

**CLASS A
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

OF

**CSWR-Florida Utility Operating Company, LLC -
CONSOLIDATED**

Docket No. 20250052-WS

VOLUME I



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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Schedule of Water Rate Base

Florida Public Service Commissio

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	14,957,464	-	14,957,464	A-5
2	Utility Land & Land Rights	3,300,883	-	3,300,883	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	1,093,077	1,093,077	-
5	Less: Accumulated Depreciation	(9,492,632)	-	(9,492,632)	A-9
6	Less: CIAC	(5,654,319)	-	(5,654,319)	A-12
7	Accumulated Amortization of CIAC	5,024,951	-	5,024,951	A-14
8	Acquisition Adjustments	7,870,180	-	7,870,180	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	16,006,527	1,093,077	17,099,604	

Schedule of Wastewater Rate Base

Florida Public Service Commissio

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	12,318,880	-	12,318,880	A-6
2	Utility Land & Land Rights	3,193,430	-	3,193,430	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(8,546,848)	-	(8,546,848)	A-10
6	Less: CIAC	(4,931,359)	-	(4,931,359)	A-12
7	Accumulated Amortization of CIAC	4,459,868	-	4,459,868	A-14
8	Acquisition Adjustments	1,196,741	-	1,196,741	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	7,690,711	-	7,690,711	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1	Ashley Heights Mechanical & Piping	62,429	-
2	Ashley Heights Hydropneumatic Tank	151,612	-
3	Country Walk Mechanical & Piping	62,046	-
4	Country Walk Hydropneumatic Tank	113,848	-
5	Oakcrest Villas/SunResort Mechanical & Piping	27,620	-
6	Oakcrest Villas/SunResort Hydropneumatic Tank	55,240	-
7	Winding Waters Mechanical & Piping	66,035	-
8	Winding Waters Hydropneumatic Tank	181,597	-
9	Ponderosa Pines WTP-1 Mechanical & Piping	60,167	-
10	Ponderosa Pines WTP-1 Hydropneumatic Tank	126,158	-
11	Ponderosa Pines WTP-2 Mechanical & Piping	60,167	-
12	Ponderosa Pines WTP-2 Hydropneumatic Tank	126,158	-
13			
14			
15	Total Construction Work in Progress	1,093,077	-

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/1/2022 Balance	-	-
2	2022 Additions	12,487,753.91	10,790,589.38
3	2022 Retirements	(1,041,178.75)	(1,211,019.10)
4	2022 Adjustments		
5	01/31/2023 Balance	11,446,575.16	9,579,570.28
6	2023 Additions	2,553,724.90	1,962,515.92
7	2023 Retirements	(8,914.00)	(88,721.00)
8	2023 Adjustments		
9	1/31/2024 Balance	13,991,386.06	11,453,365.20
10	2024 Additions	5,832,122.64	5,556,404.57
11	2024 Retirements	-	-
12	2024 Adjustments		
13	01/31/2025 Balance	19,823,508.70	17,009,769.77
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/_/_ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	=====	=====

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-4

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	25		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
6	303.2 Land & Land Rights	3,300,883		
7	304.2 Structures & Improvements	1,215,813		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	1,192,639		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	245,022		
13	310.2 Power Generation Equipment	474,447		
14	311.2 Pumping Equipment	1,267,143		
15	339.2 Other Plant & Misc. Equipment	-		
16	<u>WATER TREATMENT PLANT</u>			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	801,651		
20	339.3 Other Plant & Misc. Equipment	-		
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	2,651,720		
25	331.4 Transm. & Distribution Mains	4,522,828		
26	333.4 Services	680,939		
27	334.4 Meters & Meter Installations	951,895		
28	335.4 Hydrants	135,130		
29	339.4 Other Plant & Misc. Equipment	20,490		
30	<u>GENERAL PLANT</u>			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	6,456		
34	341.5 Transportation Equipment	6,881		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	2,880		
37	344.5 Laboratory Equipment	2,000		
38	345.5 Power Operated Equipment	258		
39	346.5 Communication Equipment	496,775		
40	347.5 Miscellaneous Equipment	42,269		
41	348.5 Other Tangible Plant	240,205		
42	TOTAL	\$ 18,258,347	\$	\$

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	36	36	36
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	3,164,411	3,164,411	3,164,411	3,164,411	3,199,174	3,199,174	3,199,174
7	304.2 Structures & Improvements	390,208	428,132	491,656	855,618	970,373	1,234,740	1,346,478
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	1,061,612	1,070,168	1,073,354	1,113,369	1,156,906	1,164,284	1,256,871
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	163,747	166,424	167,854	198,950	238,104	246,788	251,730
13	310.2 Power Generation Equipment	162,555	162,555	168,480	173,873	189,038	501,645	514,593
14	311.2 Pumping Equipment	1,118,058	1,166,775	1,178,525	1,234,400	1,250,644	1,273,069	1,291,495
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	709,905	728,364	732,349	801,086	801,086	805,319	813,242
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	2,520,599	2,523,590	2,536,141	2,558,037	2,565,725	2,608,403	2,654,802
25	331.4 Transm. & Distribution Mains	3,920,504	3,953,844	4,005,576	4,330,698	4,552,241	4,575,273	4,601,747
26	333.4 Services	495,144	519,460	544,850	671,555	698,827	709,774	729,340
27	334.4 Meters & Meter Installations	736,943	746,087	785,941	834,136	860,554	903,635	942,080
28	335.4 Hydrants	89,795	89,795	89,795	127,097	136,282	136,282	136,282
29	339.4 Other Plant & Misc. Equipment	20,490	20,490	20,490	20,490	20,490	20,490	20,490
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	9,325	9,325	9,325
34	341.5 Transportation Equipment	1,473	1,473	1,473	1,473	9,285	9,285	9,285
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	2,880	2,880	2,880	2,880	2,880	2,880	2,880
37	344.5 Laboratory Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
38	345.5 Power Operated Equipment	-	-	-	-	373	373	373
39	346.5 Communication Equipment	428,989	441,742	455,664	468,451	468,451	475,745	475,745
40	347.5 Miscellaneous Equipment	16,754	21,579	26,454	37,298	37,298	47,346	47,346
41	348.5 Other Tangible Plant	239,353	239,353	239,353	239,353	240,583	240,583	240,583
42	TOTAL	\$ 15,245,419	\$ 15,449,122	\$ 15,687,245	\$ 16,835,172	\$ 17,409,675	\$ 18,166,449	\$ 18,545,897

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-4

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	36	36	36	36	36	36	25
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	3,199,174	3,199,174	3,564,490	3,564,490	3,564,490	3,564,490	3,300,883
7	304.2 Structures & Improvements	1,666,268	1,666,974	1,688,782	1,688,782	1,688,782	1,688,782	1,215,813
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	1,261,836	1,262,311	1,262,311	1,262,311	1,279,489	1,279,489	1,192,639
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	291,948	291,948	291,948	291,948	291,948	291,948	245,022
13	310.2 Power Generation Equipment	715,354	715,354	715,354	716,334	716,334	716,334	474,447
14	311.2 Pumping Equipment	1,322,410	1,322,410	1,328,159	1,328,970	1,328,970	1,328,970	1,267,143
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	820,912	828,169	844,459	844,459	846,055	846,055	801,651
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	2,741,395	2,741,395	2,755,567	2,755,567	2,755,567	2,755,567	2,651,720
25	331.4 Transm. & Distribution Mains	4,798,879	4,803,004	4,813,320	4,813,890	4,813,890	4,813,890	4,522,828
26	333.4 Services	730,700	738,475	746,936	754,103	756,521	756,521	680,939
27	334.4 Meters & Meter Installations	1,048,482	1,055,222	1,099,096	1,120,821	1,120,821	1,120,821	951,895
28	335.4 Hydrants	150,423	156,013	161,234	161,234	161,234	161,234	135,130
29	339.4 Other Plant & Misc. Equipment	20,490	20,490	20,490	20,490	20,490	20,490	20,490
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	9,325	9,325	9,325	9,325	9,325	9,325	6,456
34	341.5 Transportation Equipment	9,285	9,285	9,285	9,285	9,285	9,285	6,881
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	2,880	2,880	2,880	2,880	2,880	2,880	2,880
37	344.5 Laboratory Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
38	345.5 Power Operated Equipment	373	373	373	373	373	373	258
39	346.5 Communication Equipment	530,443	540,214	543,157	543,157	543,157	543,157	496,775
40	347.5 Miscellaneous Equipment	52,569	52,569	52,569	52,569	52,569	52,569	42,269
41	348.5 Other Tangible Plant	240,583	240,583	240,583	240,583	240,583	240,583	240,205
42	TOTAL	\$ 19,615,764	\$ 19,658,204	\$ 20,152,355	\$ 20,183,609	\$ 20,204,799	\$ 20,204,799	\$ 18,258,347

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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-4

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	1,050		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>			
6	353.2 Land & Land Rights	3,193,430		
7	354.2 Structures & Improvements	1,897,228		
8	360.2 Collection Wastewaters - Force	3,750,882		
9	361.2 Collection Wastewaters - Gravity	1,138,282		
10	362.2 Special Collecting Structures	76,537		
11	363.2 Services to Customers	421,004		
12	364.2 Flow Measuring Devices	257,223		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	<u>SYSTEM PUMPING PLANT</u>			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	249,475		
19	371.3 Pumping Equipment	844,564		
20	389.3 Other Plant & Misc. Equipment	-		
21	<u>TREATMENT AND DISPOSAL PLANT</u>			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	3,050,104		
25	381.4 Plant Wastewaters	19,655		
26	382.4 Outfall Wastewater Lines	159,792		
27	389.4 Other Plant & Misc. Equipment	61,421		
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	4,801		
32	391.5 Transportation Equipment	1,950		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	17,499		
35	394.5 Laboratory Equipment	37,987		
36	395.5 Power Operated Equipment	4,757		
37	396.5 Communication Equipment	323,084		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	1,585		
40	TOTAL	----- \$ 15,512,309 =====	----- \$ =====	----- \$ =====

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	1,050	1,050	1,050	1,050	1,050	1,050	1,050
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	3,166,636	3,166,636	3,166,636	3,166,636	3,205,338	3,205,338	3,205,338
7	354.2 Structures & Improvements	840,523	929,168	1,137,284	1,345,390	1,626,877	2,044,752	2,118,605
8	360.2 Collection Wastewaters - Force	3,480,180	3,490,658	3,495,257	3,639,640	3,653,798	3,718,131	3,731,751
9	361.2 Collection Wastewaters - Gravity	824,602	824,602	855,867	899,854	1,174,178	1,195,687	1,200,689
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	352,416	352,416	352,416	364,531	407,877	407,877	461,728
12	364.2 Flow Measuring Devices	212,700	221,989	221,989	235,739	272,386	272,386	272,386
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	191,856	191,856	191,856	191,856	275,083	275,083	275,083
19	371.3 Pumping Equipment	680,068	680,068	695,877	769,359	790,823	833,068	855,365
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	2,319,167	2,330,105	2,453,918	2,754,067	3,160,219	3,248,443	3,250,691
25	381.4 Plant Wastewaters	19,655	19,655	19,655	19,655	19,655	19,655	19,655
26	382.4 Outfall Wastewater Lines	149,408	149,408	149,408	149,408	160,235	160,235	165,599
27	389.4 Other Plant & Misc. Equipment	53,057	53,057	55,147	55,147	60,872	60,872	60,872
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	6,935	6,935	6,935
32	391.5 Transportation Equipment	-	-	-	-	2,817	2,817	2,817
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	9,734	9,734	9,734	15,993	15,993	15,993	20,537
35	394.5 Laboratory Equipment	23,822	23,822	23,822	27,561	27,561	27,561	45,652
36	395.5 Power Operated Equipment	-	-	-	3,376	6,496	6,496	6,496
37	396.5 Communication Equipment	197,774	217,351	273,330	287,722	287,722	295,693	295,693
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	2,060	2,060	2,060	2,060
40	TOTAL	\$ 12,599,185.92	12,738,113.56	13,179,783.98	14,005,583.33	15,234,514.43	15,876,670.85	\$ 16,075,539.91

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	1,050	1,050	1,050	1,050	1,050	1,050	1,050.00
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	3,205,338	3,205,338	3,205,338	3,205,338	3,205,338	3,205,338	3,193,429.75
7	354.2 Structures & Improvements	2,436,894	2,436,894	2,436,894	2,436,894	2,436,894	2,436,894	1,897,227.98
8	360.2 Collection Wastewaters - Force	3,925,343	3,925,343	3,925,343	3,925,343	3,925,343	3,925,343	3,750,882.37
9	361.2 Collection Wastewaters - Gravity	1,303,698	1,303,698	1,303,698	1,303,698	1,303,698	1,303,698	1,138,282.17
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537.00
11	363.2 Services to Customers	462,298	462,298	462,298	462,298	462,298	462,298	421,003.76
12	364.2 Flow Measuring Devices	272,386	272,386	272,386	272,386	272,386	272,386	257,222.61
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	275,083	275,083	275,083	275,083	275,083	275,083	249,474.69
19	371.3 Pumping Equipment	945,783	945,783	945,783	945,783	945,783	945,783	844,563.60
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	3,355,791	3,355,791	3,355,791	3,355,791	3,355,791	3,355,791	3,050,104.38
25	381.4 Plant Wastewaters	19,655	19,655	19,655	19,655	19,655	19,655	19,655.00
26	382.4 Outfall Wastewater Lines	165,599	165,599	165,599	165,599	165,599	165,599	159,792.25
27	389.4 Other Plant & Misc. Equipment	66,575	66,575	66,575	66,575	66,575	66,575	61,421.13
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	6,935	6,935	6,935	6,935	6,935	6,935	4,801.15
32	391.5 Transportation Equipment	2,817	2,817	2,817	2,817	2,817	2,817	1,950.23
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	21,627	21,627	21,627	21,627	21,627	21,627	17,498.59
35	394.5 Laboratory Equipment	49,005	49,005	49,005	49,005	49,005	49,005	37,986.95
36	395.5 Power Operated Equipment	6,496	6,496	6,496	6,496	6,496	6,496	4,757.14
37	396.5 Communication Equipment	388,914	391,178	391,178	391,178	391,178	391,178	323,083.90
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	2,060	2,060	2,060	2,060	2,060	2,060	1,584.76
40	TOTAL	\$ 16,989,884.39	\$ 16,992,149.17	\$ 16,992,149.17	\$ 16,992,149.17	\$ 16,992,149.17	\$ 16,992,149.17	\$ 15,512,309.40

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/1/2022 Balance	-	-
2	2022 Additions	8,732,748	7,635,729
3	2022 Retirements	(1,022,503)	(1,194,617)
4	2022 Adjustments		
5	01/31/2023 Balance	7,710,246	6,441,113
6	2023 Additions	1,441,182	1,509,224
7	2023 Retirements	(8,914)	(88,241)
8	2023 Adjustments		
9	01/31/2024 Balance	9,142,514	7,862,095
10	2024 Additions	617,737	1,067,257
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	9,760,251	8,929,352
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	/ / / Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	9,760,251	8,929,352

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-8

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	5,229		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	156,546		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	971,929		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	91,027		-
13	310.2 Power Generation Equipment	144,964		-
14	311.2 Pumping Equipment	946,998		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	<u>WATER TREATMENT PLANT</u>			
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	639,953		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	2,247,502		-
25	331.4 Transm. & Distribution Mains	3,164,359		-
26	333.4 Services	230,306		-
27	334.4 Meters & Meter Installations	500,475		-
28	335.4 Hydrants	70,513		-
29	339.4 Other Plant & Misc. Equipment	13,233		-
30	<u>GENERAL PLANT</u>			
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	6,456		-
34	341.5 Transportation Equipment	5,220		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	1,763		-
37	344.5 Laboratory Equipment	1,375		-
38	345.5 Power Operated Equipment	258		-
39	346.5 Communication Equipment	56,079		-
40	347.5 Miscellaneous Equipment	1,626		-
41	348.5 Other Tangible Plant	236,822		-
42	TOTAL	\$ 9,492,632	\$ -	\$ -

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

Florida Public Service Commission

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

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

Schedule: A-9
 Page 2 of 3
 Preparer: Brent Thies
 Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	5,206	5,206	5,206	5,206	5,239	5,239	5,239
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	139,899	141,016	142,298	144,530	147,240	150,460	153,971
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	961,107	963,045	964,991	967,048	969,226	971,424	973,880
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	78,374	78,770	79,171	79,645	93,763	94,352	94,951
13	310.2 Power Generation Equipment	126,220	126,721	127,247	127,781	143,481	145,318	147,209
14	311.2 Pumping Equipment	933,342	935,151	937,008	939,099	942,244	944,496	946,824
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	628,269	629,981	631,707	633,694	635,681	637,684	639,717
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	2,231,407	2,234,524	2,237,669	2,240,864	2,244,076	2,246,726	2,248,539
25	331.4 Transm. & Distribution Mains	3,006,066	3,013,720	3,021,475	3,029,861	3,201,502	3,208,282	3,215,113
26	333.4 Services	214,389	215,471	216,606	218,006	230,598	232,054	233,550
27	334.4 Meters & Meter Installations	471,646	474,755	478,030	481,505	495,843	499,608	503,534
28	335.4 Hydrants	63,408	63,508	63,601	63,755	72,826	72,997	73,168
29	339.4 Other Plant & Misc. Equipment	12,823	12,891	12,960	13,028	13,096	13,165	13,233
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	9,325	9,325	9,325
34	341.5 Transportation Equipment	344	364	385	405	6,857	6,986	7,115
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,673	1,688	1,703	1,718	1,733	1,748	1,763
37	344.5 Laboratory Equipment	1,308	1,319	1,330	1,342	1,353	1,364	1,375
38	345.5 Power Operated Equipment	-	-	-	-	373	373	373
39	346.5 Communication Equipment	31,935	35,616	39,413	43,317	47,221	51,185	55,150
40	347.5 Miscellaneous Equipment	312	432	579	787	994	1,257	1,520
41	348.5 Other Tangible Plant	235,921	235,954	235,987	236,020	237,028	237,071	237,114
42	TOTAL	\$ 9,143,650	\$ 9,170,133	\$ 9,197,366	\$ 9,227,609	\$ 9,499,697	\$ 9,531,112	\$ 9,562,663

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	5,239	5,239	5,239	5,239	5,240	5,240	5,229
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	158,317	162,665	167,069	171,474	175,878	180,283	156,546
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	975,030	975,966	976,902	977,838	978,822	979,806	971,929
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	95,647	96,343	97,039	97,735	98,431	99,126	91,027
13	310.2 Power Generation Equipment	149,936	152,664	155,391	158,123	160,855	163,586	144,964
14	311.2 Pumping Equipment	949,281	951,739	954,220	956,705	959,189	961,674	946,998
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	641,779	643,868	646,020	648,171	650,328	652,486	639,953
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	2,250,547	2,252,555	2,254,594	2,256,634	2,258,674	2,260,713	2,247,502
25	331.4 Transm. & Distribution Mains	3,222,328	3,229,550	3,236,792	3,244,036	3,251,279	3,256,668	3,164,359
26	333.4 Services	235,049	236,564	238,097	239,645	241,198	242,750	230,306
27	334.4 Meters & Meter Installations	507,809	511,305	514,943	518,671	522,400	526,129	500,475
28	335.4 Hydrants	73,365	73,573	73,790	74,007	74,225	74,442	70,513
29	339.4 Other Plant & Misc. Equipment	13,301	13,369	13,438	13,506	13,574	13,643	13,233
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	9,325	9,325	9,325	9,325	9,325	9,325	6,456
34	341.5 Transportation Equipment	7,244	7,373	7,502	7,631	7,760	7,889	5,220
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,778	1,793	1,808	1,823	1,838	1,853	1,763
37	344.5 Laboratory Equipment	1,386	1,397	1,408	1,419	1,431	1,442	1,375
38	345.5 Power Operated Equipment	373	373	373	373	373	373	258
39	346.5 Communication Equipment	59,570	64,072	68,598	73,124	77,651	82,177	56,079
40	347.5 Miscellaneous Equipment	1,813	2,105	2,397	2,689	2,981	3,274	1,626
41	348.5 Other Tangible Plant	237,157	237,201	237,244	237,287	237,330	237,374	236,822
42	TOTAL	\$ 9,596,274	\$ 9,629,037	\$ 9,662,189	\$ 9,695,455	\$ 9,728,780	\$ 9,760,251	\$ 9,492,632

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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	2,842		-
3	352.1 Franchises	-		-
4	389.1 Other Plant & Misc. Equipment	-		-
5	<u>COLLECTION PLANT</u>			
6	353.2 Land & Land Rights	-		-
7	354.2 Structures & Improvements	650,620		-
8	360.2 Collection Wastewaters - Force	3,320,513		-
9	361.2 Collection Wastewaters - Gravity	822,921		-
10	362.2 Special Collecting Structures	76,537		-
11	363.2 Services to Customers	350,954		-
12	364.2 Flow Measuring Devices	235,256		-
13	365.2 Flow Measuring Installations	-		-
14	389.2 Other Plant & Misc. Equipment	-		-
15	<u>SYSTEM PUMPING PLANT</u>			
16	353.3 Land & Land Rights	-		-
17	354.3 Structures & Improvements	-		-
18	370.3 Receiving Wells	155,700		-
19	371.3 Pumping Equipment	409,223		-
20	389.3 Other Plant & Misc. Equipment	-		-
21	<u>TREATMENT AND DISPOSAL PLANT</u>			
22	353.4 Land & Land Rights	-		-
23	354.4 Structures & Improvements	-		-
24	380.4 Treatment & Disposal Equipment	2,272,968		-
25	381.4 Plant Wastewaters	11,681		-
26	382.4 Outfall Wastewater Lines	152,523		-
27	389.4 Other Plant & Misc. Equipment	46,815		-
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights	-		-
30	354.5 Structures & Improvements	-		-
31	390.5 Office Furniture & Equipment	4,801		-
32	391.5 Transportation Equipment	792		-
33	392.5 Stores Equipment	-		-
34	393.5 Tools, Shop & Garage Equipment	566		-
35	394.5 Laboratory Equipment	2,776		-
36	395.5 Power Operated Equipment	2,355		-
37	396.5 Communication Equipment	26,932		-
38	397.5 Miscellaneous Equipment	-		-
39	398.5 Other Tangible Plant	73		-
40	TOTAL	\$ 8,546,848	\$ -	\$ -

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	47	49	51	54	56	58	60
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	530,043	532,463	535,326	537,523	683,916	687,935	692,146
8	360.2 Collection Wastewaters - Force	3,275,963	3,284,140	3,292,330	3,300,921	3,314,693	3,323,501	3,332,347
9	361.2 Collection Wastewaters - Gravity	626,093	627,322	628,514	629,739	904,051	905,317	906,593
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	318,645	319,029	319,413	319,823	363,580	363,990	364,361
12	364.2 Flow Measuring Devices	211,859	212,068	212,277	212,714	241,457	242,500	243,542
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	142,293	142,469	142,645	142,822	159,913	160,320	160,728
19	371.3 Pumping Equipment	395,815	397,450	399,158	401,207	403,355	405,699	408,146
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	2,070,216	2,072,657	2,075,672	2,080,077	2,337,836	2,343,361	2,348,897
25	381.4 Plant Wastewaters	11,399	11,446	11,493	11,540	11,587	11,634	11,681
26	382.4 Outfall Wastewater Lines	144,920	144,933	144,945	144,958	155,797	155,810	155,837
27	389.4 Other Plant & Misc. Equipment	43,692	43,769	43,856	43,943	47,634	47,747	47,860
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	6,935	6,935	6,935
32	391.5 Transportation Equipment	-	-	-	-	988	1,027	1,066
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	64	114	165	248	332	415	522
35	394.5 Laboratory Equipment	1,647	1,779	1,911	2,065	2,218	2,371	2,625
36	395.5 Power Operated Equipment	-	-	-	46	3,212	3,258	3,304
37	396.5 Communication Equipment	11,728	13,539	15,817	18,214	20,612	23,076	25,540
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	17	34	52	69
40	TOTAL	\$ 7,860,959	\$ 7,879,763	\$ 7,900,111	\$ 7,922,447	\$ 8,734,742	\$ 8,761,543	\$ 8,788,797

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	62	64	67	69	71	73	2,842
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	697,186	702,226	707,265	712,305	717,345	722,385	650,620
8	360.2 Collection Wastewaters - Force	3,335,323	3,337,255	3,339,187	3,341,119	3,343,051	3,346,837	3,320,513
9	361.2 Collection Wastewaters - Gravity	908,059	909,525	910,992	912,458	913,924	915,391	822,921
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	364,713	365,066	365,418	365,770	366,123	366,475	350,954
12	364.2 Flow Measuring Devices	244,585	245,628	246,670	247,713	248,401	248,918	235,256
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	161,135	161,542	161,949	162,356	162,763	163,170	155,700
19	371.3 Pumping Equipment	411,013	413,879	416,745	419,611	422,477	425,344	409,223
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	2,354,920	2,360,943	2,366,966	2,372,989	2,379,012	2,385,035	2,272,968
25	381.4 Plant Wastewaters	11,727	11,774	11,821	11,868	11,915	11,962	11,681
26	382.4 Outfall Wastewater Lines	155,865	155,892	155,919	155,947	155,974	156,002	152,523
27	389.4 Other Plant & Misc. Equipment	48,000	48,140	48,279	48,419	48,559	48,698	46,815
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	6,935	6,935	6,935	6,935	6,935	6,935	4,801
32	391.5 Transportation Equipment	1,105	1,144	1,184	1,223	1,262	1,301	792
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	634	747	860	972	1,085	1,198	566
35	394.5 Laboratory Equipment	2,897	3,169	3,442	3,714	3,987	4,259	2,776
36	395.5 Power Operated Equipment	3,350	3,396	3,442	3,489	3,535	3,581	2,355
37	396.5 Communication Equipment	28,781	32,041	35,301	38,561	41,820	45,080	26,932
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	86	103	120	137	155	172	73
40	TOTAL	\$ 8,812,914	\$ 8,836,007	\$ 8,859,100	\$ 8,882,193	\$ 8,904,931	\$ 8,929,352	\$ 8,546,848

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

Florida Public Service Commi:

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/1/2022 Balance	0	0
2	2022 Additions	5,035,715	3,507,593
3	2022 Adjustments		
4	01/31/2023 Balance	5,035,715	3,507,593
5	2023 Additions	500,011	1,145,482
6	2023 Adjustments		
7	01/31/2024 Balance	5,535,726	4,653,075
8	2024 Additions	184,783	401,498
9	2024 Adjustments		
10	01/31/2025 Balance	5,720,509	5,054,573
11	19__ Additions		
12	19__ Adjustments		
13	__/_/_ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/_/_ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	5,720,509	5,054,573

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1,A-4

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	5,654,319	-	-
6				
7	Total	\$ 5,654,319	\$ -	\$ -
<u>WASTEWATER</u>				
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	4,931,359	-	-
12				
13	Total	\$ 4,931,359	\$ -	\$ -

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	5,535,726	5,537,956	5,540,936	5,542,436	5,698,049	5,698,049	5,702,894
6								
7	Total	\$ 5,535,726	\$ 5,537,956	\$ 5,540,936	\$ 5,542,436	\$ 5,698,049	\$ 5,698,049	\$ 5,702,894
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	4,653,075	4,659,317	4,659,631	4,664,767	5,045,073	5,051,467	5,051,467
12								
13	Total	\$ 4,653,075	\$ 4,659,317	\$ 4,659,631	\$ 4,664,767	\$ 5,045,073	\$ 5,051,467	\$ 5,051,467

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	5,703,695	5,704,597	5,706,097	5,706,847	5,708,347	5,720,509	5,654,319
6								
7	Total	\$ 5,703,695	\$ 5,704,597	\$ 5,706,097	\$ 5,706,847	\$ 5,708,347	\$ 5,720,509	\$ 5,654,319
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	5,051,467	5,053,814	5,054,758	5,054,129	5,054,129	5,054,573	4,931,359
12								
13	Total	\$ 5,051,467	\$ 5,053,814	\$ 5,054,758	\$ 5,054,129	\$ 5,054,129	\$ 5,054,573	\$ 4,931,359

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/1/2022 Balance	-	-
2	2022 Additions	4,201,748	2,978,631
3	2022 Adjustments	-	-
4	01/31/2023 Balance	4,201,748	2,978,631
5	2023 Additions	633,093	1,164,042
6	2023 Adjustments	-	-
7	01/31/2024 Balance	4,834,841	4,142,672
8	2024 Additions	321,381	487,500
9	2024 Adjustments	-	-
10	01/31/2025 Balance	5,156,222	4,630,173
11	19__ Additions	-	-
12	19__ Adjustments	-	-
13	__/_/___ Balance	-	-
14	19__ Additions	-	-
15	19__ Adjustments	-	-
16	__/_/___ Balance	-	-
17	19__ Additions	-	-
18	19__ Adjustments	-	-
19	01/31/2025 Balance	5,156,222	4,630,173

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

**Schedule of Accumulated Amortization - CIAC
Test Year Average Balance**

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	5,024,951		-
6				
7	Total	\$ 5,024,951	\$ -	\$ -
		=====	=====	=====

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		-
9	Line/Main Extension Fees	-		-
10	Contributed Lines	-		-
11	Other (Describe)	4,459,868		-
12				
13	Total	\$ 4,459,868	\$ -	\$ -
		=====	=====	=====

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	4,834,841	4,849,871	4,864,907	4,876,108	5,043,546	5,057,607	5,071,669
6								
7	Total	\$ 4,834,841 =====	\$ 4,849,871 =====	\$ 4,864,907 =====	\$ 4,876,108 =====	\$ 5,043,546 =====	\$ 5,057,607 =====	\$ 5,071,669 =====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	4,142,672	4,154,162	4,165,669	4,168,122	4,557,640	4,566,852	4,576,081
12								
13	Total	\$ 4,142,672 =====	\$ 4,154,162 =====	\$ 4,165,669 =====	\$ 4,168,122 =====	\$ 4,557,640 =====	\$ 4,566,852 =====	\$ 4,576,081 =====

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	5,085,744	5,099,821	5,113,900	5,127,984	5,142,147	5,156,222	5,024,951
6								
7	Total	\$ 5,085,744	\$ 5,099,821	\$ 5,113,900	\$ 5,127,984	\$ 5,142,147	\$ 5,156,222	\$ 5,024,951
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	4,585,311	4,594,541	4,603,426	4,612,314	4,621,315	4,630,173	4,459,868
12								
13	Total	\$ 4,585,311	\$ 4,594,541	\$ 4,603,426	\$ 4,612,314	\$ 4,621,315	\$ 4,630,173	\$ 4,459,868
		=====	=====	=====	=====	=====	=====	=====

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)

Schedule: A-15

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

The Company does not use any AFUDC Rates.

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

Florida Public Service Commission

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

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

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

Line No.	Description	Average Test Year Balance	
		Water	Wastewater

1 The Company has no Advances For Construction.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	\$ 54,181	\$ 32,941	\$ 87,122
4	Accounts Rec'b - Customer	\$ 469,854	\$ 406,349	\$ 876,203
5	Notes & Accts. Rec'b - Assoc. Cos.	\$ -	\$ -	\$ -
6	Accounts Rec'b - Other	\$ 1,509	\$ 917	\$ 2,427
7	Allowance for Bad Debts	\$ (69,088)	\$ (59,750)	\$ (128,838)
8	Prepayments	\$ 45,337	\$ 27,564	\$ 72,900
9	Miscellaneous Current & Accrued Assets	\$ 196,749	\$ 119,619	\$ 316,368
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	\$ (2,284,443)	\$ (1,388,883)	\$ (3,673,327)
13	Notes Payable	\$ -	\$ -	\$ -
14	Notes & Accounts Payable - Assoc. Cos.	\$ (449,286)	\$ (273,155)	\$ (722,441)
15	Customer Deposits	\$ -	\$ -	\$ -
16	Accrued Taxes	\$ (1,304)	\$ (793)	\$ (2,097)
17	Accrued Interest	\$ -	\$ -	\$ -
18	Accrued Dividends	\$ -	\$ -	\$ -
19	Misc. Current & Accrued Liabilities	\$ (227,826)	\$ (138,512)	\$ (366,338)
20				
21	Working Capital (Balance Sheet Method)	\$ (2,264,317)	\$ (1,273,704)	\$ (3,538,021)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	27,844,605	28,187,235	28,867,029	30,840,755	32,644,189	34,043,119	34,621,437
2	Construction Work in Progress	6,466,227	8,654,014	10,015,537	9,539,054	11,043,043	12,528,376	12,811,486
3	Other Utility Plant Adjustments	42,552,184	42,552,184	42,552,184	42,552,184	43,411,058	43,411,058	43,411,058
4	GROSS UTILITY PLANT	\$ 76,863,017	\$ 79,393,433	\$ 81,434,750	\$ 82,931,993	\$ 87,098,290	\$ 89,982,554	\$ 90,843,982
5	Less: Accumulated Depreciation	(17,004,609)	(17,049,896)	(17,097,477)	(17,150,056)	(18,234,439)	(18,292,655)	(18,351,460)
6	NET UTILITY PLANT	\$ 59,858,408	\$ 62,343,537	\$ 64,337,273	\$ 65,781,937	\$ 68,863,851	\$ 71,689,899	\$ 72,492,522
7	Cash	309,280	128,015	25,299	88,284	86,183	22,921	57,248
8	Accounts Rec'b - Customer	740,963	775,848	863,544	748,244	757,504	849,873	871,619
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	493	493	493	493
11	Allowance for Bad Debts	(78,134)	(85,721)	(95,181)	(103,473)	(112,158)	(120,532)	(130,400)
12	Materials & Supplies	12,739	10,706	9,927	177,138	154,230	131,172	111,879
13	Miscellaneous Current & Accrued Assets	279,199	284,252	243,685	302,389	314,097	317,681	335,900
14	TOTAL CURRENT ASSETS	\$ 1,264,046	\$ 1,113,100	\$ 1,047,273	\$ 1,213,075	\$ 1,200,349	\$ 1,201,608	\$ 1,246,739
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	678,735	208,536	211,110	214,630	38,000	38,000	24,441
17	Clearing Accounts	(74,067)	(76,446)	(86,957)	(94,868)	(104,174)	(102,652)	(122,178)
18	Deferred Rate Case Expense	-	183	183	183	183	183	35,038
19	Other Miscellaneous Deferred Debits	153,652	162,087	151,230	151,230	151,274	215,597	205,495
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	\$ 758,320	\$ 294,360	\$ 275,565	\$ 271,174	\$ 85,282	\$ 151,128	\$ 142,796
22	TOTAL ASSETS	\$ 61,880,774	\$ 63,750,997	\$ 65,660,111	\$ 67,266,186	\$ 70,149,482	\$ 73,042,635	\$ 73,882,058

Comparative Balance Sheet - Assets

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

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

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

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	36,605,648	36,650,353	37,144,504	37,175,758	37,196,948	37,196,948	33,770,656
2	Construction Work in Progress	11,845,908	13,726,305	13,982,088	8,058,579	8,494,169	8,648,887	10,447,206
3	Other Utility Plant Adjustments	43,411,058	43,411,058	43,411,058	43,411,058	43,411,058	43,411,058	43,146,789
4	GROSS UTILITY PLANT	91,862,614	93,787,716	94,537,651	88,645,394	89,102,176	89,256,893	87,364,651
5	Less: Accumulated Depreciation	(18,409,189)	(18,465,044)	(18,521,289)	(18,577,648)	(18,633,711)	(18,689,603)	(18,036,698)
6	NET UTILITY PLANT	73,453,425	75,322,672	76,016,361	70,067,746	70,468,465	70,567,290	69,327,953
7	Cash	3,657	89,310	76,484	150,728	15,162	80,008	87,122
8	Accounts Rec'b - Customer	925,172	918,441	919,744	1,000,756	1,045,743	973,181	876,203
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	493	493	493	493	-	27,600	2,427
11	Allowance for Bad Debts	(139,699)	(148,753)	(157,011)	(165,286)	(165,091)	(173,457)	(128,838)
12	Materials & Supplies	90,794	80,314	81,678	38,987	19,541	28,598	72,900
13	Miscellaneous Current & Accrued Assets	342,617	347,079	332,957	331,574	338,818	342,537	316,368
14	TOTAL CURRENT ASSETS	1,223,035	1,286,885	1,254,344	1,357,252	1,254,174	1,278,468	1,226,181
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	24,441	24,441	24,441	24,441	24,441	24,441	120,008
17	Clearing Accounts	(122,102)	(118,459)	(154,033)	(146,581)	24,939	46,467	(87,009)
18	Deferred Rate Case Expense	35,038	37,061	40,666	43,046	43,046	43,046	21,373
19	Other Miscellaneous Deferred Debits	207,238	187,721	237,442	298,315	392,584	387,898	223,213
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	144,615	130,765	148,516	219,221	485,011	501,853	277,585
22	TOTAL ASSETS	74,821,075	76,740,322	77,419,221	71,644,219	72,207,649	72,347,611	70,831,719

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	50,204,048	50,204,048	50,204,048	50,204,048	51,284,958	51,235,645	63,534,645
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(3,169,737)	(3,288,573)	(3,568,022)	(3,505,247)	(3,599,450)	(3,666,371)	(3,711,335)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	47,034,311	46,915,475	46,636,025	46,698,801	47,685,507	47,569,275	59,823,310
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	10,040,722	10,469,244	12,350,292	13,889,010	17,306,642	19,203,505	8,861,076
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	10,040,722	10,469,244	12,350,292	13,889,010	17,306,642	19,203,505	8,861,076
12	Accounts Payable	3,385,478	4,935,492	5,236,141	5,250,270	3,756,856	4,636,939	3,870,280
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	726	726	726	726	2,670	2,670	2,670
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	208,249	236,819	266,935	264,406	255,872	505,189	218,109
20	TOTAL CURRENT & ACC. LIABILITIES	3,594,453	5,173,037	5,503,803	5,515,402	4,015,397	5,144,798	4,091,059
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	10,188,801	10,197,273	10,200,567	10,207,203	10,743,122	10,749,517	10,754,362
27	Less: Accum. Amortization of CIAC	(8,977,513)	(9,004,033)	(9,030,576)	(9,044,230)	(9,601,186)	(9,624,459)	(9,647,750)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	61,880,774	63,750,997	65,660,111	67,266,186	70,149,482	73,042,635	73,882,057

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	63,534,645	63,534,645	63,534,645	63,534,645	63,534,645	63,534,645	57,544,562
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(3,772,798)	(3,965,413)	(4,095,582)	(4,060,485)	(3,992,124)	(3,935,392)	(3,717,733)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	59,761,847	59,569,232	59,439,063	59,474,160	59,542,521	59,599,253	53,826,829
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	9,852,013	11,471,377	12,060,760	6,685,270	6,255,425	6,372,431	11,139,828
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	9,852,013	11,471,377	12,060,760	6,685,270	6,255,425	6,372,431	11,139,828
12	Accounts Payable	3,591,743	4,009,569	4,493,500	2,033,657	1,495,051	1,058,270	3,673,327
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	2,017,528	3,365,686	4,008,516	722,441
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	2,670	2,670	2,670	2,670	2,802	2,868	2,097
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	528,694	623,424	379,700	410,258	547,150	317,586	366,338
20	TOTAL CURRENT & ACC. LIABILITIES	4,123,107	4,635,662	4,875,869	4,464,112	5,410,689	5,387,241	4,764,202
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	10,755,162	10,758,411	10,760,855	10,760,976	10,762,476	10,775,082	10,585,677
27	Less: Accum. Amortization of CIAC	(9,671,055)	(9,694,361)	(9,717,327)	(9,740,298)	(9,763,462)	(9,786,395)	(9,484,819)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	74,821,075	76,740,322	77,419,221	71,644,219	72,207,649	72,347,611	70,831,718

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,853,102	-	\$ 3,853,102	\$ 3,223,769	\$ 7,076,871	B-4
2	Operation & Maintenance	\$ 4,838,767	\$ (225,624)	\$ 4,613,143	\$ 145,070	\$ 4,758,213	B-5
3	Depreciation, net of CIAC Amort.	\$ 295,220		\$ 295,220	\$ -	\$ 295,220	B-13
4	Amortization	\$ -		\$ -	\$ -	\$ -	
5	Taxes Other Than Income	\$ 156,024		\$ 156,024	\$ -	\$ 156,024	B-15
6	Provision for Income Taxes	\$ -		\$ -	\$ 368,965	\$ 368,965	C-1
7	OPERATING EXPENSES	\$ 5,290,011	\$ (225,624)	\$ 5,064,387	\$ 514,035	\$ 5,578,422	
8	NET OPERATING INCOME	\$ (1,436,909)	\$ 225,623.54	\$ (1,211,285)	\$ 2,709,734.10	\$ 1,498,449	
9	RATE BASE	\$ 16,006,527		\$ 17,099,604		\$ 17,099,604	
10	RATE OF RETURN	-8.98%		-7.08%		8.76%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,332,319	\$ -	\$ 3,332,319	\$ 954,881	\$ 4,287,200	B-4
2	Operation & Maintenance	\$ 2,733,614	\$ (64,256)	\$ 2,669,359	\$ 42,970	\$ 2,712,328	B-6
3	Depreciation, net of CIAC Amort.	\$ 580,893		\$ 580,893	\$ -	\$ 580,893	B-14
4	Amortization	\$ -		\$ -	\$ -	\$ -	
5	Taxes Other Than Income	\$ 154,305		\$ 154,305	\$ -	\$ 154,305	B-15
6	Provision for Income Taxes	\$ -		\$ -	\$ 165,732	\$ 165,732	C-1
7	OPERATING EXPENSES	\$ 3,468,812	\$ (64,256)	\$ 3,404,556	\$ 208,702	\$ 3,613,258	
8	NET OPERATING INCOME	\$ (136,494)	\$ 64,256	\$ (72,238)	\$ 746,180	\$ 673,942	
9	RATE BASE	\$ 7,690,711		\$ 7,690,711		\$ 7,690,711	
10	RATE OF RETURN	-1.77%		-0.94%		8.76%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1	Operations & Maintenance		
2			
3	Customer Billing Cost	(50,449)	(30,672)
4	New third party provider contract began 1/1/25		
5	Property Insurance	(20,242)	(45,577)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(276,675)	(168,211)
8	Adjustment to overhead allocation		
9	Contract Operations	245,305	255,007
10	New third party contract began 10/1/2024		
11	Testing	(113,998)	(33,436)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(93,933)	(90,430)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	(1,687)
16	Cost included in new contract that began 10/1/2024		
17	Annualization of O&M Expense	84,369	50,751
18	Tymber Creek mid-year acquisition		
19	Total Adjustment Operation & Maintenance	(225,624)	(64,256)
20			
21	Adjustment for Income Tax		
22		Water	Wastewater
23	Taxable Income before State Tax	1,461,102.18	657,144.71
24	Less State Tax Exemption	(31,095.02)	(18,904.98)
25	State Taxable Income	1,430,007.16	638,239.73
26	State Income tax (5.5%)	78,650.39	35,103.19
27			
28	Federal Taxable Income	1,382,451.79	622,041.53
29	Federal Income Tax (21%)	290,314.88	130,628.72
30			
31	Total Adjustment for Income Tax	368,965	165,732
32			
33	Revenues		
	Adjustment for required return	1,498,449	673,942
	Adjustment for negative operating income	1,211,285	72,238
	Adjustment to revenue for Income Tax	368,965	165,732
	Adjustment for RAF fees on revenue change	145,070	42,970
	Total Adjustment to Revenues	3,223,769	954,881

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

Line No.	WATER SALES		WASTEWATER SALES	
	Account No. and Description	Total Water	Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	\$ -	521.1 Flat Rate - Residential	\$ 2,922,449
2	461.1 Metered - Residential	\$ 3,298,129	521.2 Flat Rate - Commercial	\$ 244,265
3	461.2 Metered - Commercial	\$ 409,685	521.3 Flat Rate - Industrial	\$ -
4	461.3 Metered - Industrial	\$ -	521.4 Flat Rate - Public Authorities	\$ -
5	461.4 Metered - Public Authorities	\$ -	521.5 Flat Rate - Multi-Family	\$ 74,034
6	461.5 Metered - Multi-Family	\$ -	521.6 Flat Rate - Other	\$ -
7	462.1 Public Fire Protection	\$ -	522.1 Measured - Residential	\$ -
8	462.2 Private Fire Protection	\$ -	522.2 Measured - Commercial	\$ -
9	464 Other Sales - Public Authorities	\$ -	522.3 Measured - Industrial	\$ -
10	465 Irrigation Customers	\$ -	522.4 Measured - Public Authority	\$ -
11	466 Sales for Resale	\$ -	522.5 Measured - Multi-Family	\$ -
12	467 Interdepartmental Sales	\$ -	523 Other Sales - Public Authorities	\$ -
13		-----	524 Revenues from Other Systems	\$ -
14	TOTAL WATER SALES	\$ 3,707,814	525 Interdepartmental Sales	\$ -
15		-----		-----
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	\$ 3,240,747
17	470 Forfeited Discounts	\$ 137,030		-----
18	471 Misc. Service Revenues	\$ 8,259	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	\$ -	531 Sale of Sludge	\$ -
20	473 Interdepartmental Rents	\$ -	532 Forfeited Discounts	\$ 60,371
21	474 Other Water Revenues	\$ -	534 Rents From Wastewater Property	\$ -
22		-----	535 Interdepartmental Rents	\$ -
23	TOTAL OTHER WATER REVENUES	\$ 145,288	536 Other Wastewater Revenues	\$ 31,200
24		-----		-----
25	TOTAL WATER OPERATING REVENUES	\$ 3,853,102	TOTAL OTHER WASTEWATER REVENUES	\$ 91,571
26		=====		-----
27			TOTAL WASTEWATER OPERATING REVENUES	\$ 3,332,319
				=====

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	603 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	604 Employee Pensions & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	610 Purchased Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,159	\$ 2,896	\$ 16,518	\$ (5,054)	\$ 5,189	\$ 6,790	\$ 4,983	\$ 42,481
5	615 Purchased Power	\$ 28,313	\$ 39,113	\$ 33,551	\$ 36,307	\$ 38,187	\$ 36,853	\$ 37,202	\$ 34,652	\$ 32,737	\$ 30,300	\$ 34,543	\$ 35,350	\$ 417,107
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	618 Chemicals	\$ 3,360	\$ 10,987	\$ 6,089	\$ 10,071	\$ 2,785	\$ 12,762	\$ 9,208	\$ 10,574	\$ 11,652	\$ 5,764	\$ 5,532	\$ 5,150	\$ 93,932
8	620 Materials & Supplies	\$ 4,215	\$ 3,091	\$ 507	\$ 5,187	\$ 3,287	\$ 529	\$ 19,871	\$ 3,951	\$ (4,755)	\$ (3,637)	\$ 1,269	\$ -	\$ 33,513
9	631 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ 233	\$ 233	\$ 233	\$ 233	\$ 233	\$ 233	\$ 233	\$ 233	\$ -	\$ 1,866
10	632 Contractual Services - Acct.	\$ -	\$ -	\$ 382	\$ -	\$ -	\$ -	\$ -	\$ 1,692	\$ -	\$ -	\$ -	\$ 1,778	\$ 3,853
11	633 Contractual Services - Legal	\$ 562	\$ 428	\$ -	\$ 5,089	\$ 1,886	\$ 7,698	\$ 2,101	\$ 2,901	\$ 1,886	\$ 1,886	\$ 4,498	\$ -	\$ 28,934
12	634 Contractual Services - Mgmt. Fees	\$ 99,057	\$ 107,642	\$ 93,367	\$ 87,075	\$ 102,876	\$ 102,690	\$ 98,746	\$ 120,401	\$ 74,709	\$ 50,686	\$ 239,953	\$ 81,989	\$ 1,259,190
13	635 Contractual Services - Other	\$ 172,842	\$ 196,528	\$ 148,063	\$ 191,898	\$ 158,939	\$ 161,628	\$ 188,452	\$ 227,676	\$ 214,350	\$ 177,340	\$ 69,078	\$ 147,119	\$ 2,053,915
14	641 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442	\$ (59)	\$ (269)	\$ -	\$ -	\$ 113
15	642 Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	650 Transportation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	657 Insurance - General Liability	\$ 14,124	\$ 13,607	\$ 13,995	\$ 13,893	\$ 13,893	\$ 13,893	\$ 12,505	\$ 13,893	\$ 12,151	\$ 12,505	\$ 12,505	\$ 14,714	\$ 161,679
19	658 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	659 Insurance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	660 Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	667 Reg. Comm. Exp. - Other	\$ 14,152	\$ 33,530	\$ (1,672)	\$ 5,473	\$ 16,828	\$ 16,542	\$ (4,966)	\$ 24,554	\$ 50,202	\$ 19,306	\$ 20,469	\$ (34,759)	\$ 159,658
24	670 Bad Debt Expense	\$ 4,058	\$ 5,141	\$ 5,048	\$ 4,444	\$ 4,975	\$ 5,553	\$ 4,948	\$ 4,859	\$ 4,073	\$ 4,664	\$ (48,315)	\$ 4,604	\$ 4,052
25	675 Miscellaneous Expenses	\$ 46,324	\$ 43,430	\$ 52,392	\$ 44,306	\$ 40,575	\$ 52,759	\$ 45,669	\$ 47,303	\$ 40,208	\$ 53,113	\$ 67,838	\$ 44,557	\$ 578,473
26	TOTAL	\$ 387,007	\$ 453,497	\$ 351,720	\$ 403,975	\$ 384,464	\$ 422,299	\$ 416,867	\$ 509,649	\$ 432,333	\$ 357,080	\$ 414,392	\$ 305,484	\$ 4,838,767

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	704 Employee Pensions & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	710 Purchased Sewage Treatment	\$ 6,397	\$ 277	\$ 21,596	\$ 279	\$ 5,589	\$ 3,397	\$ 4,740	\$ 3,517	\$ 4,641	\$ 3,523	\$ 2,287	\$ 2,897	\$ 59,138
5	711 Sludge Removal Expense	\$ -	\$ 452	\$ -	\$ (4,679)	\$ 321	\$ 321	\$ 3,170	\$ 1,575	\$ 152	\$ 56	\$ 321	\$ -	\$ 1,688
6	715 Purchased Power	\$ 15,525	\$ 9,422	\$ 8,779	\$ 5,289	\$ 9,657	\$ 7,626	\$ 9,601	\$ 8,561	\$ 8,761	\$ 7,683	\$ 8,503	\$ 8,919	\$ 108,325
7	716 Fuel for Power Purchased	\$ -	\$ 89	\$ -	\$ 153	\$ 80	\$ (80)	\$ -	\$ (35)	\$ 757	\$ (44)	\$ -	\$ -	\$ 920
8	718 Chemicals	\$ 10,232	\$ 11,675	\$ 7,075	\$ 11,088	\$ 12,961	\$ 15,150	\$ 16,900	\$ 15,504	\$ 13,484	\$ 8,056	\$ (35,379)	\$ 3,683	\$ 90,428
9	720 Materials & Supplies	\$ 1,744	\$ 1,176	\$ 190	\$ 1,119	\$ 2,980	\$ 4,727	\$ 1,944	\$ 4,482	\$ (8,381)	\$ (2,228)	\$ (8,068)	\$ 498	\$ 182
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ 4,315	\$ 4,315	\$ 4,315	\$ 4,315	\$ 4,315	\$ 4,315	\$ 4,315	\$ 4,315	\$ -	\$ 34,521
11	732 Contractual Services - Acct.	\$ -	\$ -	\$ 227	\$ -	\$ -	\$ -	\$ -	\$ 1,029	\$ -	\$ -	\$ -	\$ 1,081	\$ 2,337
12	733 Contractual Services - Legal	\$ 334	\$ 254	\$ -	\$ 2,697	\$ 750	\$ 4,283	\$ 881	\$ 1,367	\$ 750	\$ 2,045	\$ 2,338	\$ -	\$ 15,699
13	734 Contractual Services - Mgmt. Fees	\$ 58,932	\$ 64,039	\$ 55,547	\$ 52,939	\$ 62,546	\$ 62,433	\$ 60,035	\$ 73,201	\$ 45,421	\$ 30,816	\$ 145,885	\$ 49,847	\$ 761,641
14	735 Contractual Services - Other	\$ 94,002	\$ 98,245	\$ 77,101	\$ 103,941	\$ 98,042	\$ 98,119	\$ 68,007	\$ 103,724	\$ 113,136	\$ 78,891	\$ (19,759)	\$ 95,647	\$ 1,009,096
15	741 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 52,000
16	742 Rental of Equipment	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14)	\$ (11)	\$ (18)	\$ -	\$ -	\$ 56
17	750 Transportation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	756 Insurance - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	757 Insurance - General Liability	\$ 10,281	\$ 8,539	\$ 9,813	\$ 9,915	\$ 9,915	\$ 9,453	\$ 7,603	\$ 11,765	\$ 4,834	\$ 8,065	\$ 8,065	\$ 9,408	\$ 107,658
20	758 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	759 Insurance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	760 Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	767 Reg. Comm. Exp. - Other	\$ 11,760	\$ 42,263	\$ (1,577)	\$ 6,485	\$ 13,520	\$ 5,341	\$ 3,191	\$ 7,328	\$ 9,910	\$ 10,666	\$ 11,373	\$ (404)	\$ 119,856
25	770 Bad Debt Expense	\$ 3,787	\$ 3,871	\$ 3,749	\$ 3,742	\$ 3,803	\$ 4,295	\$ 4,028	\$ 4,257	\$ 4,197	\$ 4,287	\$ (29,374)	\$ 4,062	\$ 14,703
26	775 Miscellaneous Expenses	\$ 27,745	\$ 29,290	\$ 29,320	\$ 26,268	\$ 24,078	\$ 31,211	\$ 27,444	\$ 28,666	\$ 24,261	\$ 31,076	\$ 48,590	\$ 27,418	\$ 355,365
27	TOTAL	\$ 240,838	\$ 269,591	\$ 211,819	\$ 223,550	\$ 248,557	\$ 250,590	\$ 253,859	\$ 271,241	\$ 228,226	\$ 189,190	\$ 141,096	\$ 205,057	\$ 2,733,614

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

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

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

Due to only having two full years of historical information, 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	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	0%	
2	603 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	0%	
3	604 Employee Pensions & Benefits	\$ -	\$ -	\$ -	0%	
4	610 Purchased Water	\$ -	\$ 42,481	\$ 42,481	0%	
5	615 Purchased Power	\$ 428,576	\$ 417,107	\$ (11,469)	-3%	Normal Flucuation
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
7	618 Chemicals	\$ 127,910	\$ 93,932	\$ (33,978)	-27%	Chemicals are purchased in bulk and used until more is needed.
8	620 Materials & Supplies	\$ 39,313	\$ 33,513	\$ (5,800)	-15%	Normal Flucuation
9	631 Contractual Services - Engr.	\$ -	\$ 1,866	\$ 1,866	0%	
10	632 Contractual Services - Acct.	\$ 2,511	\$ 3,853	\$ 1,342	53%	Normal Flucuation
11	633 Contractual Services - Legal	\$ 9,702	\$ 28,934	\$ 19,232	198%	Legal Fees for Acquisition during the test year
12	634 Contractual Services - Mgmt. Fees	\$ 1,262,519	\$ 1,259,190	\$ (3,329)	0%	
13	635 Contractual Services - Other	\$ 1,992,191	\$ 2,053,915	\$ 61,725	3%	Normal Flucuation
14	641 Rental of Building/Real Prop.	\$ 4,240	\$ 113	\$ (4,127)	-97%	
15	642 Rental of Equipment	\$ -	\$ -	\$ -	0%	
16	650 Transportation Expenses	\$ -	\$ -	\$ -	0%	
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
18	657 Insurance - General Liability	\$ 155,003	\$ 161,679	\$ 6,677	4%	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	\$ 145,809	\$ 45,374	\$ (100,435)	-69%	Mid Year Accrual Reversals during the current TY
24	670 Bad Debt Expense	\$ 44,492	\$ 4,052	\$ (40,440)	-91%	Year End Customer Write Offs
25	675 Miscellaneous Expenses	\$ 527,495	\$ 536,733	\$ 9,238	2%	Normal Flucuation
26	TOTAL	\$ 4,739,760	\$ 4,682,743	\$ (57,018)	-1%	
27	Total Customers	12,540	12,540			
28	Consumer Price Index - U	\$ 378	\$ 373			

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

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

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

Due to only having two full years of historical information, 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	\$ 12,511	\$ 59,138	\$ 46,627	373%	Normal Flucuation
5	711 Sludge Removal Expense	\$ 115,686	\$ 1,688	\$ (113,998)	-99%	More Sludge Removal I the prior year than the current year.
6	715 Purchased Power	\$ 59,608	\$ 108,325	\$ 48,717	82%	Normal Flucuation
7	716 Fuel for Power Purchased	\$ -	\$ 920	\$ 920	0%	
8	718 Chemicals	\$ 103,023	\$ 90,428	\$ (12,594)	-12%	Chemicals are purchased in bulk and used until more is needed.
9	720 Materials & Supplies	\$ 34,378	\$ 182	\$ (34,196)	-99%	Normal Flucuation
10	731 Contractual Services - Engr.	\$ -	\$ 34,521	\$ 34,521	0%	
11	732 Contractual Services - Acct.	\$ 1,411	\$ 2,337	\$ 926	66%	Normal Flucuation
12	733 Contractual Services - Legal	\$ 21,100	\$ 15,699	\$ (5,401)	-26%	Legal Fees for Acquisition during the test year
13	634 Contractual Services - Mgmt. Fees	\$ 685,811	\$ 761,641	\$ 75,830	11%	Normal Flucuation
14	735 Contractual Services - Other	\$ 893,489	\$ 1,009,096	\$ 115,607	13%	Normal Flucuation
15	741 Rental of Building/Real Prop.	\$ 21,200	\$ 52,000	\$ 30,800	145%	Rolling Oaks Land Lease
16	742 Rental of Equipment	\$ 27,308	\$ 56	\$ (27,253)	-100%	Rolling Oaks Equipment Lease
17	750 Transportation Expenses	\$ -	\$ -	\$ -	0%	
18	756 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
19	757 Insurance - General Liability	\$ 92,029	\$ 107,658	\$ 15,629	17%	Increase in Insurance Premium
20	758 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	0%	
21	759 Insurance - Other	\$ -	\$ -	\$ -	0%	
22	760 Advertising Expense	\$ -	\$ -	\$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	0%	
24	767 Reg. Comm. Exp. - Other	\$ 74,388	\$ 2,470	\$ (71,918)	-97%	Mid Year Accrual Reversals during the current TY
25	770 Bad Debt Expense	\$ 31,133	\$ 14,703	\$ (16,431)	-53%	Year End Customer Write Offs
26	775 Miscellaneous Expenses	\$ 285,848	\$ 318,447	\$ 32,599	11%	Normal Flucuation
27	TOTAL	\$ 2,458,924	\$ 2,579,309	\$ 120,385	5%	
28	Total Customers	7624	7624			
29	Consumer Price Index - U	\$ 323	\$ 338			

Contractual Services

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	7,021	Surveying Services
3	Clearpoint Consulting Engineers, P.A.	OSS - Engineering Consult	29,400	Surveying Assessment Report
4	ClearWater Solutions, LLC	OSS - Engineering Consult	665	
5				
6	21 Design Group Inc.	OSS - IT	27,055	Remote Monitoring Subscription Cost
7	Backflow Solutions	OSS - IT	995	Cloud-based online subscription service for managing backflow prevention programs
8	Kamstrup Water Metering LLC	OSS - IT	1,045	Smart Water Metering Subscription Cost
9				
10	Beckemeier LeMoine Law	OSS - Legal	7,073	Legal Services
11	Bryant Miller Olive	OSS - Legal	2,272	Legal Services
12	CT Corporation	OSS - Legal	347	Annual Cost for Statutory Representation
13	David Woodsmall	OSS - Legal	929	Legal Services
14	Radey Law Firm	OSS - Legal	33,313	Legal Services
15				
16	McGuireWoods LLP	OSS - MGMT Consult	48,508	System Operations Consultant
17				
18	PNC & Invoice Cloud	OSS - Bank Fees	82,734	Bank Fees
19				
20	UHY Advisors	OSS - Audit and Accounting	3,331	Tax Preparation
21	Leo Berwick LP	OSS - Audit and Accounting	2,860	Property Tax Consulting
22				
23			247,546	
24				

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered	
1	Radey Law Firm	Susan Clark	600	161,290	Legal Counsel	
2	Radey Law Firm	Tom Crabb	500	134,409	Legal Counsel	
3	Radey Law Firm	Jordann Wilhelm	325	87,366	Legal Counsel	
4	Radey Law Firm	Robert Skrob	225	60,484	Legal Counsel	
5	Radey Law Firm	Suzanne Turner	210	56,452	Legal Counsel	
6	CSWR LLC	Josiah Cox	199	7,970	Company Witness	
7	CSWR LLC	Mike Duncan	199	9,963	Company Witness	
8	CSWR LLC	Jake Freeman	199	7,970	Company Witness	
9	CSWR LLC	Aaron Silas	199	9,963	Company Witness	
10	CSWR LLC	Brent Thies	199	9,963	Company Witness	
11	CSWR LLC	Todd Thomas	199	7,970	Company Witness	
12	CSWR LLC	All other Support	86	27,861	Filing and documentation preparation	
13						
14						
15						
16		Total				
17						
18	Estimate Through					
19	[] PAA					
20	[x] Commission Hearing					
21						
22	Amortization Period 4 Years					
23	Explanation if different from Section 367.0816, Florida Statutes:					
24						
25						
26						
27	Amortization of Rate Case Expense:			(A)	(B)	(C)
28				Water	Wastewater	Total
29						
30		Prior Unamortized Rate Case Expense		-	-	-
31		Current Rate Case Expense		26,771	16,275	43,046
32				-----	-----	-----
33		Total Projected Rate Case Expense		360,630	221,031	581,661
34				=====	=====	=====
35		Annual Amortization		90,157	55,258	145,415
36				=====	=====	=====
37		Method of Allocation Between Systems:		62%	38%	100%
38		(Provide Calculation)				

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

Florida Public Service Commission

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

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

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

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

Allocation of Expenses

Florida Public Service Commission

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

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

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

Line No.	Acct. No.	Description	(1) - (4) Allocation Percentages				(5) Description of Allocation Method	(6) - (9) Amounts Allocated			
			Water	Wastewater	Other	Total		Water	Wastewater	Other	Total
	408160	Taxes - Property	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 651	\$ 395	\$ -	\$ 1,046
	427001	Interest Expense - Intercompany	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 102,134	\$ 62,095	\$ -	\$ 164,229
	903100	Cust Record Collect (Billing)	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 102,391	\$ 62,251	\$ -	\$ 164,643
	903200	Customer Collection Expenses	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 310	\$ 188	\$ -	\$ 498
	903280	Cust Record Collect (Bank Fees)	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 90,581	\$ 55,071	\$ -	\$ 145,652
	904000	Uncollectible Accounts	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ (48,315)	\$ (29,374)	\$ -	\$ (77,690)
	921500	Office Exp - Communication	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 6,888	\$ 4,188	\$ -	\$ 11,075
	922000	Admin Expenses Transferred	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 1,256,756	\$ 764,075	\$ -	\$ 2,020,831
	923100	OSS - Bank Fees	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 51,452	\$ 31,282	\$ -	\$ 82,734
	923400	OSS - Legal	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 13,840	\$ 8,414	\$ -	\$ 22,254
	923500	OSS - Audit and Accounting	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 3,850	\$ 2,341	\$ -	\$ 6,190
	923600	OSS - MGMT Consult	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 30,167	\$ 18,341	\$ -	\$ 48,508
	923900	OSS - IT	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 619	\$ 376	\$ -	\$ 995
	924400	Property Insurance - Commercial	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ 155,641	\$ 94,626	\$ -	\$ 250,268
	928300	Regulatory Expense - Other	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ (38,527)	\$ (23,424)	\$ -	\$ (61,951)
	930200	Misc. General Exp	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	\$ (1,288)	\$ (783)	\$ -	\$ (2,071)

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)

Schedule: B-13

Docket No.: 20250052

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Test Year Ended: 1/31/2025

Preparer: Brent Thies

Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$ 34				
3	302.1 Franchises	\$ -				
4	339.1 Other Plant & Misc. Equipment	\$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	\$ -				
6	303.2 Land & Land Rights	\$ -				
7	304.2 Structures & Improvements	\$ 40,383				
8	305.2 Collect. & Impound. Reservoirs	\$ -				
9	306.2 Lake, River & Other Intakes	\$ -				
10	307.2 Wells & Springs	\$ 18,699				
11	308.2 Infiltration Galleries & Tunnels	\$ -				
12	309.2 Supply Mains	\$ 20,753				
13	310.2 Power Generation Equipment	\$ 37,366				
14	311.2 Pumping Equipment	\$ 28,332				
15	339.2 Other Plant & Misc. Equipment	\$ -				
16	WATER TREATMENT PLANT	\$ -				
17	303.3 Land & Land Rights	\$ -				
18	304.3 Structures & Improvements	\$ -				
19	320.3 Water Treatment Equipment	\$ 24,216				
20	339.3 Other Plant & Misc. Equipment	\$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	\$ -				
22	303.4 Land & Land Rights	\$ -				
23	304.4 Structures & Improvements	\$ -				
24	330.4 Distr. Reservoirs & Standpipes	\$ 29,307				
25	331.4 Transm. & Distribution Mains	\$ 250,603				
26	333.4 Services	\$ 28,361				
27	334.4 Meters & Meter Installations	\$ 54,482				
28	335.4 Hydrants	\$ 11,033				
29	339.4 Other Plant & Misc. Equipment	\$ 820				
30	GENERAL PLANT	\$ -				
31	303.5 Land & Land Rights	\$ -				
32	304.5 Structures & Improvements	\$ -				
33	340.5 Office Furniture & Equipment	\$ 9,325				
34	341.5 Transportation Equipment	\$ 7,545				
35	342.5 Stores Equipment	\$ -				
36	343.5 Tools, Shop & Garage Equipment	\$ 180				
37	344.5 Laboratory Equipment	\$ 133				
38	345.5 Power Operated Equipment	\$ 373				
39	346.5 Communication Equipment	\$ 50,242				
40	347.5 Miscellaneous Equipment	\$ 2,961				
41	348.5 Other Tangible Plant	\$ 1,453				
42						
43	TOTAL DEPRECIATION EXPENSE	\$ 616,601	\$	\$		\$
44						
45	LESS: AMORTIZATION OF CIAC	\$ 321,381				
46						
47	NET DEPRECIATION EXPENSE - WATER	\$ 295,220	\$	\$		\$
48						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ 26				
3	352.1 Franchises	\$ -				
4	389.1 Other Plant & Misc. Equipment	\$ -				
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	\$ -				
7	354.2 Structures & Improvements	\$ 192,342				
8	360.2 Collection Wastewaters - Force	\$ 70,874				
9	361.2 Collection Wastewaters - Gravity	\$ 289,298				
10	362.2 Special Collecting Structures	\$ -				
11	363.2 Services to Customers	\$ 47,831				
12	364.2 Flow Measuring Devices	\$ 37,059				
13	365.2 Flow Measuring Installations	\$ -				
14	389.2 Other Plant & Misc. Equipment	\$ -				
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	\$ -				
17	354.3 Structures & Improvements	\$ -				
18	370.3 Receiving Wells	\$ 20,877				
19	371.3 Pumping Equipment	\$ 29,529				
20	389.3 Other Plant & Misc. Equipment	\$ -				
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	\$ -				
23	354.4 Structures & Improvements	\$ -				
24	380.4 Treatment & Disposal Equipment	\$ 314,819				
25	381.4 Plant Wastewaters	\$ 562				
26	382.4 Outfall Wastewater Lines	\$ 11,081				
27	389.4 Other Plant & Misc. Equipment	\$ 5,006				
28	GENERAL PLANT					
29	353.5 Land & Land Rights	\$ -				
30	354.5 Structures & Improvements	\$ -				
31	390.5 Office Furniture & Equipment	\$ 6,935				
32	391.5 Transportation Equipment	\$ 1,301				
33	392.5 Stores Equipment	\$ -				
34	393.5 Tools, Shop & Garage Equipment	\$ 1,134				
35	394.5 Laboratory Equipment	\$ 2,612				
36	395.5 Power Operated Equipment	\$ 3,581				
37	396.5 Communication Equipment	\$ 33,353				
38	397.5 Miscellaneous Equipment	\$ -				
39	398.5 Other Tangible Plant	\$ 172				
40						
41	TOTAL DEPRECIATION EXPENSE	\$ 1,068,393	\$	\$		\$
42						
43	LESS: AMORTIZATION OF CIAC	\$ 487,500				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	\$ 580,893	\$	\$		\$
46						
47						

Taxes Other Than Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 114,284	\$ -	\$ 39,771	\$ 1,969	156,024
	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year	\$ 114,284	\$ -	\$ 39,771	\$ 1,969	\$ 156,024
8	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ 114,284	\$ -	\$ 39,771	\$ 1,969	\$ 156,024
WASTEWATER						
10	Test Year Per Books	\$ 117,387	\$ -	\$ 36,919	\$ -	\$ 154,305
	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	\$ 117,387	\$ -	\$ 36,919	\$ -	\$ 154,305
17	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ 117,387	\$ -	\$ 36,919	\$ -	\$ 154,305

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(415,639.49) ^A	415,639.49	0.00	0	0
2	Deferred Income Tax Expense	C-5	0	0	0	0	0
3	ITC Realized This Year	C-8	0	0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0	0	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0	0	0
6	Total Income Tax Expense		(415,639.49)	415,639.49	0.00	-	-

Note:

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

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1 Net Utility Operating Income (Sch. B-1)	(1,573,402.20)	289,879.21	(1,283,522.99)	(1,211,285.11)	(72,237.88)
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	(1,573,402.20)	289,879.21	(1,283,522.99)	(1,211,285.11)	(72,237.88)
4 Less: Interest Charges (Sch. C-3)	66,524.76	-	66,524.76	45,886.75	20,638.01
5 Taxable Income Per Books	(1,639,926.96)	289,879.21	(1,350,047.75)	(1,257,171.86)	(92,875.89)
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	-	-	-	-	-
7 Timing Differences (From Sch. C-5)	-	-	-	-	-
8 Total Schedule M Adjustments	-	-	-	-	-
9 Taxable Income Before State Taxes	(1,639,926.96)	289,879.21	(1,350,047.75)	(1,257,171.86)	(92,875.89)
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(1,639,926.96)	289,879.21	(1,350,047.75)	(1,257,171.86)	(92,875.89)
12 State Income Tax (5.5% of Line 11)	(90,195.98)	15,943.36	(74,252.63)	(69,144.45)	(5,108.17)
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(90,195.98)	15,943.36	(74,252.63)	(69,144.45)	(5,108.17)
16 Federal Taxable Income (Line 9 - Line 15)	(1,549,730.98)	273,935.85	(1,275,795.12)	(1,188,027.41)	(87,767.72)
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(325,443.51)	57,526.53	(267,916.98)	(249,485.76)	(18,431.22)
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(325,443.51)	57,526.53	(267,916.98)	(249,485.76)	(18,431.22)
Summary:					
21 Current State Income Taxes (Line 15)	(90,195.98)	15,943.36	(74,252.63)	(69,144.45)	(5,108.17)
22 Current Federal Income Taxes (Line 20)	(325,443.51)	57,526.53	(267,916.98)	(249,485.76)	(18,431.22)
23 Total Current Income Tax Expense (To C-1)	(415,639.49)	73,469.89	(342,169.60)	(318,630.21)	(23,539.39)

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: CSWR-Florida (Consolidated)

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

Test Year Ended: 1/31/2025

Supporting Schedules: D-1,C-8

Historic [X] or Projected []

Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	66,524.76	0	66,524.76	45,886.75	20,638.01
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	66,524.76	-	66,524.76	45,886.75	20,638.01

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

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

Book/Tax Differences - Permanent

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

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

Line No.	Year	Account No. _____			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 (Consolidated)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

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

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
 Recap Schedules: C-6

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

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

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no investment tax credits on its books

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no investment tax credits on its books

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

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

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

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

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

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

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

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

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

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)

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
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

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

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

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

**Line
No.**

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

Miscellaneous Tax Information

Florida Public Service Commission

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

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

Subsidiary [] or Consolidated [X]

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	722,441	2.57%	8.50%	0.22%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	27,393,575	97.43%	8.77%	8.54%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	28,116,016	100.00%		8.76%

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			Specific	(4) (Explain)		
1	Long-Term Debt	-				-
2	Short-Term Debt	722,441				722,441
3	Preferred Stock	-				-
4	Common Equity	53,826,829	A Parent Equity		(26,433,254)	27,393,575
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	54,549,270				28,116,016

* List corresponding adjustments to rate base below:

Description	Amount
A Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	26,433,254

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

Preferred Stock Outstanding

Florida Public Service Comm

Company: CSWR-Florida (Consolidated)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Utility or Parent
 Historic or Projected

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

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

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

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)

Schedule: D-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Utility or Parent

Historic or Projected

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	66,524.76	11/22/2026	722,440.79	9.2%

Total

=====

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility or Parent
Historic or Projected

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

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

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

CSWR-Florida has no long-term debt

Total

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

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

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility or Parent
Historic or Projected

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

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

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

CSWR-Florida has not variable rate long-term debt

Total

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)

Schedule: D-7

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Utility or Parent

Historic or Projected

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

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

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule

Florida Public Service Commission

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

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

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

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
-----	-----	-----
	BFC	BFC
Residential		
5/8" & 5/8" x 3/4"	N/A	\$ 32.55
3/4"	N/A	\$ 48.83
1"	N/A	\$ 81.38
1.5"	N/A	\$ 162.76
2"	N/A	\$ 260.41
3"	N/A	\$ 488.28
4"	N/A	\$ 813.79
6"	N/A	\$ 1,627.59
8"	N/A	\$ 2,604.14
Gallage charge per 1,000 Gallons	N/A	\$ 1.83
General		
5/8" & 5/8" x 3/4"	N/A	\$ 32.55
3/4"	N/A	\$ 48.83
1"	N/A	\$ 81.38
1.5"	N/A	\$ 162.76
2"	N/A	\$ 260.41
3"	N/A	\$ 488.28
4"	N/A	\$ 813.79
6"	N/A	\$ 1,627.59
8"	N/A	\$ 2,604.14
Gallage charge per 1,000 Gallons	N/A	\$ 1.83
Irrigation		
5/8" & 5/8" x 3/4"	N/A	\$ 21.62
3/4"	N/A	\$ 32.43
1"	N/A	\$ 54.04
1.5"	N/A	\$ 108.09
2"	N/A	\$ 172.94
3"	N/A	\$ 324.26
4"	N/A	\$ 540.44
6"	N/A	\$ 1,080.88
8"	N/A	\$ 1,729.41
Gallage charge per 1,000 Gallons	N/A	\$ 3.01

Rate Schedule

Florida Public Service Commission

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

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

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

	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
	-----	-----	-----
1	Residential	BFC	BFC
2	Flat Rate (1 ERU)	N/A	\$ 45.17
3	Flat Rate (1.5 ERU)	N/A	\$ 67.76
4	Flat Rate (2.5 ERU)	N/A	\$ 112.93
5	Flat Rate (5 ERU)	N/A	\$ 225.85
6	Flat Rate (6 ERU)	N/A	\$ 271.02
7	Flat Rate (8 ERU)	N/A	\$ 361.36
8	Flat Rate (14 ERU)	N/A	\$ 632.39
9	Flat Rate (15 ERU)	N/A	\$ 677.56
10	Flat Rate (17 ERU)	N/A	\$ 767.90
11	Flat Rate (25 ERU)	N/A	\$ 1,129.26
12	Flat Rate (65 ERU)	N/A	\$ 2,936.08
13	Flat Rate (70 ERU)	N/A	\$ 3,161.93
14	Flat Rate (252 ERU)	N/A	\$ 11,382.97

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	5/8" and 5/8" x 3/4"	133,971	666,390,036.00	N/A	N/A	\$ 32.55	\$ 4,360,996.54
3	3/4"	8,358	37,109,536.00	N/A	N/A	\$ 48.83	\$ 408,101.86
4	1"	1,570	19,343,146.00	N/A	N/A	\$ 81.38	\$ 127,765.80
5	1.25" & 1.5"	148	5,058,439.00	N/A	N/A	\$ 162.76	\$ 24,088.33
6	2"	220	12,723,783.00	N/A	N/A	\$ 260.41	\$ 57,291.16
7	3"	12	1,332,754.00	N/A	N/A	\$ 488.28	\$ 5,859.32
8	4"	-	-			\$ 813.79	\$ -
9	6"	-	-			\$ 1,627.59	\$ -
10	8"	24	49,686,507.00	N/A	N/A	\$ 2,604.14	\$ 62,499.45
11	Gallonage charge per 1,000 Gallons					\$ 1.83	\$ 1,449,663.17
12							
13	Total Res	144,303	791,644,201.00	N/A	N/A		\$ 6,496,265.62
14							
15	Average Bill:						\$ 45.02
16							
17	General						
18	5/8" & 5/8" x 3/4"	123	372,507.00	N/A	N/A	\$ 32.55	\$ 4,003.87
19	3/4"	12	6,198.00	N/A	N/A	\$ 48.83	\$ 585.93
20	1"	578	8,206,590.00	N/A	N/A	\$ 81.38	\$ 47,037.34
21	1.25" & 1.5"	276	8,034,094.00	N/A	N/A	\$ 162.76	\$ 44,921.48
22	2"	49	2,965,077.00	N/A	N/A	\$ 260.41	\$ 12,760.30
23	3"	24	1,364,035.00	N/A	N/A	\$ 488.28	\$ 11,718.65
24	4"	12	2,138.00			\$ 813.79	\$ 9,765.54
25	6"	12	1,344,000.00			\$ 1,627.59	\$ 19,531.08
26	8"	-	-	N/A	N/A	\$ 2,604.14	\$ -
27	Gallonage charge per 1,000 Gallons					\$ 1.83	\$ 40,826.06
28							
29	Total Gen	1,086	22,294,639	N/A	N/A		\$ 191,150.25
30							
31	Average Bill:						\$ 176.01
32							
33	Irrigation						
34	5/8" & 5/8" x 3/4"	1,030	28,690,311.00	N/A	N/A	\$ 21.62	\$ 22,266.12
35	3/4"	-	-	N/A	N/A	\$ 32.43	\$ -
36	1"	12	449,066.00	N/A	N/A	\$ 54.04	\$ 648.53
37	1.5"	-	-	N/A	N/A	\$ 108.09	\$ -
38	2"	219	40,288,014.00	N/A	N/A	\$ 172.94	\$ 37,874.01
39	3"	36	10,168,284.00	N/A	N/A	\$ 324.26	\$ 11,673.50
40	4"	24	4,174,958.00			\$ 540.44	\$ 12,970.55
41	6"	-	-			\$ 1,080.88	\$ -
42	8"	12	8,764,529.00	N/A	N/A	\$ 1,729.41	\$ 20,752.88
43	Gallonage charge per 1,000 Gallons					\$ 3.01	\$ 278,728.52
44							
45	Total Irr	1,321	92,535,162	N/A	N/A		\$ 384,914.11
46							
47	Average Bill						\$ 291.38
48							
49	Total (All):	146,710	906,474,002	N/A	N/A		\$ 7,072,329.98
50							
51	Unbilled Revenues						
52	Other Revenue						
53	Misc. Serv. Charges						
54							
55	Average Bill:						\$ 48.21
56							
57	Total Revenue						\$ 7,072,329.98
58							
59	Booked Revenue				N/A		N/A
60							
61	Difference (Explain)						
62							

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Class/Meter Size	Number Bills	Consumption in MG	Present Rate	Revenues at Present Rates	Proposed Rate	Revenues at Proposed Rates
1	Residential						
2	Flat Rate (1 ERU)	77,756	N/A	N/A	N/A	\$ 45.17	\$ 3,512,277.33
3	Flat Rate (1.5 ERU)	5,660	N/A	N/A	N/A	\$ 67.76	\$ 383,497.54
4	Flat Rate (2.5 ERU)	471	N/A	N/A	N/A	\$ 112.93	\$ 53,188.26
5	Flat Rate (5 ERU)	96	N/A	N/A	N/A	\$ 225.85	\$ 21,681.84
6	Flat Rate (6 ERU)	12	N/A	N/A	N/A	\$ 271.02	\$ 3,252.28
7	Flat Rate (8 ERU)	180	N/A	N/A	N/A	\$ 361.36	\$ 65,045.52
8	Flat Rate (14 ERU)	12	N/A	N/A	N/A	\$ 632.39	\$ 7,588.64
9	Flat Rate (15 ERU)	12	N/A	N/A	N/A	\$ 677.56	\$ 8,130.69
10	Flat Rate (17 ERU)	12	N/A	N/A	N/A	\$ 767.90	\$ 9,214.78
11	Flat Rate (25 ERU)	12	N/A	N/A	N/A	\$ 1,129.26	\$ 13,551.15
12	Flat Rate (65 ERU)	12	N/A	N/A	N/A	\$ 2,936.08	\$ 35,232.99
13	Flat Rate (70 ERU)	12	N/A	N/A	N/A	\$ 3,161.93	\$ 37,943.22
14	Flat Rate (252 ERU)	12	N/A	N/A	N/A	\$ 11,382.97	\$ 136,595.59
	Total	84,259	N/A	N/A	N/A		\$ 4,287,199.83
	Average Bill:						\$ 50.88

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other Irrigation	(7) Total
1	Feb-24	11,765	90			111	11,966
2	Mar-24	11,770	90			111	11,971
3	Apr-24	11,831	91			112	12,034
4	May-24	11,787	92			112	11,991
5	Jun-24	11,754	90			111	11,955
6	Jul-24	12,172	90			111	12,373
7	Aug-24	12,198	93			111	12,402
8	Sep-24	12,172	90			111	12,373
9	Oct-24	12,184	90			112	12,386
10	Nov-24	12,217	90			111	12,418
11	Dec-24	12,226	90			109	12,425
12	Jan-25	12,227	90			111	12,428
	Total	144,303	1,086			1,333	146,722

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
 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	Feb-24	7,288					7,288
2	Mar-24	7,031					7,031
3	Apr-24	7,054					7,054
4	May-24	7,038					7,038
5	Jun-24	7,012					7,012
6	Jul-24	7,437					7,437
7	Aug-24	7,449					7,449
8	Sep-24	7,448					7,448
9	Oct-24	7,446					7,446
10	Nov-24	7,448					7,448
11	Dec-24	7,460					7,460
12	Jan-25	7,460					7,460
	Total	87,571					87,571

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

	(1) Type Charge	(2) Present		(3) Proposed			
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.		
1	Initial Connection	N/A	N/A	\$	50.75	\$	101.50
2							
3	Normal Reconnection	N/A	N/A	\$	50.75	\$	101.50
4							
5	Violation Reconnection	N/A	N/A	\$	50.75	\$	101.50
6							
7	Premises Visit	N/A	N/A	\$	50.75	\$	101.50
8							
9	Other Charges (List)						
10	Late Payment Charge	N/A	N/A	\$	7.00	\$	7.00
11							
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.		Pursuant to Section 68.065, F.S.	
13							
14	Meter Tampering	N/A	N/A	\$	50.00	\$	50.00
15							
16	Credit Card Fee	N/A	N/A		2.25% of Bill		2.25% of Bill
17							
18	ACH Fee	N/A	N/A	\$	0.75	\$	0.75

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	N/A	N/A	\$ 50.75	\$ 101.50
2					
3	Normal Reconnection	N/A	N/A	\$ 50.75	\$ 101.50
4					
5	Violation Reconnection	N/A	N/A	\$ 50.75	\$ 101.50
6					
7	Premises Visit	N/A	N/A	\$ 50.75	\$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	\$ 7.00	\$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
15					
16	ACH Fee	N/A	N/A	\$ 0.75	\$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 2,565.00	N/A	N/A	N/A	\$ 112,965.71	\$ 115,530.71
2						
3	Other Charges as follows:					
4					\$ 336.00	
5						
6					\$ 112,629.71	
7					<u>\$ 112,965.71</u>	
8						
9	<u>Misc Fees Description</u>					
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 2,880.00	N/A	N/A	N/A	\$ 47,924.61	\$ 50,804.61
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charges					
6	Other Miscellaneous Fees					
7					<u>\$ 47,924.61</u>	
8					<u>\$ 47,924.61</u>	
9	Misc Fees Description					
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.					

Public Fire Hydrants Schedule

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
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See schedule E-6 in the individual system filings

Private Fire Protection Service

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
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See schedule E-7 in the individual system filings

Contracts and Agreements Schedule

Florida Public Service Commission

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

Schedule: E-8
Page 1 of 1
Preparer: Aaron Silas

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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

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

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

Service Availability Charges Schedule

Florida Public Service Commission

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

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

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

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

CSWR-Florida is not seeking to adjust the plant capacity charges for individual systems
 CSWR-Florida is not seeking to adjust the plant capacity charges for individual systems

Service Availability Charges Schedule

Florida Public Service Commission

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

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

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

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
	Sewer		
1	Main Extension Charge	N/A	Actual Cost
2			
3	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

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

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

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

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

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

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

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

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

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

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

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

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

*Please note that this schedule does not contain information relating to the usage of the TKCB system.

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

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

The billing analysis is contained in Volume II.

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

Florida Public Service Commission

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

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

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

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

See schedule F-1 in the individual system filings

**Gallons of Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant	Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Flows	Sewage Treatment

See schedule F-2 in the individual system filings

Water Treatment Plant Data

Florida Public Service Commission

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

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

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

See schedule F-3 in the individual system filings

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

See schedule F-4 in the individual system filings

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

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

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

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

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

See schedule F-5 in the individual system filings

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

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

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

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

See schedule F-6 in the individual system filings

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

Florida Public Service Commission

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

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

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

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

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

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

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

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

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

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

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

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

See schedule F-9 in the individual system filings

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

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

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

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

See schedule F-10 in the individual system filings

Consolidated Rate Design - Water

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

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

Usage vs Flat Breakdown	
Total Ops Expenses:	\$ 4,838,766.73
Usage Based	\$ 553,520.71
Non Usage Based	\$ 4,285,246.02
Usage %	25.00%

Revenue to recover from Usage	\$ 1,769,217.75
Flat Rate to Recover	\$ 5,307,653.25
Present Rates Revenue Flat	\$ 2,889,826.52
Present Rates Revenue Usage	\$ 963,275.51
Total Usage	906,474,002.00

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
1 Residential							
2 5/8" and 5/8" x 3/4"	133,971.00	1	133,971.00	\$ 2,374,405.95	\$ 1,986,590.59	\$ 4,360,996.54	\$ 32.55
3 3/4"	8,358.00	1.5	12,537.00	\$ 222,196.80	\$ 185,905.06	\$ 408,101.86	\$ 48.83
4 1"	1,570.00	2.5	3,925.00	\$ 69,563.89	\$ 58,201.91	\$ 127,765.80	\$ 81.38
5 1.25" & 1.5"	148.00	5	740.00	\$ 13,115.23	\$ 10,973.10	\$ 24,088.33	\$ 162.76
6 2"	220.00	8	1,760.00	\$ 31,192.98	\$ 26,098.18	\$ 57,291.16	\$ 260.41
7 3"	12.00	15	180.00	\$ 3,190.19	\$ 2,669.13	\$ 5,859.32	\$ 488.28
8 4"	-	25	-	\$ -	\$ -	\$ -	\$ 813.79
9 6"	-	50	-	\$ -	\$ -	\$ -	\$ 1,627.59
10 8"	24.00	80	1,920.00	\$ 34,028.70	\$ 28,470.74	\$ 62,499.45	\$ 2,604.14
11 Gallonage charge per 1,000 Gallons	-		791,644,201.00	\$ 789,289.52	\$ 660,373.65	\$ 1,449,663.17	\$ 1.83
12	-						
13 General							
14 5/8" & 5/8" x 3/4"	123.00	1	123.00	\$ 2,179.96	\$ 1,823.91	\$ 4,003.87	\$ 32.55
15 3/4"	12.00	1.5	18.00	\$ 319.02	\$ 266.91	\$ 585.93	\$ 48.83
16 1"	578.00	2.5	1,445.00	\$ 25,610.14	\$ 21,427.20	\$ 47,037.34	\$ 81.38
17 1.25" & 1.5"	276.00	5	1,380.00	\$ 24,458.13	\$ 20,463.35	\$ 44,921.48	\$ 162.76
18 2"	49.00	8	392.00	\$ 6,947.53	\$ 5,812.78	\$ 12,760.30	\$ 260.41
19 3"	24.00	15	360.00	\$ 6,380.38	\$ 5,338.26	\$ 11,718.65	\$ 488.28
20 4"	12.00	25	300.00	\$ 5,316.98	\$ 4,448.55	\$ 9,765.54	\$ 813.79
21 6"	12.00	50	600.00	\$ 10,633.97	\$ 8,897.11	\$ 19,531.08	\$ 1,627.59
22 8"	-	80	-	\$ -	\$ -	\$ -	\$ 2,604.14
23 Gallonage charge per 1,000 Gallons	-		22,294,639.00	\$ 22,228.33	\$ 18,597.74	\$ 40,826.06	\$ 1.83
24	-						
25 Irrigation							
26 5/8" & 5/8" x 3/4"	1,030.00	1	1,030.00	\$ 12,123.10	\$ 10,143.02	\$ 22,266.12	\$ 21.62
27 3/4"	-	1.5	-	\$ -	\$ -	\$ -	\$ 32.43
28 1"	12.00	2.5	30.00	\$ 353.16	\$ 295.48	\$ 648.64	\$ 54.04
29 1.5"	-	5	-	\$ -	\$ -	\$ -	\$ 108.09
30 2"	219.00	8	1,752.00	\$ 20,621.04	\$ 17,252.97	\$ 37,874.01	\$ 172.94
31 3"	36.00	15	540.00	\$ 7,415.28	\$ 6,204.13	\$ 13,619.41	\$ 324.26
32 4"	24.00	25	600.00	\$ 7,062.24	\$ 5,908.75	\$ 12,970.99	\$ 540.44
33 6"	-	50	-	\$ -	\$ -	\$ -	\$ 1,080.88
34 8"	12.00	80	960.00	\$ 12,711.84	\$ 10,635.60	\$ 23,347.44	\$ 1,729.41
35 Gallonage charge per 1,000 Gallons	-		92,535,162.00	\$ 151,757.67	\$ 126,970.85	\$ 278,728.52	\$ 3.01
36							
37 Total:			164,563.00	\$ 3,853,102.03	\$ 3,223,768.97	\$ 7,076,871.00	

Consolidated Rate Design - Wastewater

Company: CSWR-Florida (Consolidated)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tariffed rates.

This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
1 Residential							
2 Flat Rate (1 ERU)	77,756	1	77,756	\$ 2,729,993.35	\$ 782,283.98	\$ 3,512,277.33	\$ 45.17
3 Flat Rate (1.5 ERU)	5,660	1.5	8,490	\$ 298,081.74	\$ 85,415.80	\$ 383,497.54	\$ 67.76
4 Flat Rate (2.5 ERU)	471	2.5	1,178	\$ 41,341.73	\$ 11,846.54	\$ 53,188.26	\$ 112.93
5 Flat Rate (5 ERU)	96	5	480	\$ 16,852.68	\$ 4,829.16	\$ 21,681.84	\$ 225.85
6 Flat Rate (6 ERU)	12	6	72	\$ 2,527.90	\$ 724.37	\$ 3,252.28	\$ 271.02
7 Flat Rate (8 ERU)	180	8	1,440	\$ 50,558.03	\$ 14,487.49	\$ 65,045.52	\$ 361.36
8 Flat Rate (14 ERU)	12	14	168	\$ 5,898.44	\$ 1,690.21	\$ 7,588.64	\$ 632.39
9 Flat Rate (15 ERU)	12	15	180	\$ 6,319.75	\$ 1,810.94	\$ 8,130.69	\$ 677.56
10 Flat Rate (17 ERU)	12	17	204	\$ 7,162.39	\$ 2,052.39	\$ 9,214.78	\$ 767.90
11 Flat Rate (25 ERU)	12	25	300	\$ 10,532.92	\$ 3,018.23	\$ 13,551.15	\$ 1,129.26
12 Flat Rate (65 ERU)	12	65	780	\$ 27,385.60	\$ 7,847.39	\$ 35,232.99	\$ 2,936.08
13 Flat Rate (70 ERU)	12	70	840	\$ 29,492.19	\$ 8,451.03	\$ 37,943.22	\$ 3,161.93
14 Flat Rate (252 ERU)	12	252	3,024	\$ 106,171.87	\$ 30,423.72	\$ 136,595.59	\$ 11,382.97
15							
16 Total:	84,259		94,912	\$ 3,332,318.59	\$ 954,881.24	\$ 4,287,199.83	