29	3.5	
14			30		
15	3.50		31		
16					

III. Certification by Authorized Representative		
I am duly authorized to sign this report on behalf of the consecutive system 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.		
 Signature and Date	Stephen Woodman Printed or Typed Name	0004504 Operator License Number or Title



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

UTILITY BILL

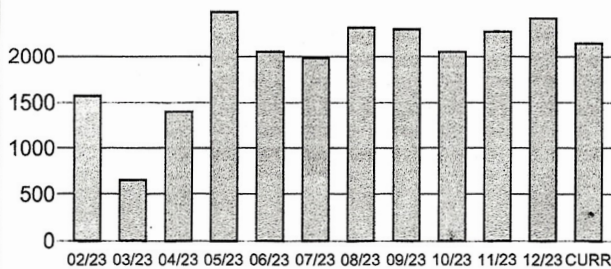
CUSTOMER COPY

Keep this copy for your records

Please Pay Bill Online: ormondbeach.org/ub

Customer Name			Service Address			Route
TYMBER CREEK UTILITIES INC			199 N TYMBER CREEK RD			0806
Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date		
71331883	01/19/2024	290620	314070	02/09/2024		
Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description
70159426	12/18/2023	01/17/2024	63423	64128	705	TC WHOLESAL
70159426	12/18/2023	01/17/2024	11759	13199	1440	CONSUMPTION
						TC WHOLESAL
						WATER TOTAL

Monthly Usage



For questions regarding your bill:

Mon -- Fri 8 AM - 5 PM
Telephone: (386) 676-3209
After Hours Emergency: (386) 676-3230
Email: customerservice@ormondbeach.org

Total Current Billing	\$5,512.65
Previous Balance	\$6,201.41
Adjustments	\$0.00
Less Payments Received	\$6,201.41
Total Due	\$5,512.65

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

UTILITY BILL REMIT PORTION

Please write your Account Number on your check and enclose this portion of bill with your payment. Please do not staple or fold

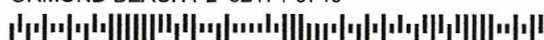
Please Pay Bill Online: ormondbeach.org/ub

Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71331883	290620	314070	02/09/2024	\$5,512.65

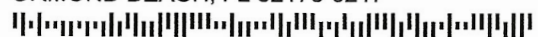


7-2807

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



00006042024871331883000005512652



MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: February 2024			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL. Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: February 2024					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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	3.50		17		
2			18		
3			19		
4			20	3.50	
5	3.50		21		
6			22	3.50	
7			23		
8	3.50		24		
9			25		
10			26	3.50	
11			27		
12			28		
13	3.50		29	3.50	
14			30		
15	3.50		31		
16					

III. Certification by Authorized Representative		
I am duly authorized to sign this report on behalf of the consecutive system 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.		
Signature and Date	3-3-2024 Printed or Typed Name	0004504 Operator License Number or Title



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

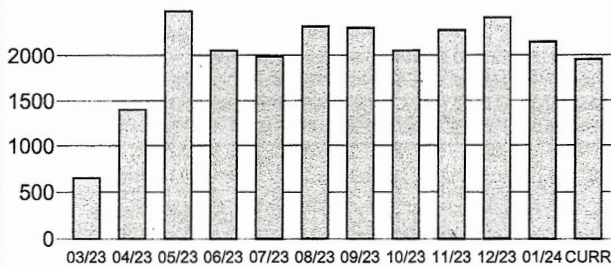
Please Pay Bill Online: ormondbeach.org/ub

Customer Name			Service Address		Route
TYMBER CREEK UTILITIES INC			199 N TYMBER CREEK RD		0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71356634	02/16/2024	290620	314070	03/08/2024

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	01/17/2024	02/14/2024	64128	64780	652	TC WHOLESALE	\$0.00
70159426	01/17/2024	02/14/2024	13199	14498	1299	CONSUMPTION	\$5,014.07
TC WHOLESALE							\$0.00
WATER TOTAL							\$5,014.07

Monthly Usage



For questions regarding your bill:

Mon -- Fri 8 AM - 5 PM

Telephone: (386) 676-3209

After Hours Emergency: (386) 676-3230

Email: customerservice@ormondbeach.org

Total Current Billing	\$5,014.07
Previous Balance	\$5,512.65
Adjustments	\$0.00
Less Payments Received	\$5,512.65
Total Due	\$5,014.07

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

UTILITY BILL

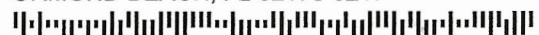
REMIT PORTION

Please write your Account Number on your check
and enclose this portion of bill with your payment.
Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

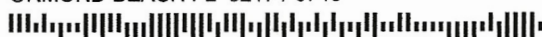
Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71356634	290620	314070	03/08/2024	\$5,014.07

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



7
7-2810

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



00006042024871356634700005014071



MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: March 2024			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL. Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: March 2024					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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			17		
2			18		
3			19	2.00	
4	3.50		20		
5			21	3.00	
6			22		
7	3.50		23		
8			24		
9			25	3.50	
10			26		
11			27		
12	3.50		28	3.5	
13			29		
14			30		
15	3.30		31		
16					

III. Certification by Authorized Representative		
I am duly authorized to sign this report on behalf of the consecutive system 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.		
 Signature and Date	4-7-2024 Printed or Typed Name	0004504 Operator License Number or Title



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

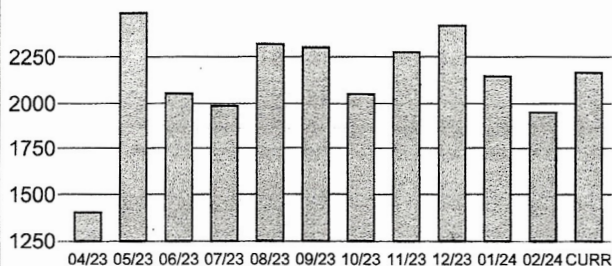
Please Pay Bill Online: ormondbeach.org/ub

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71381454	03/20/2024	290620	314070	04/12/2024

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	02/14/2024	03/14/2024	64780	65455	675	TC WHOLESALE	\$0.00
70159426	02/14/2024	03/14/2024	14498	15988	1490	CONSUMPTION	\$5,564.05
						TC WHOLESALE	\$0.00
						WATER TOTAL	\$5,564.05

Monthly Usage



For questions regarding your bill:

Mon -- Fri 8 AM - 5 PM

Telephone: (386) 676-3209

After Hours Emergency: (386) 676-3230

Email: customerservice@ormondbeach.org

Total Current Billing	\$5,564.05
Previous Balance	\$5,014.07
Adjustments	\$0.00
Less Payments Received	\$5,014.07
Total Due	\$5,564.05

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

UTILITY BILL REMIT PORTION

Please write your Account Number on your check
and enclose this portion of bill with your payment.
Please do not staple or fold

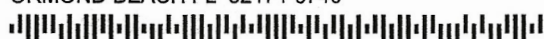
Please Pay Bill Online: ormondbeach.org/ub

Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71381454	290620	314070	04/12/2024	\$5,564.05

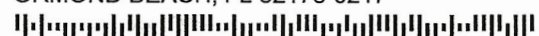


7
7-2818

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



00006042024871381454900005564059

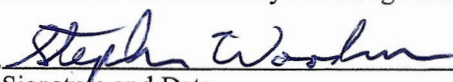


MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: April 2024			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL. Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: April 2024					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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	3.50		17		
2			18	2.30	
3			19		
4	3.50		20		
5			21		
6			22	2.7	
7			23		
8	2.60		24		
9			25		
10			26	3.30	
11			27		
12	2.50		28		
13			29	2.7	
14			30		
15	2.30		31		
16					

III. Certification by Authorized Representative		
I am duly authorized to sign this report on behalf of the consecutive system 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.		
 Signature and Date	5-9-2024 Printed or Typed Name	0004504 Operator License Number or Title



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

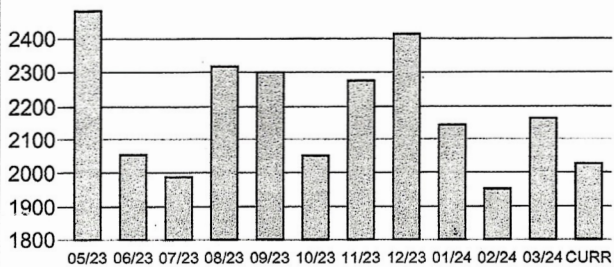
Please Pay Bill Online: ormondbeach.org/ub

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71406314	04/18/2024	290620	314070	05/10/2024

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	03/14/2024	04/15/2024	65455	66199	744	TC WHOLESALE	\$0.00
70159426	03/14/2024	04/15/2024	15988	17270	1282	CONSUMPTION	\$5,206.82
						TC WHOLESALE	\$0.00
						WATER TOTAL	\$5,206.82

Monthly Usage



For questions regarding your bill:

Mon - Fri 8 AM - 5 PM

Telephone: (386) 676-3209

After Hours Emergency: (386) 676-3230

Email: customerservice@ormondbeach.org

Total Current Billing	\$5,206.82
Previous Balance	\$5,564.05
Adjustments	\$0.00
Less Payments Received	\$5,564.05
Total Due	\$5,206.82

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

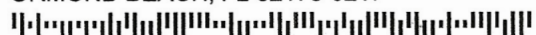
UTILITY BILL REMIT PORTION

Please write your Account Number on your check
and enclose this portion of bill with your payment.
Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71406314	290620	314070	05/10/2024	\$5,206.82

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



7
7-2810

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



00006042024871406314600005206826



MONTHLY OPERATION REPORT FOR CONSECUTIVE SYSTEMS THAT DO NOT TREAT WATER

See page 2 for instructions.

I. General Information for the Month/Year of: May 2024			
Consecutive System Name: Tymber Creek Utilities		PWS Identification Number: 3641401	
Consecutive System Type: ☒ Community ☐ Non-Transient Non-Community ☐ Transient Non-Community			
Number of Service Connections at End of Month: 436		Total Population Served at End of Month: 1,007	
Consecutive System Owner: Stan Shirah			
Contact Person: Stephen Woodman		Contact Person's Title: Chief Operator	
Contact Person's Mailing Address: 615 Northern Rd.		City: South Daytona	State: FL Zip Code: 32119
Contact Person's Telephone Number: 386-871-6327		Contact Person's Fax Number: 386-677-5707	
Contact Person's E-Mail Address: stevewho60@yahoo.com second email tymbercreekutil@aol.com			

II. Daily Data for the Month/Year of: May 2024					
Type of Disinfectant Residual Maintained in Distribution System: ☐ Free Chlorine ☒ Combined Chlorine (Chloramines) ☐ Chlorine Dioxide					
Day of the Month	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	Day of the Month	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			17	2.30	
2	2.50		18		
3			19		
4			20	3.50	
5			21		
6	2.20		22		
7			23	2.90	
8			24		
9	2.40		25		
10			26		
11			27		
12			28	2.0	
13	2.70		29		
14			30	1.60	
15			31		
16					

III. Certification by Authorized Representative		
I am duly authorized to sign this report on behalf of the consecutive system 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.		
 Signature and Date	6-4-2024 Printed or Typed Name	0004504 Operator License Number or Title



CITY OF ORMOND BEACH
22 SOUTH BEACH ST
ORMOND BEACH, FL 32174

UTILITY BILL

CUSTOMER COPY

Keep this copy for your records

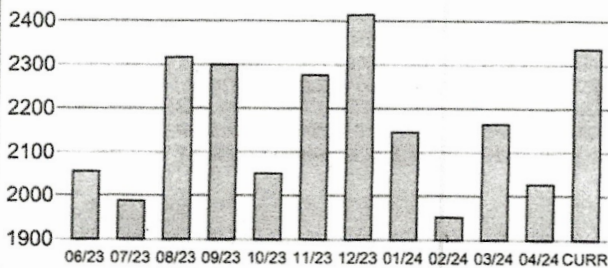
Please Pay Bill Online: ormondbeach.org/ub

Customer Name	Service Address	Route
TYMBER CREEK UTILITIES INC	199 N TYMBER CREEK RD	0806

Bill Number	Bill Date	Account Number	Customer Number	Current Billing Due Date
71431394	05/22/2024	290620	314070	06/14/2024

Meter Number	Previous Read Date	Current Read Date	Previous Reading	Current Reading	Usage (1,000 gals.)	Charge Description	Charge Amount
70159426	04/15/2024	05/16/2024	66199	66917	718	TC WHOLESAL	\$0.00
70159426	04/15/2024	05/16/2024	17270	18888	1618	CONSUMPTION	\$6,003.52
						TC WHOLESAL	\$0.00
						WATER TOTAL	\$6,003.52

Monthly Usage



For questions regarding your bill:
Mon - Fri 8 AM - 5 PM
Telephone: (386) 676-3209
After Hours Emergency: (386) 676-3230
Email: customerservice@ormondbeach.org

Total Current Billing	\$6,003.52
Previous Balance	\$5,206.82
Adjustments	\$0.00
Less Payments Received	\$5,206.82
Total Due	\$6,003.52

✂ Detach and return the portion below with your payment ✂



CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217

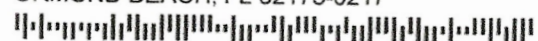
UTILITY BILL REMIT PORTION

Please write your Account Number on your check
and enclose this portion of bill with your payment.
Please do not staple or fold

Please Pay Bill Online: ormondbeach.org/ub

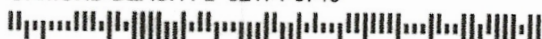
Service Address	Bill Number	Account Number	Customer Number	Due Date	Amount Due
199 N TYMBER CREEK RD	71431394	290620	314070	06/14/2024	\$6,003.52

CITY OF ORMOND BEACH UTILITY BILLING
P.O. BOX 217
ORMOND BEACH, FL 32175-0217



9
7-2814

TYMBER CREEK UTILITIES INC
1951 W GRANADA BLVD
ORMOND BEACH FL 32174-6740



00006042024871431394700006003529