

**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



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**

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

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Schedule of Water Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (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 Commissio

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 [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 (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 ☒ 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) 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	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 Commissio

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)	2315232.73	2315963.53	2315963.53	2315963.53	2315963.53	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: 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.

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 [x]

Historic [X] Projected []

Schedule: B-2

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,888,159	-	\$ 1,888,159	(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	(193,167)	(125,343)
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	66,155	78,365
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	799,162	(42,861)

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

Line No.	WATER SALES		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	\$ 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 - Vehide	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 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	\$ -	\$ -	\$ -	0%	
5	615 Purchased Power	\$ 269,854	\$ 255,114	\$ (14,740)	-5%	Normal Flucuation
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
7	618 Chemicals	\$ 35,146	\$ 23,938	\$ (11,208)	-32%	Chemicals are purchased in bulk and used until more is needed.
8	620 Materials & Supplies	\$ 10,896	\$ 5,547	\$ (5,349)	-49%	Normal Flucuation
9	631 Contractual Services - Engr.	\$ -	\$ -	\$ -	0%	
10	632 Contractual Services - Acct.	\$ 1,320	\$ 1,938	\$ 618	47%	Immaterial Value
11	633 Contractual Services - Legal	\$ 1,965	\$ 12,388	\$ 10,422	530%	Legal Assistance on Acquisition Adjustment rule for this system
12	634 Contractual Services - Mgmt. Fees	\$ 689,281	\$ 636,353	\$ (52,928)	-8%	Normal Flucuation
13	635 Contractual Services - Other	\$ 776,917	\$ 651,673	\$ (125,244)	-16%	Normal Flucuation
14	641 Rental of Building/Real Prop.	\$ 4,240	\$ -	\$ (4,240)	-100%	Land Lease
15	642 Rental of Equipment	\$ -	\$ -	\$ -	0%	
16	650 Transportation Expenses	\$ -	\$ -	\$ -	0%	
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
18	657 Insurance - General Liability	\$ 78,837	\$ 78,823	\$ (14)	0%	Increase in Insurance Premium
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	\$ 75,950	\$ 2,312	\$ (73,637)	-97%	Mid Year Accrual Reversals during the current TY
24	670 Bad Debt Expense	\$ 23,062	\$ 2,284	\$ (20,777)	-90%	Year End Customer Write Offs
25	675 Miscellaneous Expenses	\$ 261,205	\$ 271,361	\$ 10,156	4%	Normal Flucuation
26	TOTAL	\$ 2,228,672	\$ 1,941,731	\$ (286,941)	-13%	
		=====	=====	=====	=====	
27	Total Customers	6284	6284			
		=====	=====	=====	=====	
28	Consumer Price Index - U	\$ 354.66	\$ 309.00			
		=====	=====	=====	=====	

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)

Schedule: B-8

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

Due to only having two full years of historical information on this system, CSWR-Florida is only able to fill in information for the prior test year and current test year.

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	\$ -	\$ (676)	\$ (676)	0%	
5	711 Sludge Removal Expense	\$ 91,363	\$ 155	\$ (91,208)	-100%	More Sludge Removal in the prior year
6	715 Purchased Power	\$ 22,936	\$ 19,900	\$ (3,036)	-13%	Normal Flucuation
7	716 Fuel for Power Purchased	\$ -	\$ 466	\$ 466	0%	
8	718 Chemicals	\$ 67,485	\$ 35,251	\$ (32,234)	-48%	Chemicals are purchased in bulk and used until more is needed.
9	720 Materials & Supplies	\$ 7,518	\$ 1,502	\$ (6,017)	-80%	Normal Flucuation
10	731 Contractual Services - Engr.	\$ -	\$ 4,858	\$ 4,858	0%	
11	732 Contractual Services - Acct.	\$ 1,036	\$ 1,521	\$ 485	47%	Immaterial Value
12	733 Contractual Services - Legal	\$ 1,542	\$ 10,116	\$ 8,574	556%	Legal Assistance on Acquisition Adjustment rule for this system
13	634 Contractual Services - Mgmt. Fees7	\$ 540,982	\$ 499,442	\$ (41,540)	-8%	Normal Flucuation
14	735 Contractual Services - Other	\$ 611,600	\$ 483,157	\$ (128,443)	-21%	Normal Flucuation
15	741 Rental of Building/Real Prop.	\$ 21,200	\$ 52,000	\$ 30,800	145%	Land Lease
16	742 Rental of Equipment	\$ 27,308	\$ -	\$ (27,308)	-100%	Equipment Lease
17	750 Transportation Expenses	\$ -	\$ -	\$ -	0%	
18	756 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
19	757 Insurance - General Liability	\$ 62,717	\$ 61,864	\$ (853)	-1%	Immaterial Value
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	\$ 58,040	\$ 50	\$ (57,990)	-100%	Mid Year Accrual Reversals during the current TY
25	770 Bad Debt Expense	\$ 24,923	\$ 9,941	\$ (14,981)	-60%	Year End Customer Write Offs
26	775 Miscellaneous Expenses	\$ 211,291	\$ 213,843	\$ 2,551	1%	Normal Flucuation
27	TOTAL	\$ 1,749,941	\$ 1,393,389	\$ (356,552)	-20%	
28	Total Customers	4932	4932			
29	Consumer Price Index - U	\$ 354.81	\$ 282.52			

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)

Schedule: B-9

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	\$ 4,858	Surveying Services
3	ClearWater Solutions, LLC	OSS - Engineering Consult	\$ 665	Surveying Services
4				
5	21 Design Group Inc.	OSS - IT	\$ 1,046	Remote Monitoring Subscription Cost
6	Backflow Solutions Inc.	OSS - IT	\$ 553	Cloud-based online subscription service for managing backflow prevention programs
7				
8	Beckemeier LeMoine Law	OSS - Legal	\$ 4,462	Legal Services
9	Radey Law Firm	OSS - Legal	\$ 15,365	Legal Services
10	Bryant Miller Olive	OSS - Legal	\$ 1,264	Legal Services
11	CT Corporation	OSS - Legal	\$ 193	Annual Cost for Statutory Representation
12	David Woodsmall	OSS - Legal	\$ 517	Legal Services
13				
14	McGuireWoods LLP	OSS - MGMT Consult	\$ 26,982	System Operations Consultant
15				
16	PNC & Invoice Cloud	OSS - Bank Fees	\$ 46,020	Bank Fees
17				
18	UHY Advisors	OSS - Audit and Accounting	\$ 1,853	Tax Preparation
19	Leo Berwick LP	OSS - Audit and Accounting	\$ 1,591	Property Tax Consulting
20				
21				
22			\$ 105,367	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
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					
37	Amortization of Rate Case Expense:			(A) Water	(B) Wastewater
38					(C) Total
39					
40		Prior Unamortized Rate Case Expense		-	-
41		Current Rate Case Expense		13,416	10,528
42				- - - - -	- - - - -
43		Total Projected Rate Case Expense		29,628	23,251
44				= = = = =	= = = = =
45		Annual Amortization		7,407	5,813
46				= = = = =	= = = = =
47		Method of Allocation Between Systems:		56.03%	43.97%
48		(Provide Calculation)			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 (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)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Schedule: B-13

Page 1 of 1

Preparer: Brent Thies

Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$ -				
3	302.1 Franchises	\$ -				
4	339.1 Other Plant & Misc. Equipment	\$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	\$ -				
6	303.2 Land & Land Rights	\$ -				
7	304.2 Structures & Improvements	\$ 5,608				
8	305.2 Collect. & Impound. Reservoirs	\$ -				
9	306.2 Lake, River & Other Intakes	\$ -				
10	307.2 Wells & Springs	\$ 12,618				
11	308.2 Infiltration Galleries & Tunnels	\$ -				
12	309.2 Supply Mains	\$ 52				
13	310.2 Power Generation Equipment	\$ 1,264				
14	311.2 Pumping Equipment	\$ 3,924				
15	339.2 Other Plant & Misc. Equipment	\$ -				
16	WATER TREATMENT PLANT	\$ -				
17	303.3 Land & Land Rights	\$ -				
18	304.3 Structures & Improvements	\$ -				
19	320.3 Water Treatment Equipment	\$ 1,641				
20	339.3 Other Plant & Misc. Equipment	\$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	\$ -				
22	303.4 Land & Land Rights	\$ -				
23	304.4 Structures & Improvements	\$ -				
24	330.4 Distr. Reservoirs & Standpipes	\$ 7,507				
25	331.4 Transm. & Distribution Mains	\$ 33,287				
26	333.4 Services	\$ 1,645				
27	334.4 Meters & Meter Installations	\$ 3,977				
28	335.4 Hydrants	\$ 1,578				
29	339.4 Other Plant & Misc. Equipment	\$ -				
30	GENERAL PLANT	\$ -				
31	303.5 Land & Land Rights	\$ -				
32	304.5 Structures & Improvements	\$ -				
33	340.5 Office Furniture & Equipment	\$ -				
34	341.5 Transportation Equipment	\$ 246				
35	342.5 Stores Equipment	\$ -				
36	343.5 Tools, Shop & Garage Equipment	\$ -				
37	344.5 Laboratory Equipment	\$ -				
38	345.5 Power Operated Equipment	\$ -				
39	346.5 Communication Equipment	\$ 12,028				
40	347.5 Miscellaneous Equipment	\$ 103				
41	348.5 Other Tangible Plant	\$ -				
42						
43	TOTAL DEPRECIATION EXPENSE	\$ 85,479	\$	\$		\$
44						
45	LESS: AMORTIZATION OF CIAC	\$ 76,843				
46						
47	NET DEPRECIATION EXPENSE - WATER	\$ 8,636	\$	\$		\$
48		=====	=====	=====		=====

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ -				
3	352.1 Franchises	\$ -				
4	389.1 Other Plant & Misc. Equipment	\$ -				
5	COLLECTION PLANT	\$ -				
6	353.2 Land & Land Rights	\$ -				
7	354.2 Structures & Improvements	\$ 17,911				
8	360.2 Collection Wastewaters - Force	\$ 56,088				
9	361.2 Collection Wastewaters - Gravity	\$ 129				
10	362.2 Special Collecting Structures	\$ -				
11	363.2 Services to Customers	\$ 1,140				
12	364.2 Flow Measuring Devices	\$ -				
13	365.2 Flow Measuring Installations	\$ -				
14	389.2 Other Plant & Misc. Equipment	\$ -				
15	SYSTEM PUMPING PLANT	\$ -				
16	353.3 Land & Land Rights	\$ -				
17	354.3 Structures & Improvements	\$ -				
18	370.3 Receiving Wells	\$ -				
19	371.3 Pumping Equipment	\$ 8,814				
20	389.3 Other Plant & Misc. Equipment	\$ -				
21	TREATMENT AND DISPOSAL PLANT	\$ -				
22	353.4 Land & Land Rights	\$ -				
23	354.4 Structures & Improvements	\$ -				
24	380.4 Treatment & Disposal Equipment	\$ 15,927				
25	381.4 Plant Wastewaters	\$ -				
26	382.4 Outfall Wastewater Lines	\$ 104				
27	389.4 Other Plant & Misc. Equipment	\$ -				
28	GENERAL PLANT	\$ -				
29	353.5 Land & Land Rights	\$ -				
30	354.5 Structures & Improvements	\$ -				
31	390.5 Office Furniture & Equipment	\$ -				
32	391.5 Transportation Equipment	\$ -				
33	392.5 Stores Equipment	\$ -				
34	393.5 Tools, Shop & Garage Equipment	\$ 730				
35	394.5 Laboratory Equipment	\$ -				
36	395.5 Power Operated Equipment	\$ 234				
37	396.5 Communication Equipment	\$ 11,792				
38	397.5 Miscellaneous Equipment	\$ -				
39	398.5 Other Tangible Plant	\$ 172				
40						
41	TOTAL DEPRECIATION EXPENSE	\$ 113,042	\$	\$		\$
42						
43	LESS: AMORTIZATION OF CIAC	\$ 75,670				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	\$ 37,372	\$	\$		\$
46		=====	=====	=====		=====

Taxes Other Than Income

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)

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

Florida Public Service Commission

Schedule: C-3

Company: CSWR-Florida (Rolling Oaks)

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	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

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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)

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 (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)

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 (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) Reconciliation Adjustments		(5)	(6)
			Specific	(Explain)	Prorata *	Reconciled To Requested Rate Base
1	Long-Term Debt	-				-
2	Short-Term Debt	106,365				106,365
3	Preferred Stock	-				-
4	Common Equity	33,189,150	A	Parent Equity	(26,632,937)	6,556,213
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	33,295,515				6,662,578

* List corresponding adjustments to rate base below:

Description	Amount
A Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	26,632,937

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

Preferred Stock Outstanding

Florida Public Service Commission

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

1 CSWR-Florida has no variable rate long-term date

Total

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

Schedule of Customer Deposits

Florida Public Service Commission

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

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	\$ 18.31
3	Gallage charge per 1,000 Gallons		
4	0-10,000 gallons	0.73	\$ 1.10
5	10,001-20,000 gallons	1.39	\$ 2.10
6	20,001-30,000 gallons	2.09	\$ 3.16
7	30,001-40,000 gallons	2.79	\$ 4.22
8	Over 40,000 gallons	3.46	\$ 5.23
9			
10	1"	30.19	\$ 45.76
11	Gallage charge per 1,000 Gallons		
12	0-25,000 gallons	0.73	\$ 1.10
13	25,001-50,000 gallons	1.39	\$ 2.10
14	50,001-75,000 gallons	2.09	\$ 3.16
15	75,001-100,000 gallons	2.79	\$ 4.22
16	Over 100,000 gallons	3.46	\$ 5.23
17			
18	1-1/2"	60.34	\$ 91.53
19	Gallage charge per 1,000 Gallons		
20	0-50,000 gallons	0.73	\$ 1.10
21	50,001-100,000 gallons	1.39	\$ 2.10
22	100,001-150,000 gallons	2.09	\$ 3.16
23	150,001-200,000 gallons	2.79	\$ 4.22
24	Over 200,000 gallons	3.46	\$ 5.23
25			
26	2"	96.51	\$ 146.44
27	Gallage charge per 1,000 Gallons		
28	0-80,000 gallons	0.73	\$ 1.10
29	80,001-160,000 gallons	1.39	\$ 2.10
30	160,001-240,000 gallons	2.09	\$ 3.16
31	240,001-320,000 gallons	2.79	\$ 4.22
32	Over 320,000 gallons	3.46	\$ 5.23
33			
34	3"	192.96	\$ 274.58
35	Gallage charge per 1,000 Gallons		
36	0-160,000 gallons	0.73	\$ 1.17
37	160,001-320,000 gallons	1.39	\$ 2.23
38	320,001-480,000 gallons	2.09	\$ 3.35
39	480,001-640,000 gallons	2.79	\$ 4.47
40	Over 640,000 gallons	3.46	\$ 5.54
41			
42	4"	301.48	\$ 457.64
43	Gallage charge per 1,000 Gallons		
44	0-250,000 gallons	0.73	\$ 1.17
45	250,001-500,000 gallons	1.39	\$ 2.23
46	500,001-750,000 gallons	2.09	\$ 3.35
47	750,001-1,000,000 gallons	2.79	\$ 4.47
48	Over 1,000,000 gallons	3.46	\$ 5.54
49			
50	6"	602.51	\$ 915.28
51	Gallage charge per 1,000 Gallons		
52	0-250,000 gallons	0.73	\$ 1.17
53	250,001-500,000 gallons	1.39	\$ 2.23
54	500,001-750,000 gallons	2.09	\$ 3.35
55	750,001-1,000,000 gallons	2.79	\$ 4.47
56	Over 1,000,000 gallons	3.46	\$ 5.54

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) Size/Meter Size	(2) Present Rates	(3) Proposed Rates
1	General Service		
2	5/8" x 3/4"	\$ 18.55	\$ 18.04
3	1"	\$ 46.27	\$ 45.10
4	1-1/2"	\$ 92.48	\$ 90.21
5	2"	\$ 147.94	\$ 144.33
6	3"	\$ 295.81	\$ 270.62
7	4"	\$ 461.91	\$ 451.03
8	6"	\$ 665.50	\$ 631.44
9	8"	\$ 924.29	\$ 902.06
10	Gallorage charge per 1,000 Gallons		
11	Residential Up to 6,000 Gallons	\$ 3.49	\$ 3.39
12	Commerical (No Maximum)	\$ 4.24	\$ 4.12

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"	73,805		12.11	\$ 893,778.55	\$ 18.31	\$ 1,351,037.52
3	Gallonge charge per 1,000 Gallons						
4	0-10,000 gallons		177,588,098.00	0.73	129,639.31	\$ 1.10	\$ 195,963.05
5	10,001-20,000 gallons		88,291,339.00	1.39	122,724.96	\$ 2.10	\$ 185,511.31
6	20,001-30,000 gallons		49,751,263.00	2.09	103,980.14	\$ 3.16	\$ 157,176.60
7	30,001-40,000 gallons		25,126,132.00	2.79	70,101.91	\$ 4.22	\$ 105,966.19
8	Over 40,000 gallons		52,896,260.00	3.46	183,021.06	\$ 5.23	\$ 276,655.02
9							
10	1"	436		30.19	\$ 13,162.84	\$ 45.76	\$ 19,953.00
11	Gallonge charge per 1,000 Gallons						
12	0-25,000 gallons		1,969,662.00	0.73	1,437.85	\$ 1.10	\$ 2,173.46
13	25,001-50,000 gallons		3,716,285.00	1.39	5,165.64	\$ 2.10	\$ 7,808.39
14	50,001-75,000 gallons		1,497,207.00	2.09	3,129.16	\$ 3.16	\$ 4,730.05
15	75,001-100,000 gallons		698,675.00	2.79	1,949.30	\$ 4.22	\$ 2,946.57
16	Over 100,000 gallons		1,776,516.00	3.46	6,146.75	\$ 5.23	\$ 9,291.43
17							
18	1-1/2"	112		60.34	\$ 6,758.08	\$ 91.53	\$ 10,251.08
19	Gallonge charge per 1,000 Gallons						
20	0-50,000 gallons		1,195,125.00	0.73	872.44	\$ 1.10	\$ 1,318.78
21	50,001-100,000 gallons		420,898.00	1.39	585.05	\$ 2.10	\$ 884.36
22	100,001-150,000 gallons		1,315,312.00	2.09	2,749.00	\$ 3.16	\$ 4,155.40
23	150,001-200,000 gallons		320,300.00	2.79	893.64	\$ 4.22	\$ 1,350.82
24	Over 200,000 gallons		1,781,346.00	3.46	6,163.46	\$ 5.23	\$ 9,316.69
25							
26	2"	76		96.51	\$ 7,334.76	\$ 146.44	\$ 11,129.74
27	Gallonge charge per 1,000 Gallons						
28	0-80,000 gallons		1,568,114.00	0.73	1,144.72	\$ 1.10	\$ 1,730.37
29	80,001-160,000 gallons		437,360.00	1.39	607.93	\$ 2.10	\$ 918.95
30	160,001-240,000 gallons		349,635.00	2.09	730.74	\$ 3.16	\$ 1,104.58
31	240,001-320,000 gallons		-	2.79	-	\$ 4.22	\$ -
32	Over 320,000 gallons		-	3.46	-	\$ 5.23	\$ -
33							
34	3"			192.96	\$ -	\$ 274.58	\$ -
35	Gallonge charge per 1,000 Gallons						
36	0-160,000 gallons		-	0.73	-	\$ 1.17	\$ -
37	160,001-320,000 gallons		-	1.39	-	\$ 2.23	\$ -
38	320,001-480,000 gallons		-	2.09	-	\$ 3.35	\$ -
39	480,001-640,000 gallons		-	2.79	-	\$ 4.47	\$ -
40	Over 640,000 gallons		-	3.46	-	\$ 5.54	\$ -
41							
42	4"			301.48	\$ -	\$ 457.64	\$ -
43	Gallonge charge per 1,000 Gallons						
44	0-250,000 gallons		-	0.73	-	\$ 1.17	\$ -
45	250,001-500,000 gallons		-	1.39	-	\$ 2.23	\$ -
46	500,001-750,000 gallons		-	2.09	-	\$ 3.35	\$ -
47	750,001-1,000,000 gallons		-	2.79	-	\$ 4.47	\$ -
48	Over 1,000,000 gallons		-	3.46	-	\$ 5.54	\$ -
49							
50	6"			602.51	\$ -	\$ 915.28	\$ -
51	Gallonge charge per 1,000 Gallons						
52	0-250,000 gallons		-	0.73	-	\$ 1.17	\$ -
53	250,001-500,000 gallons		-	1.39	-	\$ 2.23	\$ -
54	500,001-750,000 gallons		-	2.09	-	\$ 3.35	\$ -
55	750,001-1,000,000 gallons		-	2.79	-	\$ 4.47	\$ -
56	Over 1,000,000 gallons		-	3.46	-	\$ 5.54	\$ -
57							
58	Total Residential	74,429	410,699,527.00		\$ 1,562,077.29		\$ 2,361,373.37
59		=====	=====		=====		=====
60	Average Bill				\$ 20.99		\$ 31.73
61					=====		=====
62							
63	Unbilled Revenues						
64	Other Revenue				\$ 78,152.44		
65	Misc. Serv. Charges						
66							
67	Total Revenue				\$ 1,640,229.73		\$ 2,361,373.37
68							
69	Booked Revenue				\$ 1,421,780.28		
70							
71	Difference (Explain)				\$ 218,449.45		
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 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						
75							

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"	58,961		\$ 18.55	\$ 1,093,726.55	\$ 18.04	\$ 1,063,726.83
3	1"			\$ 46.27		\$ 45.10	\$ -
4	1-1/2"			\$ 92.48		\$ 90.21	\$ -
5	2"			\$ 147.94		\$ 144.33	\$ -
6	3"			\$ 295.81		\$ 270.62	\$ -
7	4"			\$ 461.91		\$ 451.03	\$ -
8	6"			\$ 665.50		\$ 631.44	\$ -
9	8"			\$ 924.29		\$ 902.06	\$ -
10	Gallonge charge per 1,000 Gallons						
11	Residential Up to 6,000 Gallons		115,481,628.00	\$ 3.49	\$ 403,030.88	\$ 3.39	\$ 391,976.19
12	Commerical (No Maximum)		15,533,309.00	\$ 4.24	\$ 65,861.23	\$ 4.12	\$ 64,054.73
13							
14	Total General Service	58,961	131,014,937.00		\$ 1,562,618.66		\$ 1,519,757.74
15		=====	= = = = =		=====		= = = = =
16	Average Bill				\$ 26.50		\$ 25.78
17		=====	= = = = =		=====		= = = = =
18	Unbilled Revenues						
19	Other Revenue				\$ 86,081.95		
20	Misc. Serv. Charges						
21							
22	Total Revenue				\$ 1,648,700.61		\$ 1,519,757.74
23							
24	Booked Revenue				\$ 1,888,158.81		
25							
26	Difference (Explain)				\$ (239,458.20)		
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)

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		4,903				4,903
2	March		4,915				4,915
3	April		4,933				4,933
4	May		4,923				4,923
5	June		4,900				4,900
6	July		4,893				4,893
7	August		4,905				4,905
8	September		4,909				4,909
9	October		4,916				4,916
10	November		4,912				4,912
11	December		4,926				4,926
12	January		4,926				4,926
13		-----	-----	-----	-----	-----	-----
14	Total		58,961				58,961
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)

Schedule: E-4

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 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	\$ 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					\$ 43,157.07	\$ 43,157.07
9	Misc Fees Description					
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.					

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)	(2)	(3)	(4)
Line No.	Size	Type	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)****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 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 approved tariff.
2		

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.

(1)		(2)	(3)
Line No.	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** ☒

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

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

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Plant Capacity Charge		
2	Residential-per ERC (350 GPD)	\$ 137.00	\$ 137.00
3	All others-per Gallon/Day	\$ 0.39	\$ 0.39
4			
5	Main Extension Charge		
6	Residential-per ERC (350 GPD)	\$ 491.00	Actual Cost
7	All others-per Gallon/Day	\$ 1.40	Actual Cost
8			
9	Customer Connection (Tap In) Charge	\$ 629.30	Actual Cost

Guaranteed Revenues Received**Florida Public Service Commission****Company: CSWR-Florida (Rolling Oaks)****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		General		
No.	Year Ended	Residential	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 (Rolling Oaks)

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 (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.	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 (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.	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Level	of Bills	Bills	Consumed	Gallons	Bills	Factor	of Total
-----	-----	-----	(1)x(2)	-----	-----	[(1)x(6)]+(5)	-----

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		31,360,214		17,091,786	35%
Mar-24	49,704,000		28,912,558		20,791,442	42%
Apr-24	57,563,000		33,076,979		24,486,021	43%
May-24	66,314,000		35,008,862		31,305,138	47%
Jun-24	65,062,000		40,150,268		24,911,732	38%
Jul-24	54,249,000		39,003,877		15,245,123	28%
Aug-24	56,052,222		33,065,767		22,986,455	41%
Sep-24	49,802,000		36,355,190		13,446,810	27%
Oct-24	52,704,000		33,013,031		19,690,969	37%
Nov-24	56,870,000		28,062,027		28,807,973	51%
Dec-24	56,255,000		42,323,434		13,931,566	25%
Jan-25	52,871,000		30,397,054		22,473,946	43%
Total	665,898,222	0	410,729,261	0	255,168,961	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**

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

Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		Individual Plant Flows			Total Plant	Total Purch.
Month/ Year	Beverly Hills WWTP	(Name)	(Name)	(Name)	Flows	Sewage Treatment
Feb-24	567,200.00				567,200.00	
Mar-24	516,900.00				516,900.00	
Apr-24	521,300.00				521,300.00	
May-24	538,400.00				538,400.00	
Jun-24	545,900.00				545,900.00	
Jul-24	556,800.00				556,800.00	
Aug-24	552,300.00				552,300.00	
Sep-24	557,000.00				557,000.00	
Oct-24	555,000.00				555,000.00	
Nov-24	519,600.00				519,600.00	
Dec-24	541,600.00				541,600.00	
Jan-25	568,600.00				568,600.00	
Total	6,540,600.00				6,540,600.00	

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
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
	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) 6/4/2024	3,315,600
		(4) 6/7/2024	3,286,600
		(5) 6/5/2024	2,962,600
		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
10	Fire Flow Requirement	-	gpd gpm
11	Unaccounted For Water	38%	697,767.17 gpd, avg
12	Acceptable Unaccounted For	10%	182,091.86 gpd, avg
13	Excess Unaccounted for		515,675.31 gpd, avg
14	Property Needed to Serve	-	gpm
15	Used and Useful Analysis, in accordance with Rule 25-30.4325:		
16	Treatment System (Peak Demand / Firm Reliable Capacity)	1.96	
17	Storage Facilities		
18	Ground Storage Capacity, gal.	600,000.00	gallons
19	Usable Ground Storage (90%), gal	540,000.00	gallons
20	Elevated Storage	-	gallons
21	Usable Elevated Storage	-	gallons
22	Hydropneumatic Storage Capacity, gal.	-	gallons
23	Usable Hydropneumatic Storage Capacity (0%), gal.	-	gallons
24	Total Usable Storage, gal.	540,000.00	gallons
25	Used and Useful Analysis, in accordance with Rule 25-30.4325:		
26	Storage Facilities (Peak Demand / Usable Storage)	100%	

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

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

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

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

Recap Schedules: A-6,A-10,B-14

Line No.

1	Used and Useful Flow	545,050
2	Property Needed for Post Test Year Period	0
3	Permitted Capacity	1,000,000 gpd
4	Used and Useful Percentage	55%
5	Please note that the used and useful percentage for the wastewater treatment plant	
6	reflects that the facility was constructed with excess capacity to accommodate	
7	anticipated future development.	

**Used and Useful Calculations
Water Distribution and Wastewater Collection Systems**

Florida Public Service Commission

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

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

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

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

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

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8
Page 1 of 1
Preparer: Todd Thomas

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

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

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

Equivalent Residential Connections - Water

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

Florida Public Service Commission

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	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% =====

Interim Rate - Revenue Deficiency - 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: Revenue deficiency calculation using the Company's Year End Rate Base, Net Operating Income Cost of Capital from the most recent rate case, and the minimum from the last authorized ROE range

Rate Base	3,055,511.81
Net Operating Income	(622,374.73)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.58%
Current Cost of Debt	8.50%
Achieved Rate of Return	-20.37%
Required Rate of Return	10.43%
Revenue Deficiency	941,085
Percentage Increase	66.19%

Interim Rate - Revenue Deficiency - 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: Revenue deficiency calculation using the Company's Year End Rate Base, Net Operating Income Cost of Capital from the most recent rate case, and the minimum from the last authorized ROE range

Rate Base	3,607,066.05
Net Operating Income	310,137.89
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.58%
Current Cost of Debt	8.50%
Achieved Rate of Return	8.60%
Required Rate of Return	9.82%
Revenue Deficiency	44,088.84
Percentage Increase	2.34%

Interim 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								
2	Residential & General							
3	5/8" x 3/4"	73,805.00	1	73,805.00	\$ 893,778.55	\$ 538,463.29	\$ 1,432,241.84	\$ 19.41
4	Gallons charge per 1,000 Gallons	-				\$ -	\$ -	
5	0-10,000 gallons	-		177,588,098.00	\$ 129,639.31	\$ 78,102.13	\$ 207,741.44	\$ 1.17
6	10,001-20,000 gallons	-		88,291,339.00	\$ 122,724.96	\$ 73,936.53	\$ 196,661.49	\$ 2.23
7	20,001-30,000 gallons	-		49,751,263.00	\$ 103,980.14	\$ 62,643.58	\$ 166,623.72	\$ 3.35
8	30,001-40,000 gallons	-		25,126,132.00	\$ 70,101.91	\$ 42,233.40	\$ 112,335.31	\$ 4.47
9	Over 40,000 gallons	-		52,896,260.00	\$ 183,021.06	\$ 110,262.35	\$ 293,283.41	\$ 5.54
10		-				\$ -	\$ -	
11	1"	436.00	2.5	1,090.00	\$ 13,162.84	\$ 7,930.05	\$ 21,092.89	\$ 48.51
12	Gallons charge per 1,000 Gallons	-				\$ -	\$ -	
13	0-25,000 gallons	-		1,969,662.00	\$ 1,437.85	\$ 866.24	\$ 2,304.10	\$ 1.17
14	25,001-50,000 gallons	-		3,716,285.00	\$ 5,165.64	\$ 3,112.07	\$ 8,277.71	\$ 2.23
15	50,001-75,000 gallons	-		1,497,207.00	\$ 3,129.16	\$ 1,885.19	\$ 5,014.35	\$ 3.35
16	75,001-100,000 gallons	-		698,675.00	\$ 1,949.30	\$ 1,174.37	\$ 3,123.67	\$ 4.47
17	Over 100,000 gallons	-		1,776,516.00	\$ 6,146.75	\$ 3,703.15	\$ 9,849.90	\$ 5.54
18		-				\$ -	\$ -	
19	1-1/2"	112.00	5	560.00	\$ 6,758.08	\$ 4,071.45	\$ 10,829.53	\$ 97.03
20	Gallons charge per 1,000 Gallons	-				\$ -	\$ -	
21	0-50,000 gallons	-		1,195,125.00	\$ 872.44	\$ 525.61	\$ 1,398.05	\$ 1.17
22	50,001-100,000 gallons	-		420,898.00	\$ 585.05	\$ 352.47	\$ 937.51	\$ 2.23
23	100,001-150,000 gallons	-		1,315,312.00	\$ 2,749.00	\$ 1,656.16	\$ 4,405.16	\$ 3.35
24	150,001-200,000 gallons	-		320,300.00	\$ 893.64	\$ 538.38	\$ 1,432.02	\$ 4.47
25	Over 200,000 gallons	-		1,781,346.00	\$ 6,163.46	\$ 3,713.22	\$ 9,876.68	\$ 5.54
26		-				\$ -	\$ -	
27	2"	76.00	8	608.00	\$ 7,334.76	\$ 4,418.88	\$ 11,753.64	\$ 155.25
28	Gallons charge per 1,000 Gallons	-				\$ -	\$ -	
29	0-80,000 gallons	-		1,568,114.00	\$ 1,144.72	\$ 689.65	\$ 1,834.37	\$ 1.17
30	80,001-160,000 gallons	-		437,360.00	\$ 607.93	\$ 366.25	\$ 974.18	\$ 2.23
31	160,001-240,000 gallons	-		349,635.00	\$ 730.74	\$ 440.24	\$ 1,170.97	\$ 3.35
32	240,001-320,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.47
33	Over 320,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.54
34		-			\$ -	\$ -	\$ -	
35	3"	-	15		\$ -	\$ -	\$ -	\$ 291.09
36	Gallons charge per 1,000 Gallons	-			\$ -	\$ -	\$ -	
37	0-160,000 gallons	-			\$ -	\$ -	\$ -	\$ 1.17
38	160,001-320,000 gallons	-			\$ -	\$ -	\$ -	\$ 2.23
39	320,001-480,000 gallons	-			\$ -	\$ -	\$ -	\$ 3.35
40	480,001-640,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.47
41	Over 640,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.54
42		-			\$ -	\$ -	\$ -	
43	4"	-	25		\$ -	\$ -	\$ -	\$ 485.14
44	Gallons charge per 1,000 Gallons	-			\$ -	\$ -	\$ -	
45	0-250,000 gallons	-			\$ -	\$ -	\$ -	\$ 1.17
46	250,001-500,000 gallons	-			\$ -	\$ -	\$ -	\$ 2.23
47	500,001-750,000 gallons	-			\$ -	\$ -	\$ -	\$ 3.35
48	750,001-1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.47
49	Over 1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.54
50		-			\$ -	\$ -	\$ -	
51	6"	-	50		\$ -	\$ -	\$ -	\$ 970.29
52	Gallons charge per 1,000 Gallons	-			\$ -	\$ -	\$ -	
53	0-250,000 gallons	-			\$ -	\$ -	\$ -	\$ 1.17
54	250,001-500,000 gallons	-			\$ -	\$ -	\$ -	\$ 2.23
55	500,001-750,000 gallons	-			\$ -	\$ -	\$ -	\$ 3.35
56	750,001-1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.47
57	Over 1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.54
58		-						
59	Total:	74429		76,063.00	\$ 1,562,077.29	\$ 941,084.66	\$ 2,503,161.94	

Interim 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 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)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
1								
2	General Service	-						
3	5/8" x 3/4"	58,961.00	1	58,961.00	\$ 1,093,726.55	30,859.18	\$ 1,124,585.73	\$ 19.07
4	1"	-	2.5	-	\$ -	-	\$ -	\$ 47.68
5	1-1/2"	-	5	-	\$ -	-	\$ -	\$ 95.37
6	2"	-	8	-	\$ -	-	\$ -	\$ 152.59
7	3"	-	15	-	\$ -	-	\$ -	\$ 286.10
8	4"	-	25	-	\$ -	-	\$ -	\$ 476.83
9	6"	-	35	-	\$ -	-	\$ -	\$ 667.57
10	8"	-	50	-	\$ -	-	\$ -	\$ 953.67
11	Gallorage charge per 1,000 Gallons	-			\$ -	-	\$ -	
12	Residential Up to 6,000 Gallons	-		115,481,628.00	\$ 403,030.88	11,371.40	\$ 414,402.28	\$ 3.59
13	Commerical (No Maximum)	-		15,533,309.00	\$ 65,861.23	1,858.26	\$ 67,719.49	\$ 4.36
14								
15	Total:	58,961.00		58,961.00	\$ 1,562,618.66	44,088.84	\$ 1,606,707.50	

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"	73,805.00	1	73,805.00	\$ 893,778.55	\$ 457,258.97	\$ 1,351,037.52	\$ 18.31
3	Gallorage charge per 1,000 Gallons	-				\$ -	\$ -	
4	0-10,000 gallons	-		177,588,098.00	\$ 129,639.31	\$ 66,323.74	\$ 195,963.05	\$ 1.10
5	10,001-20,000 gallons	-		88,291,339.00	\$ 122,724.96	\$ 62,786.35	\$ 185,511.31	\$ 2.10
6	20,001-30,000 gallons	-		49,751,263.00	\$ 103,980.14	\$ 53,196.46	\$ 157,176.60	\$ 3.16
7	30,001-40,000 gallons	-		25,126,132.00	\$ 70,101.91	\$ 35,864.28	\$ 105,966.19	\$ 4.22
8	Over 40,000 gallons	-		52,896,260.00	\$ 183,021.06	\$ 93,633.96	\$ 276,655.02	\$ 5.23
9		-				\$ -	\$ -	
10	1"	436.00	2.5	1,090.00	\$ 13,162.84	\$ 6,734.14	\$ 19,896.98	\$ 45.76
11	Gallorage charge per 1,000 Gallons	-				\$ -	\$ -	
12	0-25,000 gallons	-		1,969,662.00	\$ 1,437.85	\$ 735.61	\$ 2,173.46	\$ 1.10
13	25,001-50,000 gallons	-		3,716,285.00	\$ 5,165.64	\$ 2,642.75	\$ 7,808.39	\$ 2.10
14	50,001-75,000 gallons	-		1,497,207.00	\$ 3,129.16	\$ 1,600.89	\$ 4,730.05	\$ 3.16
15	75,001-100,000 gallons	-		698,675.00	\$ 1,949.30	\$ 997.27	\$ 2,946.57	\$ 4.22
16	Over 100,000 gallons	-		1,776,516.00	\$ 6,146.75	\$ 3,144.69	\$ 9,291.43	\$ 5.23
17		-				\$ -	\$ -	
18	1-1/2"	112.00	5	560.00	\$ 6,758.08	\$ 3,457.45	\$ 10,215.53	\$ 91.53
19	Gallorage charge per 1,000 Gallons	-				\$ -	\$ -	
20	0-50,000 gallons	-		1,195,125.00	\$ 872.44	\$ 446.34	\$ 1,318.78	\$ 1.10
21	50,001-100,000 gallons	-		420,898.00	\$ 585.05	\$ 299.31	\$ 884.36	\$ 2.10
22	100,001-150,000 gallons	-		1,315,312.00	\$ 2,749.00	\$ 1,406.40	\$ 4,155.40	\$ 3.16
23	150,001-200,000 gallons	-		320,300.00	\$ 893.64	\$ 457.19	\$ 1,350.82	\$ 4.22
24	Over 200,000 gallons	-		1,781,346.00	\$ 6,163.46	\$ 3,153.24	\$ 9,316.69	\$ 5.23
25		-				\$ -	\$ -	
26	2"	76.00	8	608.00	\$ 7,334.76	\$ 3,752.48	\$ 11,087.24	\$ 146.44
27	Gallorage charge per 1,000 Gallons	-				\$ -	\$ -	
28	0-80,000 gallons	-		1,568,114.00	\$ 1,144.72	\$ 585.64	\$ 1,730.37	\$ 1.10
29	80,001-160,000 gallons	-		437,360.00	\$ 607.93	\$ 311.02	\$ 918.95	\$ 2.10
30	160,001-240,000 gallons	-		349,635.00	\$ 730.74	\$ 373.85	\$ 1,104.58	\$ 3.16
31	240,001-320,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.22
32	Over 320,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.23
33		-			\$ -	\$ -	\$ -	
34	3"	-	15		\$ -	\$ -	\$ -	\$ 274.58
35	Gallorage charge per 1,000 Gallons	-			\$ -	\$ -	\$ -	
36	0-160,000 gallons	-			\$ -	\$ -	\$ -	\$ 1.17
37	160,001-320,000 gallons	-			\$ -	\$ -	\$ -	\$ 2.23
38	320,001-480,000 gallons	-			\$ -	\$ -	\$ -	\$ 3.35
39	480,001-640,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.47
40	Over 640,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.54
41		-			\$ -	\$ -	\$ -	
42	4"	-	25		\$ -	\$ -	\$ -	\$ 457.64
43	Gallorage charge per 1,000 Gallons	-			\$ -	\$ -	\$ -	
44	0-250,000 gallons	-			\$ -	\$ -	\$ -	\$ 1.17
45	250,001-500,000 gallons	-			\$ -	\$ -	\$ -	\$ 2.23
46	500,001-750,000 gallons	-			\$ -	\$ -	\$ -	\$ 3.35
47	750,001-1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.47
48	Over 1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.54
49		-			\$ -	\$ -	\$ -	
50	6"	-	50		\$ -	\$ -	\$ -	\$ 915.28
51	Gallorage charge per 1,000 Gallons	-			\$ -	\$ -	\$ -	
52	0-250,000 gallons	-			\$ -	\$ -	\$ -	\$ 1.17
53	250,001-500,000 gallons	-			\$ -	\$ -	\$ -	\$ 2.23
54	500,001-750,000 gallons	-			\$ -	\$ -	\$ -	\$ 3.35
55	750,001-1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.47
56	Over 1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.54
57		-			\$ -	\$ -	\$ -	
58	Total:	74429		76,063.00	\$ 1,562,077.29	\$ 799,162.00	\$ 2,361,239.29	

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"	58,961.00	1	58,961.00	\$ 1,093,726.55	(29,999.72)	\$ 1,063,726.83	\$ 18.04
1"	-	2.5	-	\$ -	-	\$ -	\$ 45.10
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 90.21
2"	-	8	-	\$ -	-	\$ -	\$ 144.33
3"	-	15	-	\$ -	-	\$ -	\$ 270.62
4"	-	25	-	\$ -	-	\$ -	\$ 451.03
6"	-	35	-	\$ -	-	\$ -	\$ 631.44
8"	-	50	-	\$ -	-	\$ -	\$ 902.06
Gallonge charge per 1,000 Gallons	-			\$ -	-	\$ -	
Residential Up to 6,000 Gallons	-		115,481,628.00	\$ 403,030.88	(11,054.70)	\$ 391,976.19	\$ 3.39
Commerical (No Maximum)	-		15,533,309.00	\$ 65,861.23	(1,806.50)	\$ 64,054.73	\$ 4.12
Total:	58,961.00		58,961.00	\$ 1,562,618.66	(42,860.92)	\$ 1,519,757.74	